



OHIO LOTTERY COMMISSION  
Audit Committee Meeting Minutes

Monday, June 16, 2014, 10:00 A.M. – 12:00 P.M.

*In attendance:*

Audit Committee Chairperson,  
Commissioner  
Sean Whalen

Audit Committee member,  
Commissioner  
Amy Sabath

Joe Bell (OBM)

Maria Robinson (OBM)

Cindy Klatt (OBM)

Jennifer Wilson  
(Ohio Lottery)

Larry Miltner  
(Ohio Lottery)

Kristen Calabrese  
(Ohio Lottery)

*Members Absent:*

Audit Committee member,  
Commissioner  
William Morgan

**Call to Order**

Chairperson Whalen called the meeting to order at 10:06 a.m.

**Election of officers**

Chairperson Whalen established for the record that Ohio Lottery Commission Chair Pat McDonald appointed Whalen to serve as Chairperson of the Ohio Lottery Audit Committee. Chairperson Whalen in concert with Joe Bell waived the election of a Vice-Chairperson, in light of the fact a designee may attend per Whalen to serve as Chairperson when and if the need arises. All members approved.

**Approval of Minutes**

Chairperson Whalen moved for the minutes of the meeting held March 21, 2014 to be approved with no additions or corrections. Commissioner Sabath seconded the motion and all members unanimously approved.

**Audit Committee Charter Approval**

Chairperson Whalen moved for the Audit Committee Charter to be approved with no additions or corrections. Commissioner Sabath seconded the motion and all members unanimously approved.

### **Open Meeting Law Discussion**

Larry Miltner, Chief Legal Counsel, Ohio Lottery Commission provided an overview of what is required of this committee per Open Meeting Law and cited open meeting statute and decisions of the Court. Committees and public bodies are themselves subject to the open meetings law. The courts have said in order to have a public meeting there must be a pre-arranged meeting by the majority of the members of the committee and a discussion of the public business. Minutes of the meeting must be prepared. The Ohio Supreme Court has said that if a person, who wanted to attend but was not able to attend, read the minutes and understood the nature of the discussion and what action was taken, the minutes were sufficient.

### **Executive Session**

Just as the Ohio Lottery Commission may, the Ohio Lottery Audit Committee is permitted to go into Executive Session for one of the enumerated reasons in ORC 121.22. Entering into an Executive Session for any other reason invalidates the vote taken, once the committee officially returns to open meeting. Miltner will provide Chairperson Whalen with the proper verbiage to read prior to today's Executive Session, in order to establish the purpose of the discussion. There is always a roll call vote to enter into Executive Session. Once the committee is in Executive Session, there are to be no minutes, so as to not violate the confidentiality of the session. There is to be no voting in Executive Session. Deliberations are acceptable in Executive Session. Once the committee returns to open meeting, voting may then take place. Of note, the Courts and the Public Records Law have interpreted Open Meeting Law, independently. Under Public Records law, if a public record is introduced into an Executive Session, this does not protect the public record from public records law. Nevertheless, if the public record constitutes an exception under Public Records Law, the public record is protected.

Chairperson Whalen explored the impact of the SharePoint repository on the committee's goal of transparency. Miltner explained the SharePoint application allows for sharing and reviewing of information for the edification of committee members. Due to the lack of deliberations, the use of SharePoint does not constitute a public meeting. The Open Meeting Law precludes voting on information via telephone. All deliberations must take place in the open meeting setting. Miltner emphasized it is not appropriate to post the following documents to SharePoint: a preliminary report from the Auditor of State or a document from the Office of Budget and Management, Internal Audit Committee.

Joe Bell will work with Chairperson Whalen to devise an agreed upon manner, in which, the confidentiality of documents disseminated from OBM will be protected, while still providing the Ohio Lottery Audit Committee with ample time to review and absorb the information. In order to accomplish this goal, Bell would like to facilitate a discussion between Venugopal Pallerla and Chairperson Whalen to identify the best alternative to personal or business email communication when handling privileged information. Chairperson Whalen reinforced the integrity of security via the SharePoint portal. A state log-in and password are required to access this site, which is housed on a Lottery server. Chairperson explained the rationale for using the SharePoint site – to increase access to committee information by Commissioners and to decrease manpower and costs associated with the production of hard copy materials for quarterly meetings.

### **Audit Committee Charter**

Chairperson asked if committee members have questions or comments pertaining to the draft of the Audit Committee Charter. This charter was reviewed by Dennis Berg, Executive Director, Ohio Lottery and Larry Miltner, Chief Legal Counsel, Ohio Lottery. Jennifer Wilson, Deputy Director, Internal Audit, Ohio Lottery raised the suggestion made by Pallerla to seek committee members with specific credentials, such as C.P.A., for example. Wilson proposed to the Chairperson that the committee may solicit feedback from an advisory panel composed of individuals with experience/qualifications necessary to conduct the work of the committee in an effective manner.

At this time, Chairperson Whalen would like to postpone a final decision regarding expansion of the committee to include non-commission members, until it is determined if the existing commissioners can meet the requirements of this body in terms of knowledge and expertise. This will become more evident, as the business of the committee unfolds. This topic is slated for future meetings. Bell would like Chairperson Whalen to contemplate the possibility of involving technical experts, as I.T. audits are discussed to curtail risk and maintain controls.

Miltner delineated statute, as it relates to the appointment of the nine Ohio Lottery Commissioners. First, the commissioners must have expertise from specific sectors. Second, the inclusion of non-commission members raises legal questions. Commission members are appointed by the Governor with the advice and consent of the Senate. It is not clear if there is any authority to allow a non-commission member to sit on the committee. The question becomes what protection would these individuals have in terms of liability. If a commissioner acts in the scope of performing his work, it is the Lottery acting. It is vague, as to what standard would apply to a non-commission committee member. This is one reason why the Audit Committee Charter addresses advisory panels – these panel members are not commissioners and they do not vote, while still providing expertise.

Bell would like the committee members to determine their comfort-level with possible presentations, such as, the State Audit Committee presenting an external financial statement, etc. At that point in time, determining the legalities involved with bringing a qualified financial expert onto the committee would be required. Bell summed up the purpose of the charter, as laying the foundation for a plan over the course of the year. In retrospect, once the fiscal year draws to a close, the committee determines if audits presented were in-depth and accomplished the goals of the plan. The OBM Internal Audit Committee populates a calendar with the charter milestones, covering the next four quarters. During the following June, OBM Internal Audit Committee determines if all objectives were met through review of the calendar.

#### **SharePoint Site Tour**

Jennifer Wilson demonstrated how to log-in to the SharePoint application - a state ID number and accompanying password are both required. This is referred to as the OAKS ID. Once on the site, a user may click on the Audit Committee hyperlink, which contains committee files accessible to committee members. These members fall into the category of “visitor” to SharePoint. Therefore, the committee members are granted read-only access to the information. Overall, Wilson’s Internal Audit Department is developing this SharePoint site, as an updated way to share departmental information, as opposed to maintaining records on an Internal Audit shared drive. This project is in the development phase; migration of pertinent files to the SharePoint site continues. Internal Audit continues to populate the calendar on this page. Use of the calendar, as an additional way of highlighting upcoming meetings and other important events is preferable, rather than relying on traditional methods, such as email communication.

Wilson navigated the steps involved in accessing the Audit Committee files, displaying the “owner” view of the site, as well as promising to display the “visitor” view, next. Wilson clarified committee members will see the “visitor” view, only and perhaps, the department’s calendar of events. Information for committee member review, as well as meeting materials will always be available on this site. Each committee member may print materials to bring to the meetings. Ultimately, Wilson is striving to eliminate use of hard copy books in an effort to streamline costs and leverage available resources, such as technology. Joe Bell validated these efforts as valuable ways to improve the workflow process, citing the methods employed by the Casino Control Commission, as similar in nature to the audit committee’s improvements.

Along these lines, Bell would like to facilitate a conversation between Pallerla and the Audit Committee members to continue to find additional strategies to further improve workflow. Bell stated his understanding of SharePoint security-- each user accessing the site is granted certain permissions, based upon their role. Wilson confirmed this characterization was accurate and demonstrated the privileges available to a visitor utilizing the log-in provided by Kristen Calabrese, Recording Secretary.

Chairperson Whalen highlighted an important feature of the site – a system-generated email sent to the visitor to notify the recipient there has been an update to the audit committee file. This feature is an effective way to manage the change control process. The Ohio Lottery Office of I.T. will work with the Commissioners to ensure easy access to the SharePoint site. Cindy Klatt inquired if OBM staff would also be granted access. Wilson would like multiple auditors to have access to this information including Joe Bell, Cindy Klatt, and Venugopal Pallerla.

Also, Dennis Berg, the Executive Director and Larry Miltner, Chief Legal Counsel will be granted access to the SharePoint site. One week in advance of the September 15, 2014 quarterly meeting, Wilson will provide email notification to the appropriate parties that the meeting information is now available for review on the SharePoint site. OBM members agreed one week's notice would be sufficient.

Chairperson would like to garner feedback from Pallerla in regard to the potential security issue with accessing the data from a smartphone. Bell reassured Whalen authentication is integral to the log-in process. As a result, the security of the data is maintained. Bell noted the goal is to always minimize leakage of data. In this instance, accessing files via Portable Operator Device is acceptable.

### **Internal Audit Committee Charter**

Wilson explained her methodology in the revision process of the Internal Audit Committee Charter. The draft produced by the previous Internal Audit Deputy Director was used as the framework and thereafter, revisions were based upon OBM's recommendations; standard audit control charters, such as the IIA, ICPA and also incorporated Chairperson Whalen's suggestions. Chairperson Whalen inquired, materially, what percentage of the document was rigorously revised. Wilson felt she had revamped perhaps, twenty-five percent of the Charter.

Bell informed committee members that OBM staff review their Internal Audit Committee Charter formally each year, as a scheduled activity. At the time of this formal review, streamlining the language and scope is part of their efforts. Bell expressed his support of Wilson's efforts to restructure the charter. Significant activities must be documented in the charter.

For example, OBM recently added entities, as part of OBM's oversight capacity. In one year, the OBM team will update the scope of the charter during the annual review to tailor the document to this expansion of oversight. Bell provided several reasons an update of the charter might occur during an annual review: if the committee were to consider new standards; if cosmetic changes to how certain items are referred to is in order or to ensure the charter aligns with ORC and any changes in ORC.

Chairperson Whalen directed committee members to include review of Audit Committee and Internal Audit Committee Charters as a March 2015 quarterly meeting agenda topic in preparation for the June 2015 quarterly meeting, during which, formal approval of charters may be reached. Between March and June 2015 quarterly meetings, Wilson will be able to make changes to the charters per the Commissioners' recommendations. Chairperson Whalen would like to ensure adequate review and discussion of the documents before final approval in June 2015. Wilson noted she would like to change the language from Approved By to Prepared By in the signatory section. Wilson prepared the information and is not part of the approval process. All parties agreed to this modification.

Joe Bell distinguished between a preliminary report and a final report. In order to protect the confidentiality of certain information, OBM's Internal Audit Committee will designate a document as a preliminary report, rather than a final report. It is important to discuss these designations with the Office of Legal to determine at what point is a document considered a public record. During Bell's tenure in heading up the Internal Audit Division, Bureau of Worker's Compensation, a public records request was made for information in an ongoing audit. The auditor's information during an audit is fluid – concerns during a particular week may be resolved in a few days. It is imperative an auditor be allowed to protect the confidentiality of an ongoing audit and be able to perform his work. Elucidating at what point the information becomes a final report may prove critical.

The OBM Internal Audit Committee determines when a preliminary report becomes a final report. External and internal auditors, along with Inspector Generals and other investigative bodies require the interim status of preliminary reports to perform their work. It is important to be able to perform the audit, draw conclusions and support the final report. It is possible to have an information request occur during the middle of the process. Bell emphasized the value in laying out a plan to address this type of request at the beginning of the process. Bell felt it worthy to consider augmenting ORC surrounding Ohio Lottery Internal Audit function to mimic language delineating what is a preliminary report and what is a final report. It may mislead to publicize information not part of a final report.

Bell conveyed support and advocacy for modifications to ORC. This will afford the Ohio Lottery Audit Committee the same protections currently in place for OBM Internal Audit Committee. Bell suggested the Ohio Lottery Audit Committee discuss this issue with Executive Director Berg, Larry Miltner, Chief Legal Counsel and Internal Audit members. Once discussed, a future legislative proposal may be considered. Miltner inquired if other agencies have mimicked the OBM Internal Audit Committee statute. Bell will send ORC sections 126.46 or 126.47 to Miltner to review. Bell is not certain other agencies have enacted this language. All in all, Bell considers this a long-term goal for the Ohio Lottery Audit Committee. Chairperson directed committee members to add this topic as an agenda item for the September 2014 quarterly meeting. Wilson requested feedback from Bell in regard to the proper handling of public records requests in the near-term. Bell would like to discuss the appropriate handling of these requests, as it pertains to more sensitive audits.

### **Confirmation of Independence**

As a footnote, Wilson called members' attention to the confirmation of independence documents, signed and posted along with the charter. These records will be maintained in the Internal Audit files and updated annually. Wilson recused herself, as a member of the Ohio Lottery Internal Audit department from audits of the VLT department due to her prior role as a decision-maker in VLT management.

### **Annual Audit Report**

The report reflects what occurred in the past year. It reports on audits which occurred in the past year. Wilson disseminated this report to Senior Staff to highlight pertinent information for their respective divisions. There has been no feedback, to-date.

### **Announcements**

Wilson reported two employees in the Ohio Lottery Internal Audit Department retired during the past year. One of these individuals was the Supervisor. This department did not have a new supervisor for a three-month period. Wilson applauded Diane Nagorny, as a highly-skilled auditor, who managed to conduct the business of the department in a smooth manner during the interim period. Wilson is most pleased with the department's team-building and feels excellent communication has been fostered in the department. A fourth position has been posted for two weeks to be filled end of summer.

Bell stated he is very pleased to have Jennifer Wilson join the team and is aware two experienced individuals recently retired. Throughout the interim period, Bell and Klatt held weekly calls with OLC's internal audit staff, Diane Nagorny and John Jones, to ensure work continued to progress.

Bell outlined components OBM typically provides in the Annual Report presented to State Audit Committee:

- Professionalism of staff
- Percentage of plan completed
- Continuing education/training

Cindy Klatt stated the annual audit report was more robust this year versus last year.

Chairperson Whalen inquired what the TeamMate application provides as a dashboard for viewing progress of projects. Wilson summarized the auditors' knowledge-level and the overall usefulness of the application: Ohio Lottery Internal Audit users are comfortable with basic functions of the application. However, it will be necessary to use another application to compensate for the deficiencies of TeamMate, such as, lack of tracking capability. There is no dashboard to view at this time. Alternatively, Wilson pointed to the Issue Grid from TeamMate on the SharePoint site for reference purposes. It is a spreadsheet, not a dashboard. This grid will continue to be paired down. Once version 10.4 is installed and a fourth team member is on board, the Internal Audit department will schedule another training session with TeamMate to touch upon features and functionality they would like to master to fully utilize the application.

Miltner queried Bell to learn what the difference would be between a draft document and a preliminary document. According to DAS's record retention schedule, a draft may be destroyed when it ceases to hold administrative value. Miltner queried - would a preliminary report be considered a draft.

Bell stated language in revised code says it is preliminary. From an audit perspective, once the committee moves to approve a document as final, it is final and the earlier versions are no longer valid. The work papers align to the final report. The footer may say “this document is a draft for the purposes of obtaining input.” This would be a security record document. Maria Robinson stated preliminary observations are completed on public reports. It is called a preliminary observation document, as it has not been vetted with the agency at that time. Initial documents are preliminary. Then, the documents move into draft form. This allows flexibility in the auditing process. During one week, policies may not be submitted. However, within a few days, written policies may become available as the proper resources are tapped. All audits are protected until the committee approves the information as final.

Wilson worked from Carol Brown’s grid of what was accomplished in the past year. Wilson deferred to Chairperson Whalen and Joe Bell, inquiring if they would like her to break down the Annual Audit Report point-by-point, comparing and contrasting to the prior year. Chairperson preferred to review the annual audit report prior to the meeting and then shift the discussion to address questions. Bell agreed with Chairperson’s preference, as OBM typically reviews points in the report when called upon to do so; it is not customary to provide an overview. The OBM plan is a roll-up of events the committee has discussed in-depth.

Wilson explained areas in the plan could not be completed due to lack of resources and other factors. Overall, Wilson stated it was impressive how much of the plan was completed with just a skeleton staff. Audits to be conducted in 2015 fall under the heading of planning. Wilson stated records management and social media are still on the plan. A few audits do not reappear on this report due to risk assessment. Wilson prefers there to be a VLT Operations Audit, as opposed to individual audits – Thistledown audit, Scioto Downs audit and so on. It would be more productive and valuable to sample the racinos as part of one audit. Each location has policies overarching to every racino. Bell would like to discuss the focus and what would be value-added when OBM becomes involved in this next year. Although Wilson is removed from direct oversight of these audits, Bell would like to leverage her knowledge to ensure OBM is concentrating on areas that will add value to the committee.

Miltner inquired if Bell makes a distinction between financial audit and legal compliance audit in his role at OBM. Bell explained OBM approaches audits from a process standpoint – whether financial, I.T., etc. Certain audits are specific (certain applications). Others are integrative. When auditing compliance, it is important to determine material components. For example, it is critical to ensure users do not have inappropriate access to systems if administering benefits to a certain group. Bell emphasized the importance of asking where the control is in order to reduce the risk. Robinson explained her role as financial in the OBM Office of Internal Audit, which has a financial side and an I.T. side. The financial side is financial business because the auditors examine the business process and compliance with ORC, OAC and federal rules if applicable. Robinson leverages Pallerla’s expertise on the I.T. side to ensure integrity in proper accessing of systems, especially as it relates to CPI. Miltner assumed Robinson’s role on the business side will sometimes overlap with the legal side. Bell agreed. Bell’s team focuses on determining the nature of the requirement and the control, alike.

Chairperson Whalen summarized his understanding of the role of internal auditors – to grasp the scope of the business process and then determine what areas require auditing – financial, I.T. or any other division. This produces many mini-audits. Bell felt this was an accurate understanding. Importantly, Bell underscored defining scope and objective prior to the audit takes up a large part of their work effort. Bell clarified certain objectives may not be audited until the following year. In the IT Optimization Plan, OBM’s internal auditors analyze IT Business Alignment (resources remaining at the agency). Several questions must be posed, such as, how do you determine what projects are going to be worked on and how do you determine if the objectives have been met; what was the ROI; was user acceptance testing part of this new initiative, etc. This entails new endeavors, which OBM internal auditors prefer to be involved in from the onset. This is the consulting piece. OBM auditors focus on changes in people, process or systems when they are addressing the State Audit Committee. Bell indicated input or research is provided by OBM internal auditors, while management makes the decisions.

Wilson’s vision for her department is to split objectives between auditors according to areas of expertise – financial, I.T. and so forth. Wilson is a process auditor and would like to see integrative audits. This would be a departure from past audits, in which, one auditor completed the entire audit. The plan contains feedback from the management survey.

The special project heading would be reserved for topics which surface during the year. Follow-up audits do not require a separate line item. Looking ahead, Wilson would like the committee to bring the auditee into the meeting to discuss

disagreement with the auditor to remove unresolved items. Bell would like to determine if the amount of risk is acceptable to assume. Wilson would like to determine what the auditee proposes if the auditee is not going to implement the auditor's recommendation. Wilson would prefer to not list the number of recommendations per audit for State Audit Committee. This information would be for Senior Management, only. Klatt clarified this would be for secure I.T. audits. Bell would like to ensure the recommendations are remediated, but does not take issue with this decision.

Wilson asked for guidance when presenting to State Audit Committee. Bell responded they would like to hear a ten-minute high-level presentation about who she is and what she is doing accompanied by a hand out of changes being implemented.

### **Internal Audit Plan for FY 2015-2016**

The FY2015-2016 Internal Audit Plan involved an assessment of what is changing, such as the rollout of the MPNGs and the migration of Charitable Gaming back to the Attorney General's office. Wilson stated the Internal Audit Department analyzed the level of risk and organizational restructuring involved in such projects and eliminated redundant tasks. Revisions allowed Wilson to reduce the size of the document from forty to twenty pages.

A divergence from past practice, Wilson narrowed down audit criteria from fifteen to eight considerations – budget, recency of audit, management, the survey, personnel/business/system changes and customer impact. Customer impact accounted for 25% of the plan's weight. For example, if an area or business process has never been audited, it would be labeled higher risk. If the area was audited last year, it would be considered a lower risk. This plan is Ohio Lottery Internal Audit's version of the heat map. All items in the high risk category have been included in the Internal Audit plan. Only a portion of the medium-risk and low-risk items were included.

Bell characterized this plan as similar to OBM Internal Audit Plan. The State Audit Committee would like to see coverage over time, regardless of which group is auditing (internal or external auditors). All items in red signify auditing will occur in these areas every one to two years; yellow areas are audited every two to four years and green areas are periodically audited, but are not mandated. Properly assessing risk from the onset is imperative. A green area may involve high risk in terms of customer impact. Media sensitivity is another consideration when assessing risk. OBM uses a general structure illustrating time periods involved in carrying out the plan's components.

Wilson inquired if OBM sought management input, as well. Bell underscored the importance of doing so, as it relates to the Internal Audit Plan when there are changes in people, processes and technology, most especially. Coupled with stakeholder concerns, these areas comprise 25% input into the plan. In general, Wilson identified some overlapping between the Annual Audit Report and the Internal Audit Plan.

Forecasting for 2016 auditing activities posed Wilson some challenge when weighed against potential risk associated with developments during the current year. There are a small number of items in the plan for 2016, as a result (Licensing and Bonding's conversion to e-application April 2016). Other than planning for auditor hours as they are impacted by vacation time and CPE, Wilson learned that the amount of hours spent on an audit was not tracked. Therefore, Wilson asked Director Berg if it would be acceptable to not allocate hours for each audit. Director did not feel this would have a negative impact. In contrast to the prior plan, Wilson completed a quarterly assessment along with the projected piece. Wilson noted some hours were provided as estimates at the end of the plan. Bell reinforced these hours serve as a basis to allow the committee to grasp whether or not the Internal Audit group has adequate resources to complete the plan. It may be necessary to add more resources if the level of risk is high enough in certain areas. As an example, it may be helpful to employ an intermittent auditor to lend expertise in a certain area of the business.

Chairperson Whalen felt the plan was comprehensive. Bell reminded committee members it serves as a roadmap from a particular point in time as it relates to the following: risk assessment; standards to meet; engagement of management and realization of goals. Robinson would like to offer OBM's assistance on the business side in 2016. OBM might partner with the Ohio Lottery in auditing the Retail Operations area.

Chairperson Whalen inquired if Wilson feels comfortable areas requiring risk assessment have been vetted. Wilson stated it is not a perfect risk assessment however it is quite comprehensive, based upon the twenty-two years of experience Diane Nagorny draws upon. Bell explained Internal Audit must understand what is management's risk assessment or Enterprise risk-assessment. Then, Internal Audit aligns to those standards.

Weak areas in the knowledge-base can be shored up by auditors via discussion with employees to acquire information. Long-term, Bell envisions management taking ownership of the initial risk-assessment process – cataloging risks by unit and the related controls. The Internal Audits may then test against such known variables.

There was ample discussion in regard to the development of the plan. Chairperson Whalen moved for the Internal Audit Plan FY 2015-2016 to be approved in full. Commissioner Sabath seconded the motion and all members approved. (Formal signature by all parties will occur at the close of committee business.)

#### **Open Audit Discussions**

Wilson moved to table this agenda topic for the September 15 discussion. The scope of this area is significant and requires discussion of an in-depth nature. All committee members agreed to hold over this topic for the next quarterly meeting.

#### **Posting to Website**

Wilson discussed the location of the committee's public meeting notices on the Ohio Lottery website for committee members to refer to moving forward. It is found under Public Notices/Lottery Commission/Audit Committee Meetings.

#### **Executive Session**

At 11:54 a.m., Chairman Whalen moved for the audit committee to enter into executive session for the purpose of discussing matters required to keep confidential under ORC 126.48 and ORC 149.433, preliminary reports of the Office of Internal Audit and Office of Budget and Management, specifically related to I.T. infrastructure and security records. The motion was seconded and a roll call vote was taken and, there being two yeas and no nays, the motion was approved.

In attendance during executive session: Joe Bell, Kristen Calabrese, Cindy Klatt, Larry Miltner, Maria Robinson, Commissioner Amy Sabath, Chairperson Sean Whalen and Jennifer Wilson.

The audit committee moved out of Executive Session at 12:18 p.m.

#### **Adjournment**

There being no further business at this time, the meeting adjourned at 12:20 p.m.



Sean Whalen  
Ohio Lottery Commission  
Audit Committee Chairperson



Kristen Calabrese  
Ohio Lottery Commission  
Office of Information Technology  
Audit Committee Recording Secretary