

INTERNAL AUDIT SERVICES



INTERNAL AUDIT REPORT AUGUST 17, 2023

Information Items



FY2023 Annual Internal Audit Plan Status

Budget Status					
	Approved	Expended	% of Approved - Expended	Balance	% of Approved - Balance
Hours	2,228.00	1,861.10	84%	366.90	16%
Fees	\$ 300,000.00	\$ 174,086.83	58%	\$ 125,913.17	42%

FY 2023 Annual Internal Audit Plan Status

Schedule

Overall Status: Green Percentage Complete ▲ 60%

FY 2023 Annual Internal Audit Plan Status

23-006	CBOD Licensing - (Consulting/Advisory)	0%	Not Started
23-002	Key Vendor SOC User Control Considerations (UCCs)	90%	In-Progress
23-003	Ticket Warehouse Operations and Ticket Destruction	0%	Not Started
23-004	Business Continuity Plan	100%	Completed
23-005	Jackpot Estimation System	90%	Reporting
23-007	Claims and Prize Management	0%	Not Started
23-001	Physical Security - New Office Operations	100%	Completed
23-008	Gaming System Changes	0%	Not Started

Approved Audits and Activities

General Procedures - No Report	Information System User Access Monitoring	80%	In-Progress
General Procedures - No Report	Follow-Up On Prior Audit Findings	60%	In-Progress
General Procedures - No Report	Monitor Ethics Line	80%	In-Progress
General Procedures - No Report	External Audit / Review Assistance	100%	Completed
FY 2023 Annual Internal Audit Plan	Update Risk Assessment & Develop Audit Plan	10%	In-Progress
FY 202 Annual Internal Audit Report	Annual Audit Report	10%	In-Progress
General Procedures - No Report	Audit Communications	80%	In-Progress
21-008	Charitable Bingo Operations Division Ledger Account Reconciliations - Newly Approved Addition to FY 2021 Annual Internal Audit Plan	99%	In-Progress



Internal Audit Activities

Internal Audit Activities Completed This period:

- Continued Key Vendor SOC User Control Considerations (UCC) audit.
- Completed Jackpot Estimation System audit. – No findings. Effective Internal Controls with Best Practice Processes.
- Began risk assessment to prepare the FY2024 Annual Internal Audit Plan.

Internal Audit Activities Anticipated Next Period:

- Finalize Key Vendor SOC User Control Considerations (UCC) audit.
- Complete quarterly user access testing.
- Complete annual risk assessment and prepare FY2024 Annual Internal Audit Plan.
- Prepare FY2023 Annual Internal Audit Report.