



McCONNELL & JONES LLP  
CERTIFIED PUBLIC ACCOUNTANTS

# INTERNAL AUDIT SERVICES



## AUDIT REPORTS

### APRIL 14, 2016

## ACTION ITEM



## Audit Reports

The following audit reports will be presented for your consideration.  
Internal Audit requests approval of the reports.

1. Procurement-To-Payment Business Process
2. Performance Measures



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# **INTERNAL AUDIT SERVICES**



## **STATUS REPORT TO THE COMMISSIONERS**

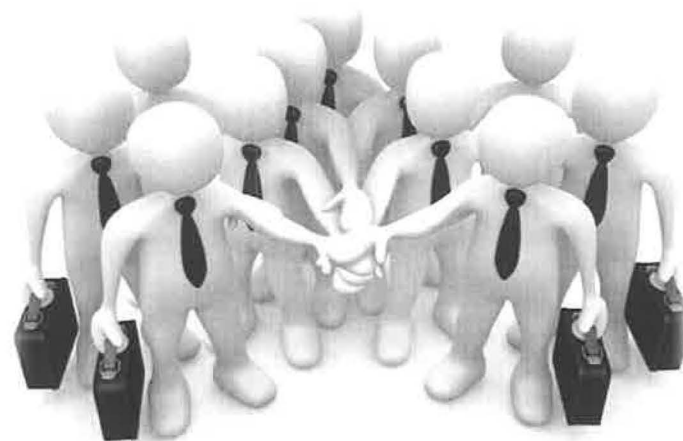
**APRIL 14, 2016**

**INFORMATION ITEM – NO ACTION REQUIRED**



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- Internal Audit Activities This Period
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## Internal Audit Activities This Period

Internal Audit Services' activities during this period (December 1, 2015 through January 22, 2016) include:

- Charitable Bingo ledger account reconciliation project
- Completed the Procure-to-Pay Audit and Issued Draft Report
- Completed Entity-Wide Performance Measure Audit
- Continued Jackpot Estimations Audit
- Continued Lottery Drawings Audit
- Began entity-wide risk assessment



## FY2016 Internal Audit Plan Status

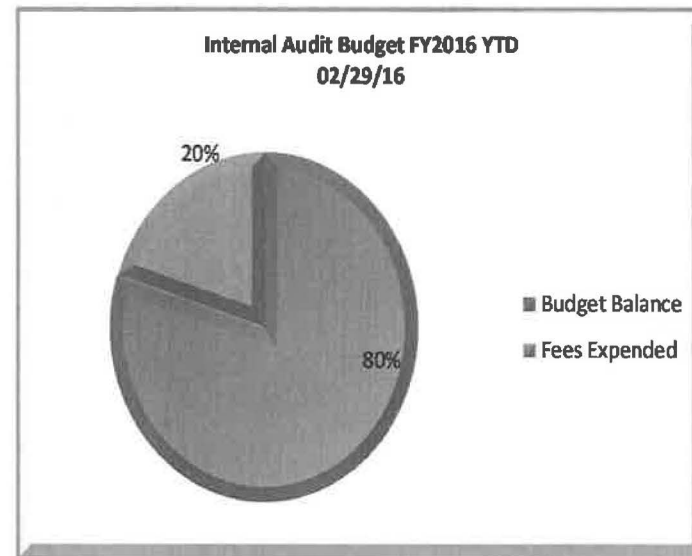
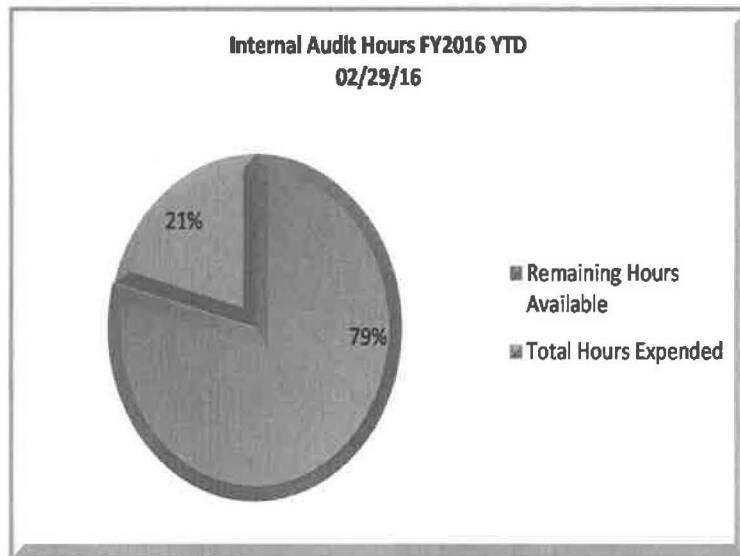
Activity #	Audit	Planning	Fieldwork	Draft Report	Mgmt Comments	Final Report	Issued
1	Procure – To – Pay Cycle						
2	Jackpot Estimations						
3	Drawing Process						
4	Entity-Wide Performance Measure						
5	Retailer Management						
6	Bingo Restructure and BOSS Implementation Follow-Up						
7	Human Resources Life Cycle						
8	Follow-Up On Prior Audit Findings						
9	Management of Fraud/Complaint Hotlines Lines						
10	External Audit / Review Assistance						
11	Update Risk Assessment & Develop 2016 Audit Plan						
12	Annual Audit Report						

Legend: Not Started In-Progress Completed



## 2016 Internal Audit Budget as of December 31, 2015

MJ is cognizant of the importance of managing the approved hours and budget. As such we are diligent about staying within the estimated hours per audit and activity. There may be instances where audits/activities are over or under estimated hours and we will adjust the audit plan budget accordingly to stay within the total approved budget.



The audit hours expended are in-line with the budgeted fees. The expended hours and fees are on target with the approved internal audit plan.



## Anticipated Activities Next Period

- **Begin:**
  - Human Resources Business Process Audit
- **Continue:**
  - CBOD Ledger Reconciliation Reviews
  - Entity-Wide Risk Assessment
  - Monitoring of Complaint Lines
- **Finalize:**
  - Issue Procure-to-Pay Audit Report
  - Issue Entity-Wide Performance Measures Audit Report
  - Jackpot Estimations Audit
  - Lottery Drawings Audit







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