



# INTERNAL AUDIT SERVICES



## INTERNAL AUDIT REPORT FEBRUARY 6, 2025

Information Items



# Internal Audit Activities

## Internal Audit Activities Completed This period:

- Completed Advisory Engagement of CBOD Licensing Processes
- Commenced Advertising Program Audit

## Internal Audit Activities Anticipated Next Period:

- Complete Advertising Program Audit
- Commence Claims and Prize Management Audit



# Charitable Bingo Operations Division - Licensing Advisory Engagement Summary

Advisory Engagement Title	Overall Internal Control Environment	Number of Recommendations
25-001 CBOD Licensing Processes	Generally Effective	0

## Recommendations Made:

- No gaps in controls were noted.

## Opportunities for Improvement

- Update the CBOD operational procedures to remove duplicate process descriptions and include other department's processes by reference.
- Complete the Processing a Request for Administrative Hold procedure document

## Advisory Focus Area:

- Staffing Structure
- Compliance with Regulatory Requirements
- New Licenses
- Renewals
- Fees
- Training
- Document Retention
- Automation and the Bingo Operating Service System (BOSS)

## Other Notable Observations

- ✓ Significant Improvement in Key Measures from 2022 to 2024.  
Achieved by addressing obstacles through organizational changes and improved communications.
  - # Licenses Issues
  - # Applications Processed
  - Average Bingo License Processing Time (New and Renewal)



# FY2025 Annual Internal Audit Budget Status

<b>Budget Status</b>					
	Approved	Expended	% of Approved - Expended	Balance	% of Approved - Balance
Hours	2,070.00	482.20	23%	1,587.80	77%
Fees	\$ 300,000.00	\$ 63,186.57	21%	\$ 236,813.43	79%



# FY2025 Annual Internal Audit Plan Status

<b>FY 2025 Annual Internal Audit Plan Status</b>			
25-001	CBOD Licensing - (Consulting/Advisory)	100%	Completed
25-002	Claims and Prize Management	5%	Planning
25-003	Advertising	10%	In-Progress
25-004	Information Technology Software System Lifecycle Management	0%	Not Started
25-005	Budget	0%	Not Started
25-006	Rule Making	0%	Not Started
25-007	Tax Collections and Annuity Payments	0%	Not Started
25-008	Data Protection	0%	Not Started
25-009	Drawings Studio	0%	Not Started
25-010	Enforcement Operations	0%	Not Started
<b>Required Audit Activities</b>			
General Procedures - No Report	Information System User Access Monitoring	25%	On-Going
General Procedures - No Report	Follow-Up On Prior Audit Findings	0%	Not Started
General Procedures - No Report	Monitor Ethics Line	0%	Not Started
General Procedures - No Report	External Audit / Review Assistance	0%	Not Started
FY 2023 Annual Internal Audit Plan	Update Risk Assessment & Develop Audit Plan	0%	Not Started
FY 202 Annual Internal Audit Report	Annual Audit Report	0%	Not Started
General Procedures - No Report	Audit Communications	25%	Not Started