



**MINUTES OF THE MEETING OF
THE OHIO LOTTERY COMMISSION (OLC) AUDIT COMMITTEE**

**HELD AT:
THE FRANK J. LAUSCHE BUILDING
ROOM 205
615 WEST SUPERIOR AVENUE - CLEVELAND, OHIO 44113**

**December 17, 2018
10:00 A.M.**

Present at the meeting were the following:

Sean Whalen, Audit Committee Chairman and Commissioner, OLC
Angela Mingo, Audit Committee Member and Commissioner, OLC
Trevor McAleer, Audit Committee Member and Commissioner, OLC
Dennis Berg, Executive Director, OLC
Elizabeth Popadiuk, Deputy Director of Human Resources, OLC
Charles LoPresti, Chief Legal Counsel, OLC
Greg Bowers, Deputy Director of Finance, OLC
Cindy Klatt, Chief Audit Executive, Office of Internal Audit, Office of Budget and Management
Kelly Salomone, Internal Audit Section Chief, Office of Internal Audit, Office of Budget and Management
James Brown, IT Manager, OLC
Maureen Hall, Interim Deputy Director, Information Technology, OLC
Daniel Carter, Assistant Legal Counsel, OLC
Diane Nagorny, Office of Internal Audit, OLC
Carla Reeves, Office of Internal Audit, OLC
Jane Parker, Office of Internal Audit, OLC
Joseph Volpi, Office of Internal Audit, OLC, *attended via Skype*
Jennifer Wilson, Deputy Director of Internal Audit, OLC

Guest:

Brian Ohl, Assistant IT Auditor, Auditor of State
Matt Goldman, Senior Audit Manager, Auditor of State
Noreen Burke, Senior Audit Manager, Auditor of State
Michael Sliwinski, Assistant Legal Counsel, OLC

CALL TO ORDER

- The Ohio Lottery Commission’s Audit Committee Meeting of December 17, 2018 was called to order by Chairman Sean Whalen at 10:00 a.m. at the Frank J. Lausche Building, Room 205. Chairman Whalen stated the following: *“I would like to make an extraordinary motion to allow Region 5 Internal Audit staff member Joe Volpi to attend and participate in today’s meeting via Skype. Due to medical reasons, Joe is not able to attend today. There are some relevant matters on which Joe worked, and his input and explanation may be needed. The motion is that for this meeting and this meeting only, he may be able to attend via Skype set up. The Skype session is available to him only for the public session and not the executive session; this is for security reasons.”* Chairman Whalen asked whether there was a second to his motion. Commissioner Mingo seconded the motion. Chairman Whalen asked for all those who agreed to say, “Aye”. The motion passed 3-0.

APPROVAL OF MINUTES OF September 17, 2018

- Chairman Whalen asked the Audit Committee members whether there were any questions regarding the September 2018 meeting minutes. There were no questions at that time. Chairman Whalen asked for a motion to approve the minutes. Commissioner McAleer motioned to approve the meeting minutes, which was seconded by Commissioner Mingo. The motion passed 3-0.

CHAIRMAN’S COMMENTS

- Chairman Whalen stated that he would forego his comments for the sake of the agenda. Chairman Whalen directed the meeting to Deputy Director Wilson’s report.

DEPUTY DIRECTOR OFFICE OF INTERNAL AUDIT REPORT

- Deputy Director Wilson stated that she did not have any opening comments and directed the Committee to the Fiscal Year 2019 Annual Audit Plan status report. Deputy Director Wilson stated that a couple of items have changed from the original plan. Deputy Director Wilson stated that the status updates were in bold.
- Deputy Director Wilson stated that the Cashless Vending audit was adjusted to a consulting engagement and further commented that management and members of Internal Audit agreed that the consulting engagement would serve as a higher value. Diane Nagorny, EDP Internal Auditor 2, was assigned to conduct the consulting engagement.
- Deputy Director Wilson stated that under the category of Follow-Up Audits, it showed that she had closed ten issues since the last Audit Committee meeting but, as of the latest information, she had closed fourteen issues.
- Deputy Director Wilson pointed out the new category entitled Complementary User Entity Controls (CUEC), which was a consulting engagement. Deputy Director Wilson stated that she had provided a summary document and they were in the Audit Committee members’ materials. Deputy Director Wilson noted that she had assigned herself to this project and that she would speak more on the results during Executive session.
- Deputy Director Wilson noted that the Audit Committee would see more CUEC summary documents throughout the rest of the year.

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- Deputy Director Wilson also stated that she added the MUSL Compliance Review to the Annual Audit Plan and noted that she received the final report last week.
- Deputy Director Wilson stated that she would speak more on the MUSL Compliance Review report findings during Executive session.
- Deputy Director Wilson moved on to the Dashboard.
- Deputy Director Wilson stated that the first pie chart located on the left-hand side indicated the following status: Two audits were in reporting, two audits were in fieldwork, three audits had not started, one audit had been assigned, and two audits were in planning.
- Deputy Director Wilson stated that no internal audits had been completed and she anticipated that two audits that were currently in reporting status would be completed around the end of the calendar year.
- Deputy Director Wilson moved on to the second pie chart and commented that three external audits were completed.
- Deputy Director Wilson stated that she did not have any additional comments on the Dashboard as the information within the charts were self-evident.
- Deputy Director Wilson asked whether there were any questions.
- Chairman Whalen asked how Deputy Director Wilson felt about the progression of the plan? Deputy Director Wilson stated that the process had been slow and that ideally, we should have been around fifty percent completed.
- Deputy Director Wilson stated that there were a couple of reasons for the slow progress: One of the delayed audits was due to an extended absence of the auditor, and the other two audits required extensive investigation.
- Commissioner McAleer asked which two audits she expected to be completed? Deputy Director Wilson replied the Retailer Incentive Program audit and the Employee Reimbursement audit. Commissioner McAleer asked whether the audits were going in the progression that she expected. Deputy Director Wilson responded, yes.
- Deputy Director Wilson moved on to the Aging Accountability Report summary page. Deputy Director Wilson stated that she had closed fourteen issues since September's Audit Committee meeting and that she added eight more issues.
- Deputy Director Wilson stated that there were thirteen open audits. Deputy Director Wilson stated that the average issue age was four hundred seventy days. Deputy Director Wilson stated that at September's Audit Committee meeting that number was four hundred seventy-one days.
- Deputy Director Wilson stated that Executive Director Berg had pointed out that the average issue age was not a fair metric and after some thought. Deputy Director Wilson stated that she calculated the median age, which was four hundred twenty-three days.
- Deputy Director Wilson stated that the remainder of the information on the summary page was categorized by the number of high, medium and low issues.
- Chairman Whalen stated that he met with Deputy Director Wilson before today's meeting to discuss ideas on how to create a Work in Progress bucket report, or a bucket report of long-term items, that were trending positive.
- Chairman Whalen provided the example of the Great Plains software where there was a known deliverable that was extending the resolution time of the audit. Chairman Whalen stated that we could measure

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outstanding days differently from those items that should be resolved or just delayed based on extenuating circumstances.

- Chairman Whalen explained that this would help the Committee to better assess why an issue was four hundred seventy-five days old and place the issue in its relative category. Chairman Whalen further explained that this would draw the Committee's focus on the actual progression of the audits.
- Chairman Whalen asked whether there were any questions. Executive Director Berg stated that this was fair, and unfortunately, there was no perfect solution. Executive Director Berg stated that he communicated to Deputy Director Wilson that if there was an issue that continued to linger, then this would increase the number-of-days-old statistic. Executive Director Berg noted that it was a good idea to separate the issues into the appropriate categories.
- Chairman Whalen also stated that as a state agency we have an Internal Audit department that provided tremendous value for the Ohio Lottery organization, but at the same time, the department of Internal Audit could identify issues that no other outside third-party audit group could perform.
- Chairman Whalen noted that the Internal Audit department understood the core business of the Lottery. So what happens inherently, was that the Internal Audit department generated more specific details, as opposed to a third party auditing firm, which tended to skim the surface and check the boxes. Chairman Whalen stated that once the Internal Audit department recognized an issue, they could dive a little deeper to investigate and understand the problem so they could help identify a long term fix.
- Chairman Whalen stated that based on the nature of what the Lottery does, and how involved the Internal Audit department was, the Committee wanted to ensure a high level of integrity of the business. At the same time, he believed it was unfair to hold a third party to the same standard with regard to fundamental issues.
- Chairman Whalen stated that he hoped this made sense and added that he wanted to recognize this within the reporting. Chairman Whalen stated that the idea could be presented at March's Audit Committee meeting to see if adjustments should be made to both the AAR and AAR summary reports.
- Chairman Whalen asked whether there were any questions or other comments and suggestions. There were none.
- Deputy Director Wilson stated that this concluded her report.

EXECUTIVE SESSION

- Chairman Whalen remarked, "At this time I would like to move to go into Executive Session to consider security and infrastructure records required to be kept confidential by the Ohio Revised Code sections 121.22 and 149.433."
- Chairman Whalen asked whether there was a motion to move into Executive Session. Commissioner Mingo made such a motion, and Commissioner McAleer seconded the motion. The motion passed 3-0.
- The Audit Committee moved into Executive Session at 10:13 a.m.
- The Audit Committee moved out of Executive Session at 11:09 a.m.

OPEN SESSION: INTERNAL AUDIT REPORT REVIEW

- Deputy Director Wilson stated that the first open item was the **Performance Evaluations** audit. Deputy Director Wilson stated that at the previous Audit Committee meeting, she provided the Committee a status update reporting that at the time of the audit, the agency's completion rate was 59 percent. Upon follow-up in July 2018, the completion rate increased to 72 percent.
- Deputy Director Wilson stated that she did not invite Deputy Director Elizabeth Popadiuk to the last Audit Committee meeting due to the low probability of being able to discuss the issue because of the Committee's history of being able to get through all the issues because of time constraints.
- Deputy Director Wilson stated that Chairman Whalen posed a question to Executive Director Berg during the last Audit Committee meeting asking whether he was satisfied with the completion rate.
- Deputy Director Wilson noted that Executive Director Berg commented that he was not satisfied with the completion rate and that he wanted to revisit the topic when Deputy Director Popadiuk was present at December's Audit Committee meeting.
- Deputy Director Wilson stated that Deputy Director Popadiuk was present today to speak on this subject.
- Deputy Director Popadiuk stated that they reviewed last quarter's employee completion rate and currently they were at 76.5 percent. Deputy Director Popadiuk stated that as time goes on, the employee evaluation completion rate will continue to improve.
- Deputy Director Popadiuk stated that she did not have a status update for the current timeframe as there were two cycle dates; one in January and the other in April. Deputy Director Popadiuk stated that January's employee evaluations just started for Deputy Directors and managers to perform evaluations for their staff.
- Deputy Director Popadiuk noted that they would like to achieve 100 percent, but that may not happen.
- Deputy Director Popadiuk stated, in response to last September's meeting discussion, that 72 percent was not acceptable.
- Deputy Director Popadiuk noted that five years ago they kicked off a new performance evaluation process which was still a work in process as they have been working with DAS to try to establish a method specifically for OLC.
- Deputy Director Popadiuk stated that given all the changes in the culture and environment, 72 percent was good. Deputy Director Popadiuk noted that currently, the agency percentage rate had increased to 76 percent.
- Deputy Director Popadiuk stated that it would be great to report 100 percent; however, if the quality of the reporting was not sufficient then what good was reporting 100 percent when the quality of the performance evaluation was poor?
- Deputy Director Popadiuk stated that the first step was to get the Deputy Directors and managers engaged in the evaluation process itself. HR has been working with senior staff to keep increasing the completion rate in addition to teaching senior staff to perform evaluations that were meaningful and not just a "copy and paste" from year to year.
- Deputy Director Popadiuk stated again that, in light of the changes over the past five years, they were happy with a 76 percent completion rate. She reiterated that she expected this number to increase from year to year.

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- Executive Director Berg asked what a 76 percent completion rate meant? Did this mean that HR accounted for every OLC employee and identified that they all had a completed employee evaluation?
- Deputy Director Wilson stated that Deputy Director Popadiuk emailed her a report. Within that report, there was a column labeled required or not required. Deputy Director Wilson noted that some employees were not required to receive a performance evaluation. Deputy Director Wilson stated that she did not include those employees in her calculation, so the remainder were employees that required a performance evaluation, and that's where she performed her calculation to get the percentage.
- Deputy Director Popadiuk stated that there were various reasons why some employee evaluations were not completed, such as employees' who were out on disability or extended leave.
- Deputy Director Popadiuk noted that supervisors were rated on their ability to be timely on evaluating their staff. Deputy Director Popadiuk stated that if the supervisor was not performing evaluations promptly then it was reflected on their assessments.
- Deputy Director Popadiuk stated that the HR department was aware of those supervisors that did not submit their employee evaluations on time. Deputy Director Popadiuk stated that if the supervisor did not rate the employee appropriately, then HR contacted their Deputy Director.
- Executive Director Berg asked how the HR department handled unfinished evaluations for instance in a situation where a supervisor retired from the organization or transferred to another agency?
- Deputy Director Popadiuk responded that if the supervisor left employment, then the Deputy Director was responsible for performing the evaluation, and if the supervisor transferred, then HR worked jointly with the new supervisor to execute the evaluation.
- Deputy Director Popadiuk stated that she was happy to report that the Performance Evaluation Policy was distributed to all employees. Deputy Director Wilson agreed that the issue was closed.
- Executive Director Berg stated that we were never going to reach a 100 percent completion rate based on several reasons and stated that they needed to decide on an acceptable percentage.
- Chairman Whalen agreed and stated that Deputy Director Popadiuk and Executive Director Berg needed to decide on an acceptable employee evaluation completion rate.
- Commissioner Mingo asked whether a system was in place to remind managers that their employee evaluation was due and that they must complete the evaluation.
- Deputy Director Popadiuk stated that OLC has a system that prompted the managers. Deputy Director Popadiuk stated that HR has their process, but they are required to use the DAS E-performance system.
- Commissioner Mingo noted that despite the low percentage it sounded like the Lottery was one of the front-runners of e-performance in the state. Commissioner Mingo also stated that this was interesting as DAS has a system in place that streamlined the process across the state. Commissioner Mingo asked that since the Lottery was one of the higher performing agencies, did we have a sense of how other agencies were performing across the State?
- Deputy Director Popadiuk stated that she was not sure as other agencies did not publish their data. Deputy Director Popadiuk noted that from talking with other HR administrator cohorts, which she meets with on a quarterly basis, they shared that the Human Hiring Management System (Taleo Recruit) had better processes.
- Commissioner McAleer asked Deputy Director Popadiuk whether she noticed a pattern of the same supervisors not performing employee evaluations. Deputy Director Popadiuk replied, yes, that they have

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identified those individuals who do not perform employee evaluations. Deputy Director Popadiuk stated that they are working with those supervisors to establish better habits and explained to them the importance of conducting performance evaluations.

- Chairman Whalen stated that it was interesting to hear that supervisors do not perform employee evaluations. Chairman Whalen stated that at his organization, evaluations must be completed every year.
- Chairman Whalen stated that it was up to the Lottery's HR department to define a meaningful percentage rate. Chairman Whalen stated that if it were up to him, the OLC completion rate would be 100 percent, but according to Executive Director Berg and Deputy Director Popadiuk, that was not possible.
- Commissioner McAleer asked whether senior staff were required to have a performance evaluation. Deputy Director Popadiuk replied, no. Deputy Director Popadiuk clarified and stated that the *State* does not require any unclassified employee to be evaluated; however, the Lottery does require unclassified employees to be reviewed, which does not include Commissioners and interns.
- Deputy Director Popadiuk stated that the Lottery's standards are higher than the State's requirements because the Lottery felt that it was essential that OLC employees hear how they are contributing to the lottery's overall mission.
- Commissioner McAleer asked how many unclassified employees are employed at the lottery? Deputy Director Popadiuk stated that there are approximately 70 unclassified employees. She stated that we have a higher number based on many of those employees are in the bargaining unit.
- Chairman Whalen stated that the Committee would like an update on this subject matter at March's meeting.
- Chairman Whalen stated that if HR and Executive Director Berg decided on less than 100 percent, then the question is why?
- Chairman Whalen stated that he would like to have this issue closed before March's meeting; however, if the percentage is less than 100, he would like an explanation of why so that the Audit Committee can understand the rationale of why 100 percent cannot be achieved.
- Executive Director Berg provided an example, that if a Deputy Director's evaluation is late, it does not mean it won't get done, it just means that the evaluation will not get done in the allocated timeframe.
- Chairman Whalen illustrated that if the State is on a fiscal year standard so, for Fiscal Year 2018, we have approximately 400 employees. So, say for instance, possibly 90 percent of those employees' evaluations were completed, and the other 10 percent were not, then this was the reason why. Chairman Whalen stated that he thinks that this example is a reasonable expectation to include in the policy.
- Chairman Whalen stated that he would love for the Lottery to achieve a 100 percent completion rate, failing that result, he would like to hear why the Lottery cannot reach that percentage.
- Deputy Director Wilson moved on to the **Bank Reconciliation** audit. Deputy Director Wilson stated that the Audit Committee wanted an update on the implementation of the accounting software. Greg Bowers, Deputy Director, Finance, was present today to provide the Committee an update.
- Deputy Director Bowers stated that there was a kick-off meeting with the selected vendor earlier this month. Deputy Director Bowers noted that they discussed the process flows, various modules and how Finance performed their current tasks. Deputy Director Bowers stated that he shared with the vendor how they would like to change the way the data was reported. Also, they discussed the account code structure and how they would like to see the codes structured differently.

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- Deputy Director Bowers stated that they are looking at May 1, 2019, as their target date to implement the new system. Deputy Director Bowers noted that for the months of May and June, they intend to operate both the old and new systems simultaneously to compare and make necessary changes if necessary.
- Chairman Whalen asked whether there was a process in place regarding how the new system will run parallel with the old system and if there was a plan to validate the information. Deputy Director Bowers replied, yes, that the data would be scrubbed and that they would still have access to the old system.
- Chairman Whalen stated that it sounded like there would be standards that are relative to the process. Chairman Whalen stated that his concern was software conversion. Chairman Whalen stated that his company went through a sales conversion and that they had a huge data quality issue that had caused extra work for his staff.
- Chairman Whalen stated that he was curious about Deputy Director Bowers confidence level as far as the changeover to the new system. Chairman Whalen stated that the change could impact Deputy Director Bowers' team and the recovery time.
- Deputy Director Bowers stated that this was the department's first time converting to a new system. Deputy Director Bowers stated that he would consult with the vendor as well as OLC's IT department for their expertise to ensure that everything runs smoothly.
- Chairman Whalen stated that if Deputy Director Bowers required additional work, to make sure she communicated that information to the vendor. Chairman Whalen noted that he wished he had communicated this regarding his situation back in June of this year.
- Chairman Whalen asked whether there were any additional questions and asked if the revised implementation date should be changed. Deputy Director Bowers requested that the date be changed to September 1, 2019. Chairman Whalen stated that this was another example for the WIP bucket.
- Deputy Director Wilson moved on to the **Lottery Profits Education Fund (LPEF)** audit. Deputy Director Wilson stated that she thought this issue could be closed; however, after further investigation and talking with Interim Deputy Director Maureen Hall, this issue would be resolved in Spring, 2019.
- Deputy Director Wilson moved on to the **Game Show** audit. Deputy Director Wilson stated that the draw was relocating from the Perkins warehouse to Lottery Central. Deputy Director Wilson noted that there were some logistics that needed to be worked out before the move took place.
- Deputy Director Wilson stated that the next item would be the **Claims - Expired Ticket Review and Deferred Payments** audit. Deputy Director Wilson stated that IT was in the process of developing an application to track internal and 3rd party access levels. Deputy Director Wilson noted that the completion goal was Fall, 2018.
- Interim Deputy Director Hall noted that they were testing while the application was built.
- Deputy Director Wilson moved on to the new **Contract Compliance** audit. Deputy Director Wilson stated that there were eight issues in this audit that she did not have a status update on any of the issues. Deputy Director Wilson stated that most of the dates were not due yet; however, the issues appeared to be very involved.
- Commissioner Mingo asked whether there was a plan to identify the steps to resolve the issues. Interim Deputy Director Hall replied that IT did not own this process. Interim Deputy Director Hall stated that it was up to either Internal Audit or Legal to decide on the best solution to resolve the issues.

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- Deputy Director Bowers stated that part of the process was included in the Contract Compliance and Procurement manual to ensure that all SOC reports were received promptly.
- Chairman Whalen asked who owned the issues? Deputy Director Bowers replied that it possibly was his department. However, there was a committee, which included Legal, Finance and IT, and there were eight subject matter areas. The issues were shared among the committee members and Deputy Director Bowers further remarked that they meet on a regular basis to discuss how to resolve the issues.
- Commissioner Mingo asked, if based on the development of the plan, whether there would be revised date? Commissioner Mingo stated that this plan sounded robust. Deputy Director Bowers asked what was noted on the AAR as far as implementation date?
- Deputy Director Wilson stated that each issue had different implementation dates. Deputy Director Bowers stated that the issues would take longer than what was noted on the AAR.
- Chairman Whalen asked whether we had a baseline regarding the day to day contract compliance process. Deputy Director Bowers answered, yes. Deputy Director Wilson stated that she had not reviewed their day-to-day process. Deputy Director Wilson stated that Deputy Director Bowers involved her in discussing their process and procedure, in addition to their policy and form, and it looked sufficient. Deputy Director Wilson stated that there was an understanding that these documents were going to evolve.
- Chairman Whalen asked whether we closed the original finding regarding Contract Compliance. Deputy Director Wilson replied, yes, adding that these were different issues.
- Chairman Whalen stated, great job, and said that it sounded like we were now enhancing to include some other issues that were identified. Deputy Director Wilson responded, yes.
- Chairman Whalen stated that now that we had a policy in place we now had a source where updates could be made on an as needed basis.
- Chairman Whalen asked whether we had the appropriate timelines that are needed to accomplish the tasks. Chairman Whalen stated that this was a question for Deputy Director Bowers to think about for the next meeting. Chairman Whalen stated that currently it was too early to declare an appropriate implementation date. Deputy Director Bowers agreed.
- Chairman Whalen asked whether there were any questions about the Contract Compliance audit and the new findings. There were none.
- Deputy Director Wilson stated that this completed this portion of the agenda; however, she directed the Committee's attention to Deputy Director John O'Donnell's AAR items. Deputy Director Wilson stated that there were a total of four issues. Deputy Director Wilson stated that Deputy Director O'Donnell will retire and his last day will be the end of December, 2018. Unfortunately, he was not able to attend today's meeting. Deputy Director Wilson noted that she spoke with Executive Director Berg, and they plan to meet with Deputy Director O'Donnell to review these issues.
- Commissioner Mingo noted that she saw a couple of issues that were highly rated and asked whether there was a person in place to be the Interim Deputy Director of Security.
- Deputy Director Wilson stated that the issues were actually rated medium and that the project risk was rated high. Executive Director Berg noted that currently, they did not have an Interim Deputy Director to fill Deputy Director O'Donnell's position; however, they would have a person by the end of that week.
- Chairman Whalen asked whether there was anyone to replace his position.

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- Executive Director Berg stated that they would have someone in place before Deputy Director O'Donnell retires.
- Deputy Director Wilson stated that Deputy Director O'Donnell originally owned six issues; however, she and Deputy Director O'Donnell were able to close two of the six items.
- Deputy Director Wilson stated that the review of open issues had concluded.

OPEN SESSION: OFFICE OF BUDGET AND MANAGEMENT UPDATES

- Cindy Klatt, Chief Audit Executive, Office of Budget and Management stated that they did not have an audit to report on this quarter; however, next quarter they planned on conducting the Annual Quality Assurance Review. Ms. Klatt stated that they might make some adjustments to their procedures as there was an external assessment this past year, but they are still required to perform the quality review for the Lottery.
- Ms. Klatt stated that for the 4th Quarter they planned to conduct the Withheld Taxes for Prizes audit. Ms. Klatt stated that if they had some hours left, they anticipated starting the ADA compliance audit. Ms. Klatt stated that Erin Brown, Internal Audit Section Chief would schedule a meeting with Deputy Director Wilson to discuss further.
- Chairman Whalen asked, that while conducting the quality assurance review, whether OBM considered the role in which the Audit Committee performed and what impact we had on the Internal Audit Department.
- Ms. Klatt stated that they were focused only on the Internal Audit function.
- Chairman Whalen stated that if there was anything that she thought would be valuable to the Committee as it related to improving their performance they were open to listen.
- Chairman Whalen asked whether there were any questions. There were none.

ADJOURNMENT

- Chairman Whalen called for adjournment of the meeting at 11:45 a.m.

Prepared by:



Carla Reeves, OLC IA Administrative Professional

Approved by:



Sean Whalen, OLC Audit Committee Chairman