

**STATE OF NEW HAMPSHIRE
LOTTERY COMMISSION**

**MANAGEMENT LETTER
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**



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To The Fiscal Committee Of The General Court:

We have audited the financial statements of the New Hampshire Lottery Commission (Lottery) as of and for the fiscal year ended June 30, 2019 and have issued our report thereon dated December 18, 2019.

This management letter, a byproduct of the audit of the New Hampshire Lottery Commission for the fiscal year ended June 30, 2019, contains our auditor's report on internal control over financial reporting and on compliance and other matters and related audit findings. The appendix to this letter, on page 16, provides a summary of the status of observations presented in the fiscal year 2018 and fiscal year 2017 Lottery Commission management letters.

The Lottery is again submitting its comprehensive annual financial report (CAFR) to the Government Finance Officers Association (GFOA) for consideration for the GFOA's Certificate of Achievement for Excellence in Financial Reporting. A certificate of achievement is a prestigious national award for CAFRs that are prepared in accordance with program standards. The program standards are intended to promote easily readable and understandable financial reports that demonstrate financial accountability and comparability. The Lottery received GFOA certification for its 2018 CAFR, and it is believed that the 2019 CAFR also conforms to the certificate of achievement program requirements. A copy of the Lottery's 2019 CAFR can be obtained from the New Hampshire Lottery Commission, 14 Integra Drive, Concord, NH 03301. The Lottery CAFR can also be accessed online at:

http://www.gencourt.state.nh.us/LBA/AuditReports/FinancialReports/pdf/Lottery_2019_CAFR.pdf

Office of Legislative Budget Assistant

Office Of Legislative Budget Assistant

December 18, 2019

**STATE OF NEW HAMPSHIRE
LOTTERY COMMISSION
2019 MANAGEMENT LETTER**

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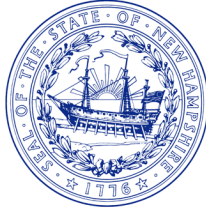
* Comment suggests legislative action may be required.

This report can be accessed in its entirety on-line at:

<http://www.gencourt.state.nh.us/LBA/AuditReports/FinancialReports.aspx>

Abbreviations

| | |
|------|---|
| BOS | Back Office System – games processing system |
| CUEC | Complementary User Entity Controls – essential part of SOC audit report of controls required to be implemented by user entity (entity that utilizes a service organization) |
| G&C | Governor and Council |
| ICS | Internal Control System – redundant games processing system |
| SOC | Service Organization Control audit report |



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Independent Auditor's Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With *Government Auditing Standards*

To The Fiscal Committee Of The General Court:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the New Hampshire Lottery Commission (Lottery) which comprise the Statement of Net Position as of June 30, 2019 and the related Statements of Revenues, Expenses, and Changes in Net Position and Cash Flows for the fiscal year then ended, and the related notes to the financial statements, which collectively comprise the Lottery's basic financial statements, and have issued our report thereon dated December 18, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Lottery's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Lottery's internal control. Accordingly, we do not express an opinion on the effectiveness of the Lottery's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control that we consider to be significant deficiencies. We consider the deficiencies described in Observations No. 1 through No. 3 and the information technology observations listed on page 11 to be significant deficiencies.

Compliance And Other Matters

As part of obtaining reasonable assurance about whether the Lottery's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, rules, regulations, and contracts, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in Observations No. 4 and No. 5.

Lottery Commission's Responses To Findings

The Lottery's responses to the findings identified in our audit are included with each reported finding. The Lottery's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose Of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Lottery's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Lottery's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Office of Legislative Budget Assistant

Office Of Legislative Budget Assistant

December 18, 2019

Internal Control Comments
Significant Deficiencies

Observation No. 1: Expand Scope Of Service Auditor’s Report And Enhance Design Of Complementary User Entity Controls

Observation:

The scope of the current service auditor’s report on controls in place for iLottery wagering activities does not currently require the service auditor’s report be expanded in subsequent years to include a test of the operating effectiveness of controls performed at the service organization. Additionally, Lottery has not suitably designed and effectively implemented all required complementary user entity controls outlined in the service organization control (SOC) report.

Management is responsible for establishing and maintaining a system of internal control for both internal and contracted operations. When management intends to rely on a service organization’s internal controls, its responsibilities extend to understanding the design and operating effectiveness of those controls. This understanding is often accomplished by obtaining and reviewing SOC report and ensuring that listed complementary user entity controls are in place.

The iLottery platform launched in September 2018 and offers electronic scratch (E-Instants) and electronic Draw Based Game (DBG) tickets. iLottery net revenue totaled approximately \$4.5 million in fiscal year 2019. The iLottery platform vendor provided a SOC report on the suitability of the design of controls for the processing of user entity transactions to achieve the control objectives as of April 1, 2019. This type of SOC report, generally referred to as a SOC 1 Type 1, reports on the fairness of the presentation of management’s description of the service organization’s system and the suitability of the designed controls to achieve the related control objectives as of a certain date and is typically provided in the first year of services. In subsequent years, it is customary to obtain a SOC report that also covers the operating effectiveness of the controls over a period of time known as a SOC 1 Type 2. This report is essential to managing risk and ensuring controls are in place and functioning as designed.

The SOC report as of April 1, 2019 lists six complementary user entity controls (CUECs) that Lottery should have in place to provide assurance that the control objectives are met. The following two CUECs were not suitably designed and implemented by Lottery during fiscal year 2019.

| Related Control Objective | CUEC Description | Issue |
|--|--|---|
| System Development and Maintenance and iLottery net revenue management | Only authorized client representatives have the authority to conduct business with iLottery platform vendor. | Lottery did not have an authorized listing of employees approved to conduct business with the iLottery platform vendor. |

| Related Control Objective | CUEC Description | Issue |
|-----------------------------|---|---|
| Information System Security | Information regarding authorized client users, including updates and changes, is provided accurately and on a timely basis (to iLottery platform and software application vendors) for the purposes of providing logical access to application systems. | Lottery did not have documented evidence that the list of authorized users had been reviewed to determine that access for all listed users was appropriate. |

Recommendation:

Lottery should request its gaming system service provider require the iLottery platform vendor provide a SOC 1 Type 2 report annually and submit it to Lottery for review.

Lottery should implement policies and procedures to review and assess risks associated with outsourced services, including ensuring that any relevant CUECs identified by a third party are in place and operating effectively.

Auditee Response:

We concur.

As noted in the audit report a SOC 1 Type 1 report was appropriate for the first year of operations, however, the Lottery Commission will require a SOC 1, Type 2 report on a going forward basis. The Lottery Commission’s security department currently reviews and approves permissions to access the iLottery systems, however, the Lottery Commission will supplement these controls with a formal list of users that will be reviewed on a regular basis.

Observation No. 2: Contract Amendments Should Be Submitted To Governor And Council For Approval

Observation:

During fiscal year 2019, modifications made to contract terms for gaming services relating to iLottery vendor fees were not submitted to Governor and Council (G&C) for approval as required by the original contract, and standard State policy.

Lottery contracts with its gaming vendor to provide a gaming system connected to a communications network that securely inventories, sells, validates, accounts for, and reports all lottery transactions conducted through its retailers. The current gaming system has been the backbone of lottery operations since 2009.

During the February 7, 2018 meeting, G&C authorized to extend Lottery’s current service contract with their gaming vendor for an additional 5 years, from June 30, 2020 to June 30, 2025. In addition

to the contract extension, Lottery chose to exercise an option in the contract and pursue selling lottery tickets online via the iLottery platform. The related terms and conditions were added to the contract as Schedule B.

Schedule B originally required the vendor to be paid a net win fee (defined as sales minus prizes) of thirty-five (35%) percent for non-traditional (referred to as E-Instant) games and fifteen (15%) percent of gross draw game sales for traditional games throughout the term of the existing contract and any extensions. Subsequent to G&C approval, Lottery negotiated a reduced vendor fee of 28.6% of net win for E-Instants. The vendor fee for traditional draw-based games remained unchanged.

Although the reduced vendor fees appear to be mutually agreed upon between the gaming vendor and Lottery, the modification was not formally documented as an amendment to the existing contract, and was not submitted to Governor and Council for review and approval, in accordance with the State's Manual of Procedures (MOP), Chapter 150 Governor and Executive Council Actions, Section V.B.1 Applicability of G&C Approval Thresholds.

The renegotiated rate reduced fiscal year 2019 iLottery vendor fees by \$288,830.

Recommendation:

Lottery should implement adequate review and approval controls to ensure all contract amendments are executed in accordance with contract terms, and further ensure that all amendments are submitted to Governor and Council for approval, as required by MOP Chapter 150 Section V.B.1.

Auditee Response:

We concur.

The Lottery Commission had been operating under the assumption that an approval from the Governor and Council represented an authorization that it could not exceed. When the Lottery negotiated the rate down after G&C approval, it was with the belief that it was acting within the scope of the approved authority. In the future, the Lottery Commission will confer with the Attorney General's Office for such contracting questions.

Observation No. 3: Interest Calculation For Lottery Funds On Deposit With State Treasury Should Be Supported

Observation:

Lottery does not receive adequate support from the State Treasury to determine the amount received as interest on deposited funds is complete and accurate. As a result, interest due from Treasury in the amount of \$157,000 recorded by Lottery at June 30, 2019 was a conservative

estimate based on amounts historically received, rather than an amount correlating to Lottery's average amount on deposit.

RSA 284:21-j states, "I. The state treasurer shall credit all moneys received from the lottery commission..., and interest received on such moneys, to a special fund [Lottery Fund]...". During fiscal year 2019, the State Treasury initially sent Lottery over \$1 million as payment of interest due for fiscal years 2017 and 2018. The only support provided was an email from Treasury detailing the amount to be transferred. Upon further inquiry by Lottery, the State Treasury reversed the initial amount and recorded approximately \$400,000 in earned interest.

Recommendation:

The Lottery should request the State Treasury to provide supporting documentation for the annual calculation of net interest income allocated to the Lottery Fund to ensure the accuracy of the amount received.

Auditee Response:

We concur.

The Lottery Commission will work with Treasury and request supporting documentation for the annual calculation of net interest income allocated to our agency.

State Treasury Response:

Treasury concurs. Treasury will provide the annual calculation to all State agencies receiving an allocation of interest.

Compliance Comments
State Compliance

Observation No. 4: Review Authority For iLottery Incentive Payments

Observation:

The Lottery's current practice of making iLottery incentive payments to physical retailers based on a percentage of iLottery deposits or net gaming revenue does not appear to have clear authority.

During fiscal year 2019, Lottery paid approximately \$440,000 in incentive payments as an inducement to its physical retail locations to continue selling traditional instant scratch tickets and draw-based game tickets. The incentive payments were calculated based on 5.5% of total iLottery deposits made by players to their online accounts on the iLottery platform. Subsequent to fiscal year 2019, in August of 2019, the Commission voted to change the policy to compute the incentive payments based on 4.5% of net gaming revenue.

Lottery reported that statutory authority for the iLottery incentive payments falls under RSA 284:21-s which states, "the lottery commission is authorized to pay cash incentives, at a rate established by the commission but not to exceed \$75,000 for a winning ticket, as an inducement to employees and agents authorized to sell tickets pursuant to RSA 284:21-h, II(d)."

While Lottery's practice of paying out iLottery incentive payments calculated as a percentage of iLottery deposits appears consistent with its internal Retailer Incentive Policy for iLottery Sales adopted by the Lottery Commission, it is unclear if the policy itself complies with RSA 284:21-s, which has historically been interpreted to provide for incentive payments to retailers based on actual winning tickets.

Recommendation:

Lottery should seek clarification from legal counsel to determine if the current Retailer Incentive Policy for iLottery Sales is compliant with RSA 284:21-s. If it is not deemed to be compliant, Lottery should change its policy to comply with the statute or seek to have the statute amended.

Auditee Response:

We concur in part.

The Lottery Commission will seek a legal opinion on the propriety of the iLottery incentive payment program but does not concur with the auditor's statement that "it is unclear if the policy...complies with RSA 284:21-s." The Lottery Commission strongly believes that this program is permitted under the plain language of the statute. RSA 284:21-s provides broad authority to pay cash incentives at a rate to be established by the Lottery Commission as "an inducement to employees and agents" to sell tickets. The iLottery incentive program meets that definition. The statutory reference to payment of a commission on "a winning ticket" refers solely to the limits of the commission's spending authority and does not require that any incentive

program be limited to payments for winning tickets. The payment of incentives to a retailer based on a percentage of sales is clearly authorized under this statute.

Observation No. 5: Seek Clarification Of Statute Requiring Percentage Of Breakage To Be Paid To State Treasury

Observation:

The Commission did not forward approximately \$31,000 in racing and charitable gaming breakage revenues attributable to fiscal year 2019 to the State Treasury, for the use of the state as required by RSA 284:22, IV.

Breakage is the rounding down of a winning bet in order to present a simple payout, eliminating the need to return pennies to winning bettors. RSA 284:22, IV, defines breakage and specifies that $\frac{1}{2}$ of the breakage shall be retained by the licensee, $\frac{1}{4}$ paid to the State Treasury for the use of the State, and $\frac{1}{4}$ shall be paid to the Lottery Commission.

Subsequent to auditor inquiry, it was determined that neither the Lottery nor the State Treasury were aware of the requirements of RSA 284:22, IV, and the full $\frac{1}{2}$ of breakage revenue not retained by the licensee has historically been collected and retained by the Lottery.

Additionally, while RSA 284:22, IV, specifies $\frac{1}{4}$ breakage be deposited with the State Treasury for the use of the State, it is not clear whether this statute aligns with the mandates of the State constitution and RSA 284:21-j, which prescribe the following:

- **State Constitution, Part 2, Article 6-b: [Use of Lottery Revenues Restricted to Educational Purposes.]** “All moneys received from a state-run lottery and all the interest received on such moneys shall, after deducting the necessary costs of administration, be appropriated and used exclusively for the school districts of the state. Such moneys shall be used exclusively for the purpose of state aid to education and shall not be transferred or diverted to any other purpose.”
- **RSA 284:21-j, I:** “The state treasurer shall credit all moneys received from the lottery commission under RSA 284 [Horse and Dog Racing], RSA 287-D [Games of Chance], and RSA 287-E [Bingo and Lucky 7], and interest received on such moneys, to a special fund from which the treasurer shall pay all expenses of the commission incident to the administration of this subdivision and all administration and enforcement expenses of racing and charitable gaming... Any balance left in such fund after such expenses are paid shall be deposited in the education trust fund established under RSA 198:39.”

Recommendation:

Lottery should review with legal counsel whether depositing $\frac{1}{4}$ of breakage revenue with the State Treasury, for the use of the State, is in compliance with Part 2, Article 6-b, of the State Constitution and RSA 284:21-j. If upon review, Lottery determines that a conflict exists, Lottery should request an appropriate statutory revision. If no conflict exists, Lottery should comply with RSA 284:22, IV.

Auditee Response:

We concur.

The Lottery Commission will seek a legal opinion on the above referenced statute.

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**Review Of Lottery Information Technology General Controls Over ICS And
Complementary User Entity Controls Within Gaming System Service Provider’s Service
Organization Control (SOC) Report**

As part of our financial audit of the Lottery Commission for fiscal year 2019, we retained the services of a specialist to perform an assessment of the design and implementation of internal controls supporting the information technology environment at Lottery specific to the Internal Control System (ICS) application, as well as an assessment of the design and implementation of the complementary user entity controls (CUECs) prescribed within the SOC 1 Type 2 report of Lottery’s gaming system service provider.

The following comments result from the work of the information technology specialist engaged to perform the review of the Lottery systems. The comments include summary findings and Lottery management’s summary responses to the findings.

Internal Control Comments - Information Technology - Significant Deficiencies

| | |
|---|----|
| I. ICS Applications | |
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| B. Improve Monitoring Controls Over Server Backups | 12 |
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| A. Formally Document Management Approval Of User Acceptance Testing For System Changes | 13 |
| B. Seek Clarification And Document Applicability Of LOTOS Access..... | 14 |

Internal Control Comments
Information Technology
Significant Deficiencies

I. ICS Applications

A. Improve Procedures Over Data Center Access Listing Review

Observation:

Lottery does not have procedures in place to ensure management reviews a complete and accurate listing of data center users.

Lottery's current process for reviewing data center access utilizes a manually generated listing. Auditors determined the data center access listing reviewed by Lottery during fiscal year 2019 was not complete, resulting in one user being omitted from the review. Management subsequently performed a retroactive review of the omitted user and determined the user's access to be appropriate.

Failing to adequately monitor data center access results in an increased risk of inappropriate access to the applications and related infrastructure which could adversely impact the operating effectiveness of related information technology application controls, and the completeness and accuracy of related information produced by the system.

Recommendation:

Management should establish a procedure to ensure a review of a complete and accurate listing of data center users is performed, in order to determine access is appropriately restricted based on job function and related responsibilities.

Auditee Response:

We concur.

The Lottery Commission conducts door access reviews at regular intervals. At the present time the review of access permissions is generated on a manual basis due to technological limitations on the current access control software. The Lottery Commission is currently in the process of procuring an updated access control system. As confirmed by the audit, all user permissions are appropriate at the present time.

B. Improve Monitoring Controls Over Server Backups

Observation:

Lottery does not currently have a control in place to monitor the successful completion of the in-house server backups.

Inadequate monitoring for successful completion of server backups leads to an increased risk that backup data will not be retained, which could negatively impact data being relied upon for financial reporting.

Recommendation:

Lottery should design and implement control procedures to monitor the successful completion of backups, and to ensure failed backups are investigated, resolved, and re-run to successful completion.

Auditee Response:

We concur.

The Lottery Commission will adopt a procedure to conduct regular reviews of system back-ups.

II. Gaming System Service Provider CUEC

The current service auditor's service organization control (SOC) report of the controls in place at the Lottery's gaming system service provider lists twelve complementary user entity controls (CUECs) that should be in place at Lottery to ensure the control objectives are met. The following two CUECs did not appear to be suitably designed and implemented during fiscal year 2019.

A. Formally Document Management Approval Of User Acceptance Testing For System Changes

CUEC: Lottery is responsible for UAT (user acceptance testing) of LOTOS program changes.

Observation:

Lottery does not have policies and procedures in place to formally document user acceptance testing in its change management process to ensure testing is completed.

During fiscal year 2019, UAT was manually tracked and was not documented sufficiently to evidence that system changes implemented during the fiscal year were appropriate and were reviewed and vetted by Lottery management. Failure to perform UAT relative to system changes puts the Lottery at an increased risk that inappropriate or ineffective changes may be implemented to the production environment. Such changes may potentially have an adverse impact on the operating effectiveness of related IT application controls, and on the completeness and accuracy of information produced from the system.

Recommendation:

Lottery management should formally document UAT approvals in its change management process to ensure UAT is completed.

Auditee Response:

We concur.

At the present time, the Lottery Commission has been documenting approval of UAT through e-mail communications with the gaming providers. Although, the Lottery Commission believes that all appropriate UAT testing and acceptance has been performed and is documented through this informal method, we understand and accept that a formal UAT tracking tool should be implemented and will take steps to do so.

B. Seek Clarification And Document Applicability Of LOTOS Access

CUEC: Lottery should periodically review security lists to help provide assurance that logical access to LOTOS is restricted to authorized gaming system service provider and Lottery personnel.

Observation:

Lottery does not have procedures in place to document its consideration of the CUEC requiring a periodic user access review to ensure LOTOS is restricted to authorized personnel.

During fiscal 2019, Lottery did not document its consideration of access to the LOTOS system. Lottery reported it does not have access to the LOTOS system, and instead utilizes the Back Office System (BOS) application of the LOTOS system in its daily operations. While the gaming system service provider subsequently confirmed that Lottery employees do not have access to the LOTOS system, Lottery's determination of such was not formally documented. Additionally, subsequent to auditors' request for evidence in support of effective implementation of the CUEC, a review of BOS users, including both the service provider and Lottery employees, was provided. It is uncertain whether management has a clear understanding of the CUEC and how best to effectively implement it.

The lack of a complete annual review of user access rights increases the risk of inappropriate access to applications and related infrastructure, which can have an adverse impact on the operating effectiveness of related IT application controls, and on the completeness and accuracy of related information produced by the system.

Recommendation:

Lottery should work with the gaming system vendor to obtain a complete and accurate understanding of what the CUECs are, and how they relate to the gaming system vendor's control objectives and to Lottery. Once clarification of the CUECs is obtained, Lottery should implement policies and procedures to ensure the CUECs are suitably designed, effectively implemented, and sufficiently documented.

Auditee Response:

We concur.

The Lottery Commission has already taken steps to clarify this CUEC language with the gaming provider and believes that it has been included in the SOC report in error. The auditors confirmed after investigation that the Lottery Commission does not have access to the LOTOS system and therefore, it appears clear on its face that this CUEC is moot or needs to be clarified.

APPENDIX

Current Status Of Fiscal Years 2018 And 2017 Audit Findings

The following is a summary of the status, as of December 18, 2019, of the observations contained in the New Hampshire Lottery Commission Management Letters for the fiscal years ended June 30, 2018 and 2017. Those reports can be accessed at, and printed from, the Office of Legislative Budget Assistant website: www.gencourt.state.nh.us/LBA/AuditReports/FinancialReports.aspx.

| | | <u>Status</u> |
|----------------------------------|---|---------------|
| 2018 Audit Comments | | |
| Internal Control Comments | | |
| <i>Significant Deficiencies</i> | | |
| 2018-1 | Strengthen Contract Monitoring Controls <i>Establish sufficiently independent contract monitoring controls to ensure that advertising contract is operating as intended</i> | ● ● |
| 2018-2 | Review Use Of Keno Proceeds <i>Review with legal counsel whether the use of Keno lottery proceeds required by RSA 284:47 is in compliance with Part 2, Article 6-b of the State Constitution</i> | ● ● |
| 2018-3 | Complete The Development And Implementation Of The Games Of Chance Information System <i>Monitor the completion and implementation of Games of Chance information system to ensure the Lottery has the information, systems, and controls needed to securely manage its operations</i> | ● ● |
| 2017 Audit Comments | | |
| Internal Control Comments | | |
| <i>Significant Deficiencies</i> | | |
| 2017-1 | Monitor Performance Of Reconciliation Controls <i>Review and reestablish reconciliation monitoring controls</i> | ● ● |
| 2017-2 | Improve Game Draw Controls <i>Establish policies and procedures to ensure the draw process is sufficiently designed, and performed in a manner to maintain the reputation of the games (dropped game balls)</i> | ● ● |
| 2017-3 | Mitigate ICS System Risks <i>Address the risk resulting from the lack of independence in current internal control system</i> | ○ ○ |

| <u>Status Key</u> | <u>Count</u> |
|---|--------------|
| Fully Resolved | ● ● 5 |
| Remediation In Process (action beyond meeting and discussion) | ● ○ 0 |
| Unresolved | ○ ○ 1 |

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