



**MINUTES OF THE MEETING OF
THE OHIO LOTTERY COMMISSION AUDIT COMMITTEE**

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

**September 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
Charles LoPresti, Chief Legal Counsel, OLC
Greg Bowers, Deputy Director of Finance, OLC
Gwen Penn, Contract Compliance Manager, OLC
Cindy Klatt, Chief Audit Executive, Office of Internal Audit, OBM
Erin Brown, Internal Audit Section Chief, Office of Internal Audit, OBM
James Brown, IT Manager, OLC
Maureen Hall, Interim Deputy Director, Information Technology, 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
Jennifer Wilson, Deputy Director of Internal Audit, OLC
Nicole Kostura, Deputy Director of Government and Community Relations, OLC

OHIO LOTTERY COMMISSION AUDIT COMMITTEE MINUTES

September 17, 2018

Page 2

CALL TO ORDER

- The Ohio Lottery Commission (“OLC”) Audit Committee Meeting of September 17, 2018, was called to order at 10:05 a.m. at the Frank J. Lausche Building, Room 205, by Chairman Sean Whalen.

APPROVAL OF MINUTES OF JUNE 17, 2018

- Chairman Whalen asked the Audit Committee members whether there were any questions regarding the June 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.

Due to technical difficulties with the recorder, the agenda was reorganized to begin with the Executive Session portion.

EXECUTIVE SESSION

- Chairman Whalen stated, “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 §149.433, and to consider preliminary reports of the Office of Budget Management (OBM) required to be kept confidential by Ohio Revised Code §126.48.”
- Chairman Whalen asked whether there was a motion to move into Executive Session. Commissioner McAleer made such a motion and Commissioner Mingo seconded the motion.
- The Audit Committee moved into Executive Session at 10:06 a.m.
- The Audit Committee moved out of Executive Session at 11:04 a.m.

OPEN SESSION: OFFICE OF BUDGET AND MANAGEMENT UPDATES

- Chairman Whalen continued with the agenda item, Office of Budget and Management (OBM) Updates. Cindy Klatt, Chief Audit Executive, OBM, stated that the Withheld Taxes for Prizes audit would begin in the fourth quarter of Fiscal Year 2018 and that the Annual Assurance Review was scheduled for the Third Quarter of Fiscal Year 2018.
- Ms. Klatt stated that Deputy Director Wilson asked whether the Assurance Review could be minimized based on the results of the Internal Audit Peer Review. Ms. Klatt noted that they were considering a different method as opposed to what they have done in prior years. Ms. Klatt stated that OBM was still responsible for the oversight of the Office of Internal Audit’s processes.
- Ms. Klatt stated that her office might have some hours left to perform another audit. Ms. Klatt stated that if so, they will conduct the ADA Compliance audit.
- Ms. Klatt stated that currently the ADA Compliance was not scheduled.
- Ms. Klatt stated that her office was in the process of hiring new staff; once those individuals were trained, they will consider scheduling the ADA Compliance audit.
- Ms. Klatt stated that this concluded her update.
- Referring to the Withheld Taxes for Prizes audit, Chairman Whalen asked how the State of Ohio tracked tax revenue based on winnings. Deputy Director Bowers replied that the Ohio Lottery knew how much

was withheld and that this figure was reported in the CAFR. Deputy Director Bowers stated that he was uncertain of how the State of Ohio tracked winnings.

- Commissioner McAleer asked why the Withheld Taxes audit was chosen and asked if this audit was based on the Risk Assessment and whether the audit had begun?
- Ms. Klatt responded that the audit had not started and that they would begin the audit in the fourth quarter: March, 2019.

CHAIRMAN'S COMMENTS

- Chairman Whalen stated that Internal Audit's Annual Report for Fiscal Year 2018 had been finalized. Chairman Whalen stated that the document was comprehensive and included all activities that have taken place in Fiscal Year 2018. Chairman Whalen stated that if anyone present would like a copy of the Report to contact Deputy Director Wilson.
- Chairman Whalen thanked Deputy Director Wilson for all her hard work.
- Deputy Director Wilson stated that the document would be posted on Internal Audit's intranet page.
- Chairman Whalen asked whether there were any additional comments. There were none.
- Chairman Whalen directed the meeting to Jennifer Wilson, Deputy Director of Internal Audit.

DEPUTY DIRECTOR OFFICE OF INTERNAL AUDIT REPORT

- Deputy Director Wilson directed the Audit Committee's attention to the Dashboard and stated that the first pie chart located on the upper left-hand side indicated that there were currently three internal audits in fieldwork status. Deputy Director Wilson stated that the second pie chart included both internal and external audits. Deputy Director Wilson stated that there was one external audit (Help Desk) that OBM completed and was in the Reporting phase.
- Deputy Director Wilson stated that she closed four issues since the last Audit Committee meeting and thirty-seven issues remained open.
- Deputy Director Wilson directed the Audit Committee to the bar graph located on the lower left-hand side entitled "Total Issues Open/Closed in FY 2019 by Fiscal Year" and stated that currently there were three open audit issues from Fiscal Year 2015, three open audit issues from Fiscal Year 2016, and twenty-seven open audit issues from Fiscal Year 2017.
- Deputy Director Wilson stated that the Auditor of State (AOS) was currently in fieldwork status and was scheduled to complete their audit at the beginning of October 2018.
- Deputy Director Wilson stated that she should receive the AOS report shortly after.
- Deputy Director Wilson stated that the AOS would be on the agenda for December's Audit Committee meeting.
- Chairman Whalen asked Deputy Director Wilson to provide the Audit Committee a brief list of open audit issues prior to Fiscal Year 2017 and whether these issues had an active remediation plan.
- Deputy Director Wilson stated that the three issues from Fiscal Year 2015 were related to the Contract Compliance, Bank Reconciliation and Lottery Profits for Education Fund (LPEF) audits.
- Deputy Director Wilson stated that the three issues from Fiscal Year 2016 were related to the Inspector General's report (IG), Claims, and Fraud Monitoring audits. Deputy Director Wilson believed that remediating these audit issues were contingent on IT to create meaningful reports so that other

OHIO LOTTERY COMMISSION AUDIT COMMITTEE MINUTES

September 17, 2018

Page 4

departments would be able to effectively monitor for aspects of fraudulent activity.

- Chairman Whalen stated that, in Executive Session, there were discussions pertaining to revising the estimated implementation dates on some audit issues to June 2019. These dates were pushed out to accommodate the current priorities of IT and these older issues fell into that category. Chairman Whalen explained that even though they were pushed out, these issues would stay in the forefront for discussion and status.
- Chairman Whalen stated that he appreciated the continual work and wanted to recognize the progress being made of what he would consider as long-term remediation versus issues that were not responded to or that had continued delays without an action plan.
- Deputy Director Wilson stated that she agreed.
- Deputy Director Wilson moved on to the AAR Summary page and stated that, again, she was able to close four issues since June's Audit Committee meeting and that, based on today's meeting, she would be able to close a few more items.
- Deputy Director Wilson stated that no audit issues were added since the last Audit Committee meeting.
- Deputy Director Wilson stated that currently eight audit issues were pending and that there was a post audit meeting for the Contract Compliance and Vendor Management audit that was completed in June 2018. Deputy Director Wilson stated that she was not able to change the status to final because the auditor had not received management's responses to the recommendations.
- Deputy Director Wilson stated that management had been working on the responses and that the auditor had met with management several times. Deputy Director Wilson stated that the original expectation from management was to have responses by the end of August 2018.
- Deputy Director Wilson stated that currently the auditor had received five of the eight responses to the audit issues and that once the remaining responses were received, she would be able to change the status of the audit from draft to final.
- Commissioner McAleer asked when she anticipated receiving the remaining responses. Deputy Director Wilson referred the question to Maureen Hall, Interim Deputy Director, IT.
- Interim Deputy Director Hall replied that another meeting had been scheduled for this week and that staff from IT, Legal and Finance had plans to meet every other week until an agreement on the responses was achieved. Deputy Director Bowers agreed.
- Deputy Director Wilson referred back to the AAR summary and stated that the total number of open audits decreased from nineteen to seventeen and that the average issue age was 480 days. Deputy Director Wilson stated that if she removed the Contract Compliance audit (which was listed as the oldest issue) the average age would be 465 days.
- Deputy Director Wilson moved on to the Internal Quarterly Status Report for Fiscal Year 2019 and stated that this information aligned with the Dashboard as it related to the status of the audits.
- Deputy Director Wilson mentioned that she was pondering how to implement the recommendation from the Peer Review report that suggested that Internal Audit perform a *quarterly* risk assessment as opposed to the current *annual* risk assessment. Deputy Director stated that Mr. Owens, from Schneider Downs, provided her with some documentation that she could use as a guide.
- Chairman Whalen asked Deputy Director Wilson to recap for the Audit Committee the peer reviewer's recommendation.

OHIO LOTTERY COMMISSION AUDIT COMMITTEE MINUTES

September 17, 2018

Page 5

- Deputy Director Wilson responded that the rationale was to have the ability to address emerging risks in a timelier fashion; quarterly versus annually.
- Chairman Whalen stated that the suggestion from the peer reviewer appeared to be additional work and that he would like to meet with Deputy Director Wilson to discuss other options.
- Deputy Director Wilson asked Ms. Klatt whether her staff performed a quarterly risk assessment. Ms. Klatt replied that although the peer reviewer recommended that method, she had chosen not to implement the recommendation.
- Commissioner Mingo asked whether there was any consideration of performing the risk assessment every six months Deputy Director Wilson responded that that idea may be a good compromise.
- Chairman Whalen stated that in previous Audit Committee meetings there had been discussions on emerging risks, what to look for and how to apply those risks to the audit process. Chairman Whalen stated that they had a better understanding of what emerging risks were.
- Chairman Whalen stated that he preferred for Internal Audit to not change its current method from an annual risk assessment to a quarterly risk assessment. Chairman Whalen stated that the Internal Audit department already had a lot of tasks. Deputy Director Wilson agreed.
- Deputy Director Wilson stated that she was researching other Internal Audit shops to get their insight on how often they perform risk assessments.
- Commissioner McAleer asked whether the recommendation was explicitly for the OLC Internal Audit department to perform isolated quarterly risk assessments without the Deputy Directors or to collaborate with Deputy Directors on a quarterly basis. Deputy Director Wilson answered that this suggestion was to work with the Deputy Directors on a quarterly basis.
- Deputy Director Wilson stated that she obtained various information at senior staff meetings and from the Deputy Directors' bi-weekly reports.
- Chairman Whalen stated that for the purpose of best practice, Deputy Director Wilson should have some level of insight/communication with the Deputy Directors as it pertained to emerging risks. Chairman Whalen stated that Deputy Director Wilson sought this information by means of being present at senior staff meetings and reviewing the Deputy Directors' bi-weekly reports. Chairman Whalen suggested more informal one to one with Deputy Directors.
- Commissioner McAleer added that this would put additional stress on Deputy Directors as they already had a lot of work.
- Deputy Director Wilson also stated that Mr. Owens indicated that it did not appear that the Annual Audit Plan changed throughout the year, which suggested that Internal Audit did not perform frequent enough risk assessments.
- Deputy Director Wilson stated that Mr. Owens suggested that her Annual Audit Plan should change.
- Commissioner McAleer commented that if Deputy Director Wilson overheard a potential emerging risk he believed that she would change her audit plan. Deputy Director Wilson agreed.
- Commissioner McAleer stated that he considered a quarterly risk assessment review to be not necessary.
- Chairman Whalen agreed.
- Deputy Director Wilson stated that this concluded her report.
- Chairman Whalen asked whether there were any questions. There were none.

OPEN SESSION: INTERNAL AUDIT REPORT REVIEW

- Deputy Director Wilson stated that the first subject was the Contract Compliance Audit and that Charles LoPresti, Chief Legal Counsel; Greg Bowers, Deputy Director of Finance; and Gwen Penn, Contract Compliance Manager were present today. Deputy Director Wilson stated that they collaborated drafting the Contract Compliance policy which included a process/procedure and an evaluation form and stated that the documents were included in the Audit Committee materials.
- Deputy Director Wilson stated that she reviewed the documents and stated that she believed that the information provided met the expectations of the Audit Committee.
- Deputy Director Wilson stated that Chief Legal Counsel LoPresti indicated that there were additional corrections forthcoming. Deputy Director Wilson stated that the document would be considered final once it was distributed to all OLC employees with each employee's acknowledgement before closing.
- Deputy Director Wilson stated that although the word DRAFT is not indicated on the document she believed that the current documents were considered DRAFT.
- Chairman Whalen asked whether there were any comments.
- Deputy Director Bowers replied that he originally assumed that once Deputy Director Wilson received the policy that this issue would be closed; however, he agreed with Deputy Director Wilson as the policy should go through the formal process as far as policy approval and acknowledgment from OLC employees. Deputy Director Bowers stated that once this policy was approved then this issue should be closed.
- Deputy Director Bowers stated that he considered this to be a good foundation for the Contract Compliance program and that he believed this document was an excellent roadmap for all OLC employees to follow.
- Deputy Director Bowers acknowledged that Chief Legal Counsel LoPresti and Ms. Penn had worked very hard to accomplish this task.
- Deputy Director Bowers stated that the Contract Compliance program was vital to the Lottery, and as they identify ways to improve the program, they will implement the appropriate changes.
- Deputy Director Bowers asked Ms. Penn whether she had any additional comments. Ms. Penn responded, no.
- Commissioner McAleer asked who was responsible for filling out the evaluation forms and inquired if it would be the director of each department or contract managers? Deputy Director Bowers replied that it would be the contract manager.
- Commissioner Mingo asked if the responsibility of the contract manager was to ensure that the forms were completed, and that the information provided was implemented. Ms. Penn replied that it would be the Contract Compliance Manager's responsibility and that she would collaborate with the contract managers to ensure all information was accurate and complete.
- Commissioner Mingo asked whether there was any information on the form where staff could indicate if they had concerns, e.g., with the content or subject matter. Ms. Penn replied that they wanted to ensure that every contract manager was thoroughly informed of their specific contract and what they were evaluating. They should report back any issues whether it was a DAS contract or a Lottery contract. Ms. Penn stated that she believed that they have made significant progress in those areas. Commissioner McAleer asked whether there was a date when the policy would be implemented. Ms. Penn answered

OHIO LOTTERY COMMISSION AUDIT COMMITTEE MINUTES

September 17, 2018

Page 7

that the implementation date would start January, 2019, using the new evaluation form. Ms. Penn stated that this form was a fluid, breathing document that they would continue to expand, and as issues arise, they would continue to obtain assistance from the Internal Audit staff. Chairman Whalen wanted clarification that the policy would be implemented in the Second Quarter. Deputy Director Bowers replied, yes.

- Chairman Whalen asked whether they felt good about their progress. Chairman Whalen stated that it appeared that, collectively, they have decided what information was needed to convey to the contract managers and vendors and asked whether we would be actively using this form in January, 2019. Deputy Director Bowers responded that he felt good about the progress.
- Chairman Whalen asked Deputy Director Wilson whether she received the answers that she was seeking regarding final steps. Deputy Director Wilson replied, yes.
- Deputy Director Wilson moved on to the Bank Reconciliation audit and stated that these issues pertained to the new financial system software. Deputy Director Bowers' latest status update indicated that a bid was awarded and that they planned on implementing the software in the Second Quarter.
- Chairman Whalen asked the name of the software. Deputy Director Bowers replied, Great Plains. Chairman Whalen asked who would be implementing the software. Deputy Director Bowers responded Mary Tedeschi-Vittardi, Financial Analyst Supervisor.
- Deputy Director Wilson stated that the audit issue primarily pertained to automation and that the expectation was that the new software would perform this task. Deputy Director Bowers agreed and that there was a Bank Reconciliation module that would achieve this task.
- Chairman Whalen asked whether the software was Dynamics from Microsoft. Deputy Director Bowers replied, yes.
- Deputy Director Bowers stated that they were in the process of finalizing the contract and once Ms. Tedeschi-Vittardi completed the CAFR, they could implement the software, which would be some time after October.
- Chairman Whalen acknowledged Deputy Director Bowers for the excellent progress he has made to acquire the software. Executive Director Berg pointed out that there would now be a year or two devoted to training staff on the new software. Chairman Whalen agreed.
- Deputy Director Wilson moved on to the Lottery Profits Education Fund (LPEF) audit and stated that this was an audit issue that IT was involved with, as the issue pertained to developing a report. Deputy Director Wilson stated that due to the Photon installation project, the LPEF reports had been deferred. Deputy Director Wilson stated that management requested that she revise the date to May 31, 2019.
- Chairman Whalen asked whether the Audit Committee had any questions on the subject. There were none.
- Deputy Director Wilson moved on to the AOS audit and stated that she believed this issue was closable as GASB 68 was implemented. Deputy Director Wilson stated that Ms. Tedeschi-Vittardi consulted with an accounting firm regarding the issue with pensions. Deputy Director Wilson stated that Deputy Director Bowers noted that the entries had been completed and posted. Deputy Director Bowers pointed out that Ms. Tedeschi-Vittardi worked with the accounting firm back in August. Deputy Director Wilson stated that she was waiting for the AOS confirmation that the issue was resolved.

OHIO LOTTERY COMMISSION AUDIT COMMITTEE MINUTES

September 17, 2018

Page 8

- Deputy Director Wilson moved on to the Inspector General's (IG) audit and stated that, again, this issue involved IT creating an online audit validation report and that the completion date had been revised to May 31, 2019. Interim Deputy Director Hall clarified that the report had been created; however, the report required some modifications.
- Executive Director Berg pointed out that when these reports are received, it is important that the information provided is correct. Executive Director Berg stated that with the transitioning of Jack O'Donnell, Deputy Director of Security, who was retiring, one had to stay on top of ensuring the reports were accurate.
- Deputy Director Wilson agreed and added that regardless of the report being built, they still had to make sure it was part of the process. Chairman Whalen asked the risk rating of this audit. Deputy Director Wilson replied that the issue risk was medium.
- Deputy Director Wilson moved on to the Fraud Monitoring - Cross Cashing audit and stated that this issue involved creating a fraud monitoring report. Deputy Director Wilson stated that Interim Deputy Director Hall indicated the report had been designed; however, Deputy Director O'Donnell stated that he had to test the report to ensure that information his department needed was on the report. Deputy Director Wilson stated that Deputy Director O'Donnell provided her a revised date of October 31, 2018.
- Deputy Director Wilson moved on to the Claims Expired Ticket Review audit and stated that the information security team planned to meet with the application development team to further develop the Information Security System. Interim Deputy Director Hall responded that a new application was currently being built. The project team met approximately six weeks ago and it was scheduled to be completed by the end of the month.
- Deputy Director Wilson stated that she included the rest of the open audit issues in the sleeve of the Audit Committee members' binders in case there was time left to discuss them. Deputy Director Wilson stated that she did not invite Deputy Director Popadiuk to this Audit Committee Meeting because it was rare for the Committee to be able to get through all of the open issues at one meeting.
- Deputy Director Wilson spoke on the Performance Evaluation Compliance audit and stated that she followed up to see how the OLC was doing as far as complying with the DAS rule that agencies must complete performance evaluations within a particular cycle. Deputy Director Wilson stated that she asked Deputy Director Popadiuk to email her the report. Deputy Director Wilson stated that currently the OLC is at a 72% completion rate. Deputy Director Wilson stated that 264 performance evaluations have been completed out of 368.
- Chairman Whalen asked whether there was a particular segment that was completing them. Deputy Director Wilson replied that there was not a specific segment.
- Chairman Whalen asked whether the performance evaluations were on cycle dates. Deputy Director Wilson replied, yes. Deputy Director Wilson stated that the Lottery had two cycles: January and April. Deputy Director Wilson stated that this was her status update after reviewing the report, not that of the Deputy Director of HR. Deputy Director Wilson stated that she was unsure what the completion rate was during the audit and she sensed that the completion rate had increased.
- Chairman Whalen asked Executive Director Berg whether this completion rate was strange or was this common. Executive Director Berg asked whether he was referring to the completion rate. Chairman Whalen replied, yes. Executive Director Berg stated that he thought the percentage sounded good.

OHIO LOTTERY COMMISSION AUDIT COMMITTEE MINUTES

September 17, 2018

Page 9

- Chairman Whalen asked whether it was acceptable that employees go without a performance review. Executive Director Berg replied that he did not feel that this was acceptable. Executive Director Berg noted that this had been the history of the Lottery. Executive Director Berg stated that he did not know the answer, and from his understanding, when it came to sales representatives and union employees, their compliance rate was higher. Deputy Director Wilson agreed.
- Chairman Whalen stated that it would be challenging to track those employees who were not performing as well as other employees especially as it related to at-will employment. Chairman Whalen added that the Lottery did have a different culture. Executive Director Berg stated that they would have an update for the Audit Committee at December's meeting.
- Commissioner Mingo asked whether the performance evaluations related to merit increases. Executive Director Berg replied that this was an issue as there was not a direct connection. Executive Director Berg added that obviously no one wanted to receive an unsatisfactory evaluation, but there was no direct connection pertaining to merit increases.
- Commissioner Mingo asked whether the two topics could occur independently of one another. Commissioner Mingo explained that the performance evaluation and the merit increase do not have to be tracked concurrently. Executive Director Berg stated that there were no merit increases other than the cost of living increase. Executive Director Berg added that this was the unfortunate part about the system; one could work really hard and there still may not be additional merit.
- Executive Director Berg added that the bottom line, and the most severe aspect, was when an employee was underperforming and there was no documentation. There should be documentation as this was critical, especially in a union environment. Executive Director Berg stated that one should have that track record.
- Deputy Director Wilson stated that this subject would be added to December's meeting.
- Deputy Director Wilson moved on to the E-Performance policy which was part of the Performance Evaluation audit. Deputy Director Wilson stated that there had been some recent changes at the Department of Administrative Services (DAS) and noted that Deputy Director Popadiuk was in the process of including the changes in OLC policy and distributing to the employees. Deputy Director Wilson added that the issue was rated low-risk.
- Deputy Director Wilson noted that the last couple of audit issues were "owned" by Connie Miller, Deputy Director of Operations. Deputy Director Wilson stated that again she did not invite Deputy Director Miller as she was unsure of time constraints of the Audit Committee meeting.
- Deputy Director Wilson stated that the audit issues were related to the Game Show audit, and noted that the recommendations were to move the Cash Explosion drawings back to Central from the Perkins Warehouse. Deputy Director Wilson pointed out that they were working on this issue and stated that they were still in the process of making changes such as relocating the Help Desk in order to move the draw to the Help Desk area. Interim Deputy Director Hall added that the Help Desk personnel was scheduled to move in October, 2018.
- Deputy Director Wilson stated that she and Jane Parker, Auditor, received the game show's updated procedures as recommended and that this issue was closable.
- Deputy Director Wilson stated that this concluded her update.
- Chairman Whalen asked whether there were any new business agenda items.

OHIO LOTTERY COMMISSION AUDIT COMMITTEE MINUTES

September 17, 2018

Page 10

- Executive Director Berg highlighted that there were a lot of new initiatives going on at the Lottery. Executive Director Berg stated that, from the Finance perspective, they were concluding the year-end CAFR, installing the new financial software system, reviewing the Lottery's budget, contract renewals, and dealing with PNC Bank ending their bank cashing relationship with the Lottery. Executive Director Berg stated that there were several solutions and each came with challenges. Executive Director Berg noted that for IT, they were in the process of the Photon rollout, and added that there would be problems based on the size of the project.
- Executive Director Berg stated that with the Photon, tickets could be purchased with a credit card, debit card, cash and gift cards. Executive Director Berg stated that on those matters alone, he anticipated issues from the Finance Department. Executive Director Berg stated that Sportsbetting was another initiative that they could be involved in and that they were proactively communicating with the Legislature.
- Executive Director Berg stated that an administration transition was also approaching, which meant new people would be placed in different positions. In addition, the NASPL tradeshow was scheduled for the upcoming week so the Lottery had a lot going on.
- Chairman Whalen stated that this was one of the first Audit Committee meetings that ended with updates or progress on almost every audit issue. Chairman Whalen recommended to senior staff that if something arose where they were not able to make the deadline date, to notify Deputy Director Wilson. Chairman Whalen stated that the Audit Committee was not against extending dates that need to be changed, but when there was an occurrence of a multitude of issues, with no active response to resolving the problem, then the question becomes: Was there any priority to addressing these issues?
- Chairman Whalen stated that he believed that we have made a 180-degree change compared to previous Audit Committee meetings based upon the effort that has been put forth.
- Chairman Whalen encouraged Senior Staff to continue making those efforts.

ADJOURNMENT

- Chairman Whalen called for adjournment of the meeting at 11:44 a.m.

OHIO LOTTERY COMMISSION AUDIT COMMITTEE MINUTES

September 17, 2018

Page 11

Prepared by:

Carla Reeves 12/17/2018
Carla Reeves, OLC IA Administrative Professional

Approved by:


Sean Whalen, OLC Audit Committee Chairman