

INTERNAL AUDIT SERVICES



INTERNAL AUDIT REPORT APRIL 29, 2025

Information Items



Internal Audit Activities

Internal Audit Activities Completed This period:

- Completed Advertising Program Audit
- Completed Claims and Prize Management Audit
- Commenced Budget Audit
- Completed Quarterly Network Access Review

Internal Audit Activities Anticipated Next Period:

- Continue Budget Audit
- Begin Lottery Operator RFP Audit
- Commence IT Software System Lifecycle Management Audit



FY2025 Annual Internal Audit Budget Status

Internal Audit Budget Status as of March 31, 2025

<i>Budget Status</i>					
	Approved	Expended	% of Approved - Expended	Balance	% of Approved - Balance
Hours	2,070.00	935.30	45%	1,134.70	55%
Fees	\$ 300,000.00	\$ 93,754.01	31%	\$ 206,245.99	69%



FY2025 Annual Internal Audit Plan Status

FY2025 Annual Internal Audit Plan Status			
Schedule			
Overall Status:	Green	Percentage Complete	28%
FY 2025 Annual Internal Audit Plan Status			
25-001	CBOD Licensing - (Consulting/Advisory)	100%	Completed
25-002	Claims and Prize Management	90%	Reporting
25-003	Advertising	100%	Completed
25-004	Information Technology Software System Lifecycle Management	0%	Not Started
25-005	Budget	40%	In-Progress
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
Required Audit Activities			
General Procedures - No Report	Information System User Access Monitoring	60%	On-Going
General Procedures - No Report	Follow-Up On Prior Audit Findings	10%	Not Started
General Procedures - No Report	Monitor Ethics Line	10%	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	5%	Not Started
FY 202 Annual Internal Audit Report	Annual Audit Report	0%	Not Started
General Procedures - No Report	Audit Communications	60%	Not Started

FY 2025 Internal Audit Plan Status as of March 31, 2025