

RON DESANTIS  
Governor



JOHN F. DAVIS  
Secretary

September 30, 2021

Melinda Miguel  
Chief Inspector General  
400 S. Monroe Street  
Tallahassee, Florida 32399

Re: OIG Annual Report for Fiscal Year 2020-21

Dear Chief Inspector General Miguel:

In accordance with Section 20.055(8), Florida Statutes, I am pleased to submit our Annual Report for the Florida Lottery, Office of Inspector General (OIG). The report reflects the activities and accomplishments of the OIG for fiscal year 2020-21.

We remain committed to the goals of the Florida Lottery and to our work to provide a central point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency. Thank you for your continued support of our efforts.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "A. Mompeller", written over the text "Respectfully submitted,".

Andy Mompeller  
Inspector General

cc: Sherrill Norman, Florida Auditor General



September 30, 2021

# Office of Inspector General Annual Report for Fiscal Year 2020-21

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Andy Mompeller  
Inspector General

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FLORIDA DEPARTMENT OF LOTTERY

OFFICE OF INSPECTOR GENERAL

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## INTRODUCTION

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### OVERVIEW

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In 1986, Florida voters authorized a lottery through a constitutional amendment, enacted by a two-to-one margin, that would use its proceeds to enhance public education in Florida. The Florida Legislature established the Florida Lottery with the mission of maximizing revenues for education to allow the people of Florida to benefit from significant additional monies while providing the best lottery games available. Over the history of the Florida Lottery, both goals have been accomplished. Consistent with this, the mission of the Florida Lottery is to maximize revenues in a manner consonant with the dignity of the state and the welfare of its citizens.

The Office of Inspector General (OIG) provides support to the Lottery's mission through its function. Section 20.055 of Florida Statutes defines the duties and responsibilities of the Inspectors General and requires the OIG to submit an annual report each year, summarizing the activities performed by the OIG during the preceding fiscal year. This annual report is presented to the Secretary of the Florida Lottery and the Governor's Chief Inspector General to comply with statutory requirements and to provide departmental staff and interested parties with information on the OIG's progress in accomplishing its mission.

### MISSION STATEMENT

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The mission of the Florida Lottery OIG is to protect and promote public integrity and accountability within the Lottery through audits and investigations that detect fraud, waste, abuse, and administrative violations. The goal of the OIG is to prevent and decrease the reoccurrence of such violations through employee awareness and cooperation, while providing the Lottery with timely, accurate, objective, and useful work products that promote confidence and provide transparency for the citizens of the State of Florida.

### OIG RESPONSIBILITIES

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Section 20.055 of Florida Statutes establishes the Office of Inspector General within each state agency to provide a central point for coordination of, and responsibility for, activities that promote accountability, integrity, and efficiency in government. The OIG has full, free, and unrestricted access to all Lottery activities, records, data, properties, functions, and personnel necessary to effectively carry out its responsibilities. The OIG's responsibilities include:

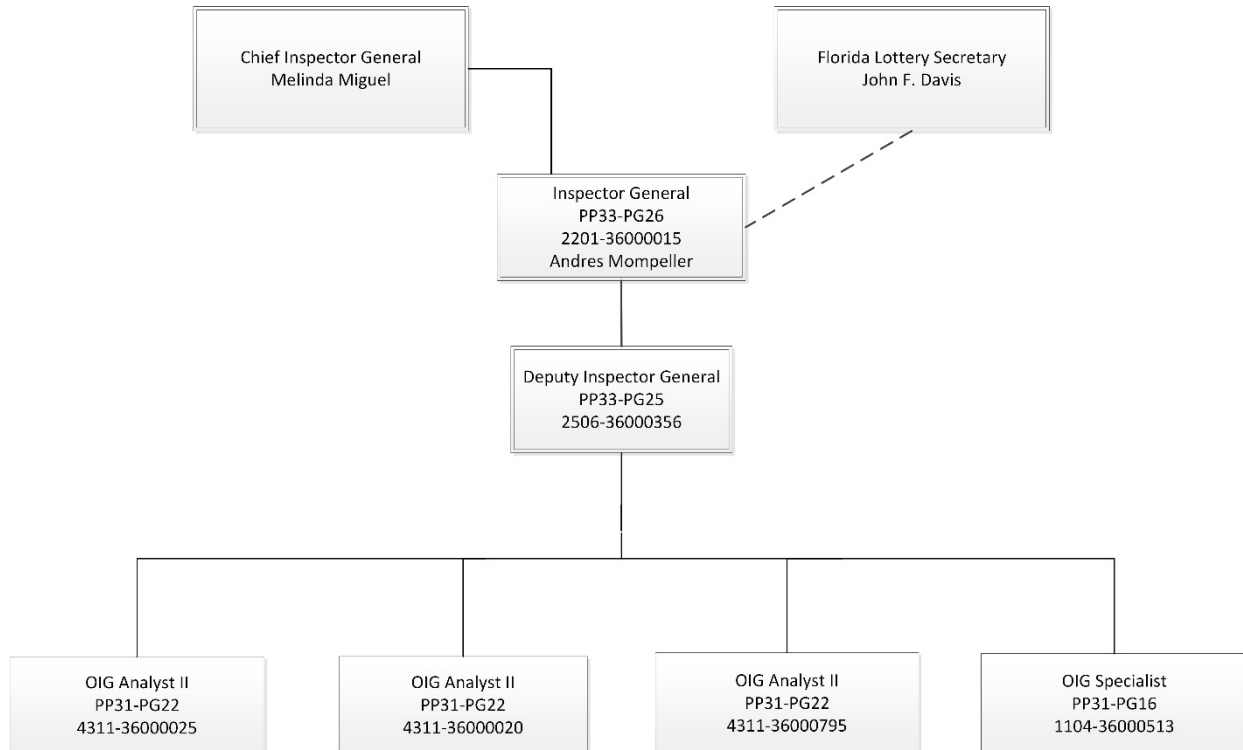
- Conducting audits, investigations, and management reviews relating to the programs and operations of the Lottery;
- Reviewing and evaluating internal controls necessary to ensure the fiscal accountability of the Lottery;
- Keeping the Secretary and Chief Inspector General informed concerning fraud, abuse,

and deficiencies relating to programs and operations administered or financed by the Lottery;

- Recommending corrective action and reporting on the progress made in implementing corrective action;
- Advising in the development of performance measures, standards, and policies and procedures for Lottery programs;
- Conducting or coordinating other activities carried out or financed by the Lottery for the purpose of promoting economy and efficiency in the administration of, or preventing and detecting fraud and abuse in, its programs and operations;
- Coordinating and monitoring the implementation of the Lottery’s response to recommendations made by the Auditor General, the Office of Program Policy Analysis and Government Accountability (OPPAGA), the Florida Department of Financial Services, and other external agencies; and
- Ensuring that an appropriate balance is maintained between audit, investigative, and other accountability activities.

## ORGANIZATION AND STAFF

The Lottery Inspector General falls under the administrative supervision of the Secretary but reports directly to the Governor’s Chief Inspector General. The OIG consists of six professional positions that perform internal audit and investigative functions, as shown below.



## OIG STAFF QUALIFICATIONS AND CERTIFICATIONS

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OIG personnel are highly qualified and bring various backgrounds and expertise to the Lottery. The collective experience spans a variety of disciplines including auditing, accounting, process improvement, investigations, and information systems.

The *International Standards for the Professional Practice of Internal Auditing* as published by the Institute of Internal Auditors, and the *Principles and Standards for Offices of Inspector General* as published by the Association of Inspectors General require internal auditors to maintain their professional proficiency through continuing education and training. In addition, the OIG has received accreditation by the Commission for Law Enforcement Accreditation, Inc., and must meet minimum training standards in order to maintain accreditation.

OIG staff members continually seek to enhance their abilities and contributions to the office and the Lottery. Many staff members have obtained certifications that demonstrate their knowledge, motivation, and commitment to the profession. The accomplishments of the staff in obtaining professional certifications represent significant time and effort by each staff member, reflecting positively on the individual as well as the Lottery. During fiscal year 2020-21, professional certifications held by OIG staff members include:

- Certified Inspector General (CIG)
- Certified Internal Auditor (CIA)
- Certified Information Systems Auditor (CISA)
- Certified Governmental Auditing Professional (CGAP)
- Certified Inspector General Investigator (CIGI)
- Florida Certified Contract Manager (FCCM)
- Notary Public



## AFFILIATIONS

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OIG staff members participate in a number of professional organizations to maintain proficiency in their areas of expertise and certification. These associations allow them to establish and advance professional networks and participate in professional development activities. OIG staff members are affiliated with the following professional organizations that support audit and investigation activities:

- Association of Inspectors General (AIG)
- Institute of Internal Auditors (IIA)
- Association of Government Accountants (AGA)
- ISACA (previously known as Information Systems Audit and Control Association)

## INTERNAL AUDIT

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The purpose of internal auditing is to provide independent, objective assurance and consulting activities designed to add value and improve the Lottery's operations. Our vision is to help the Lottery by facilitating change directed toward improving efficiency, effectiveness, accountability, and teamwork.

Audit responsibilities of the OIG include:

- Conduct compliance, information technology, performance, operational, and financial audits of the Lottery to identify and recommend corrective action for deficiencies or matters of noncompliance;
- Conduct consulting activities in order to provide independent advisory services to Lottery management;
- Assess the reliability and validity of Lottery performance measures;
- Ensure effective coordination and cooperation with the Office of the Auditor General, OPPAGA, and other governmental bodies to ensure proper coverage and minimize duplication of effort;
- Conduct risk assessments of the Lottery annually, taking into consideration the input of senior management;
- Develop annual and long-term audit plans outlining the audits to be conducted during each year and related resources to be devoted to the respective audits;
- Monitor the implementation of the Lottery's response to audit reports issued by the Inspector General, Office of the Auditor General, OPPAGA, or other oversight agency;
- Develop and maintain a quality assurance and improvement program that covers all aspects of the internal audit activity, with an external assessment conducted every three years; and
- Participate in enterprise projects and provide assistance as requested by the Chief Inspector General.



The OIG conducts assurance and consulting activities in accordance with the *International Standards for the Professional Practice of Internal Auditing*, published by the Institute of Internal Auditors, Inc. Audit reports are distributed to the Secretary of the Florida Lottery, the Governor's Chief Inspector General, the Office of the Auditor General, and affected Lottery managers.

## INTERNAL AUDIT ACCOMPLISHMENTS

During fiscal year 2020-21, the OIG completed one internal audit, five management reviews, and one consulting activity. Additionally, the OIG conducted follow-up activities to review the status of 11 internal engagements. The results of those engagements are summarized below.

### **20-1011, Records Management**

Support Services provides the day-to-day operational services for the Lottery, including records management. A records management program ensures the effective management of the Lottery's public records, to include storage, retention, and disposition. Records schedules have been established to set retention requirements for records.

The OIG conducted a review of the Lottery's Records Management program to provide assurance that the internal controls over records management appropriately safeguard the assets and integrity of the Lottery. While we found successful practices with regards to records schedules, we noted deficient policies and procedures, a lack of training, incomplete records inventory, and inadequate documentation. The OIG made fourteen recommendations that included enhancing policy, training records custodians, ensuring accuracy of documentation, enhancing records inventory, and developing processes for records disposition, to include electronic records.

### **21-1001, Internal Control Assessment**

The Internal Control Integrated Framework published by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) is the recognized standard for establishing internal controls. Under the COSO model, the five interrelated components of internal control are control environment, risk assessment, control activities, information and communication, and monitoring. The OIG completed an assessment of the Lottery's internal control structure in accordance with the COSO framework. The purpose was to provide reasonable assurance on the effectiveness of the internal controls over the Lottery's financial reporting.



Based on the work performed, we determined that Lottery management has established an adequate system of internal controls for financial reporting and all five components of internal control were present. We identified minor deficiencies relating to bank signature cards and accounting system access documentation. We recommended management enhance its policies and processes to ensure appropriate signatory authority and documentation of system access approval and review. This assessment was provided to the Auditor General as part of their Financial Statement audit for the fiscal year ended June 30, 2020.



### **21-1002, Internal Controls and Data Security**

The Division of Security (Security) ensures the security and integrity of the Lottery's operations through the provision of services, including the protection of buildings and facilities, investigative activities, monitoring of game draws, and background investigations for vendors, retailers, and Lottery employees. In order to complete the background screenings and investigations, Security is permitted access to driver license and motor vehicle data through a Memorandum of Understanding (MOU) with the Department of Highway Safety and Motor Vehicles (DHSMV).

The OIG conducted an audit to ensure the internal controls governing the use and dissemination of personal data provided through the MOU with DHSMV are adequate to protect the personal data from unauthorized access, distribution, use, modification, or disclosure. During this audit, we were able to determine that the Lottery has control measures in place to protect the personal data accessed through its MOU with DHSMV. However, we noted that the quarterly quality control reviews were not consistently conducted, some acknowledgments were not current, and documentation was not adequately maintained for granting and terminating access. These deficiencies were resolved prior to issuance of the report.

### **21-1004, Promotional Tickets**

The Division of Sales works to maximize revenue for education by using marketing strategies that focus on the retailer network. The Lottery is authorized to conduct retailer incentive promotions in which compensation is provided to retailers as bonus commissions or promotional prizes. Among these promotional prizes are promotional scratch-off tickets. The Lottery sets aside a dollar allotment of scratch-off ticket books each year, up to 20,000 books, to use as promotional tickets for retailer incentives and promotional events.

The OIG conducted a review of promotional tickets to ensure there are sufficient controls in place to deter fraud and abuse. The review focused on promotional scratch-off tickets that are provided to retailers as incentives. During this review, we noted enhancement opportunities in the areas of procedure attachments, promotional ticket book distribution, and the use of the Live Alert system to improve promotional ticket monitoring.

### **21-1005, Performance Measures**

Section 20.055 of Florida Statutes requires the OIG in each state agency to advise in the development of performance measures, standards, and procedures for the evaluation of state agency programs; assess the reliability and validity of the information provided by the state agency on performance measures and standards; and make recommendations for improvement, if necessary. The OIG conducted a review of the Lottery's performance measures found in the Long-Range Program Plan.



We assessed the reliability and validity of the five performance measures and found them to be reliable and valid in all material respects.

### **21-1008, Lottery Positions**

Within the United States, a lottery has been established in 45 states and the federal district of Washington, D.C. While all of these lotteries offer traditional lottery tickets, some state lotteries offer services in addition to traditional lottery, to include sports betting, keno, table games, video lottery, bingo, and coin operated amusement machines. Some lotteries operate as corporations and are governed by a board of directors, whereas other lotteries are created as a state agency or within a state agency.



At the request of executive management, the OIG conducted a consulting engagement in which we completed a comparison of the positions and salaries at the Florida Lottery to those of other state lotteries. We noted that overall, salaries of the Florida Lottery are lower than the national average for state lotteries. Of the 122 position titles at the Florida Lottery, 102 positions are lower than the average lottery salaries, 16 positions are higher than the average lottery

salaries, and there were 4 position titles for which we were unable to identify matching positions in other state lotteries.

### **21-1009, Security Evidence Vault**

The Security evidence vault is used to store evidence and property that is taken into custody by Security employees. Security is responsible for providing a secure storage facility and maintaining a system of documentation to track property from its receipt to its eventual disposition. In response to a request by Security management, the OIG conducted a review of the evidence vault located in the Forensic Laboratory. The purpose of our review was to verify the accuracy of property records against the property stored in the evidence vault. We found all items to be appropriately preserved and properly reconciled to the property records.

### **21-2001, Internal Follow-Up**

Internal audit standards require the establishment and maintenance of a system to monitor the disposition of results communicated to management to ensure management actions have been effectively implemented or that senior management has accepted the risk of not taking action. The OIG conducted an internal follow-up review during the first half of the 2020-21 fiscal year that included the review of the status of corrective actions from eight internal audits and reviews. Our review included follow-up of 21 findings and 37 recommendations. We verified the completion of 14 recommendations, which resulted in the closure of 8 findings.



### 21-2002, Internal QAR Follow-Up

Internal audit standards require the maintenance of a quality assurance and improvement program that covers all aspects of the internal audit activity. The OIG conducted a follow-up of its internal Quality Assessment Review (QAR) that was issued in September 2020. The OIG reviewed the status of corrective actions taken to address the three opportunities for improvement noted in the Internal QAR. We were able to verify completion of two recommendations.

### 21-2003, Internal Follow-Up

The OIG conducted an internal follow-up review during the second half of the 2020-21 fiscal year that included the review of the status of corrective actions from eight internal audits and reviews. Our review included follow-up of 21 findings and 41 recommendations. We verified the completion of 11 recommendations, which resulted in the closure of 5 findings. We will continue to follow up on the outstanding recommendations until all corrective actions have been completed.

## AUDIT RESPONSE COORDINATION AND FOLLOW-UP

The OIG provides a single point of contact for external agencies that audit the Lottery. This is done to ensure effective coordination and cooperation between the Lottery and the Office of the Auditor General, OPPAGA, and other governmental bodies, and to minimize duplication of effort. We coordinate information requests and responses and assist in scheduling meetings for these entities. We provide coordination of the Lottery's formal responses to preliminary and tentative findings issued by the Office of the Auditor General, OPPAGA, Department of Financial Services, and other oversight agencies. We also coordinate the six-month response on the status of corrective actions taken by the Lottery on any audit findings and recommendations issued by the Office of the Auditor General or OPPAGA. A written report on the status is provided to the Chief Inspector General and the Joint Legislative Auditing Committee. During the 2020-21 fiscal year, we coordinated the following external engagements and follow-ups:



<b>OFFICE OF THE AUDITOR GENERAL</b>	
2021-088	FINANCIAL AUDIT FOR THE FISCAL YEARS ENDED JUNE 30, 2020, AND 2019
2021-088	SIX-MONTH STATUS: FINANCIAL AUDIT FOR THE FISCAL YEARS ENDED JUNE 30, 2020, AND 2019
<b>OFFICE OF PROGRAM POLICY ANALYSIS AND GOVERNMENT ACCOUNTABILITY</b>	
20-03	18-MONTH STATUS: REVIEW OF THE FLORIDA LOTTERY, 2019

21-02	REVIEW OF THE FLORIDA LOTTERY, 2020
21-02	SIX-MONTH STATUS: REVIEW OF THE FLORIDA LOTTERY, 2020
<b>DELEHANTY CONSULTING LLC</b>	
N/A	6-MONTH STATUS: COMPREHENSIVE STUDY AND EVALUATION OF LOTTERY SECURITY (2020)
N/A	12-MONTH STATUS: COMPREHENSIVE STUDY AND EVALUATION OF LOTTERY SECURITY (2020)

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## REVIEW OF CORRECTIVE ACTIONS FOR PRIOR YEAR AUDITS

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Section 20.055(8)(c), Florida Statutes, requires the identification of each significant recommendation described in previous annual reports on which corrective action has not yet been completed. There have been no significant recommendations described in previous annual reports for which corrective actions have not been implemented.

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## RISK ASSESSMENT AND AUDIT PLAN

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Section 20.055, Florida Statutes, requires the Inspector General to develop long-term and annual audit plans based on periodic risk assessments of the Lottery. This helps ensure the OIG is responsive to management concerns and that those activities judged to have the greatest risks are identified and scheduled for review.

The risk assessment included identifying programs and activities administered by the Lottery and evaluating each activity based on indicators of risk exposure, or risk factors. Each program or activity was given a score for the seven risk factors: financial impact, internal control and risk management, operation complexity, public perception, change in operations/systems, audit coverage, and management concerns. The risk assessment included administration of a risk assessment survey to Lottery management and meetings with executive management to discuss enterprise risk exposures and internal controls.

Using the results from these efforts and our professional judgment, we developed the audit plan for the 2021-22 fiscal year. The audit plan provides the most effective coverage of the Lottery's programs and processes, while optimizing the use of internal audit resources. At the request of the Chief Inspector General, we have dedicated 200 audit hours to enterprise projects, which address administrative issues common to most agencies. The annual audit plan was approved by the Lottery Secretary and submitted to the Office of the Chief Inspector General and the Auditor General. The audit plan is subject to change as Lottery priorities change and new risks are identified. During the 2021-22 fiscal year, audit resources will be allocated to the following engagements:

## 2021-22 Audit Plan

Division/Office	Project
Finance	Agency Travel - carryover
Operations	Evaluation of Infrastructure - carryover
Support Services	Fleet Management - carryover
Operations/ISM	System Access and User Privileges - carryover
Claims Processing	Prize Payment Process – carryover
Department Wide	Performance Measures
Procurement	Contract Compliance
ISM/IR	Disaster Recovery Plan
Department-wide	Succession Planning
Retailer Contracting/Security	Retailer Contract Applications
Sales	District Offices
Software Quality Assurance	Change Control
Security	Evidence Vault
Chief Inspector General	Enterprise Projects

## INVESTIGATIONS

The OIG works to deter, detect, and investigate allegations of fraud, waste, abuse, or employee misconduct impacting the Lottery. The OIG receives inquiries or complaints regarding Departmental activity from many sources, including the Whistle-blower’s Hotline, the Florida Department of Financial Services’ Get Lean Hotline, the Chief Inspector General’s Office, an online complaint form on the OIG’s website, the Executive Office of the Governor, letters, telephone calls, and e-mails.



Investigation Responsibilities of the OIG include:

- Receive complaints and coordinate all activities of the agency as required by the Whistle-blower's Act pursuant to Section 112.3187 – 112.31895, Florida Statutes;
- Receive and consider complaints that do not meet the criteria for an investigation under the Whistle-blower's Act and conduct, supervise, or coordinate such inquiries, investigations, or reviews as the Inspector General deems appropriate;
- Report expeditiously to the Florida Department of Law Enforcement or other law enforcement agencies, as appropriate, whenever the Inspector General has reasonable grounds to believe there has been a violation of criminal law;
- Conduct investigations and other inquiries free of actual or perceived impairment to the independence of the Inspector General or the Inspector General's office. This shall include freedom from any interference with investigations and timely access to records and other sources of information; and
- Submit in a timely fashion, final reports on investigations conducted by the Inspector General to the agency head, except for Whistle-blower's investigations, which shall be conducted and reported pursuant to Section 112.3189, Florida Statutes.

Investigations are conducted in accordance with quality and quantitative standards as set forth in the *Principles and Standards for Offices of Inspector General* published by the Association of Inspectors General and the *Florida Inspectors General Standards Manual* published by the Commission for Florida Law Enforcement Accreditation. If suspicion of potential criminal activity is discovered, it is referred to the appropriate law enforcement agency. The OIG coordinates with law enforcement on any criminal investigation, while ensuring that issues of an internal nature are addressed administratively.



During fiscal year 2020-21, the OIG initiated one internal investigation, processed 251 complaints, and conducted activities related to maintaining the Commission for Law Enforcement Accreditation.

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## COMPLAINTS

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The OIG received 251 complaints during fiscal year 2020-21. OIG staff responded to each complainant as appropriate and referred 191 complaints to Lottery management for proper handling. One complaint resulted in the OIG initiating an investigation.

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## COMPLETED INVESTIGATIONS

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During the 2020-21 fiscal year, the OIG did not complete any investigations. One investigation was initiated late in the fiscal year.

## ACCREDITATION

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Accreditation programs have long been recognized as a means of maintaining and verifying the highest standards. Accreditation is the certification by an independent reviewing authority that an entity has met specific requirements and prescribed standards. In 2009, the Commission for Florida Law Enforcement Accreditation (CFA) expanded its program to include Inspectors General offices. The CFA establishes standards, manages accreditation programs, and grants accreditation to Offices of Inspectors General that adhere to the established standards. The Florida Lottery OIG was the fourth IG office in the state to receive this accreditation status and was first accredited by the CFA in 2010.



The accreditation remains in effect for three years, at which point state assessors complete a reaccreditation review of the OIG. The OIG was reaccredited for the third time in October 2019. OIG staff regularly conduct activities to ensure ongoing compliance with accreditation requirements. Activities relating to this effort include:

- Conduct annual reviews to ensure continued compliance with the standards and the Investigations Manual. This includes a full review of all complaints and investigations and supporting documentation.
- Provide assistance to other agencies with their accreditation process. On several occasions, OIG staff provided guidance and relevant materials to other agencies to support them in their accreditation efforts.
- Attend Accreditation Manager meetings to discuss current and future issues regarding accreditation requirements.
- Revise the OIG Investigations Manual to comply with changes in CFA standards.
- Ensure OIG staff submit annual independence attestations and meet annual training requirements for CFA standards.
- Complete the CFA Annual Report.

## OVERSIGHT ACTIVITIES

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The OIG participates in numerous activities that are classified as oversight. This includes internal quality assessments, OIG work plans, OIG annual reports, and other internal/external assistance activities. OIG staff proactively monitor certain Lottery activities and review patterns to determine if additional action is warranted. During fiscal year 2020-21, the OIG performed the following oversight activities.

## INTERNAL QUALITY ASSESSMENT REVIEW

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The *International Standards for the Professional Practice of Internal Auditing (Standards)* require that the OIG develop and maintain a quality assurance and improvement program (QAIP) that covers all aspects of the internal audit activity. The QAIP must include ongoing monitoring of the performance of the internal audit activity and periodic self-assessments.

The OIG conducted an internal quality assessment review to assess conformance with the *Standards* and the efficiency and effectiveness of the internal audit activity in meeting the needs of our various stakeholders. Our review disclosed that the Florida Lottery Office of Inspector General internal audit activity generally conforms with the *Standards* and the *Code of Ethics*. “Generally Conforms” means that an internal audit activity conforms with the *Standards* and applies the *Code of Ethics*. We did identify three opportunities for improvement in the areas of due professional care, documentation of engagement review, and engagement monitoring.

## COMPUTER SECURITY INCIDENT RESPONSE TEAM

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The Computer Security Incident Response Team (CSIRT) responds to suspected computer security incidents by identifying and controlling incidents, notifying designated CSIRT responders, and reporting findings to Lottery management. The OIG is a core member of the CSIRT team for the Lottery. The OIG attends CSIRT meetings scheduled by the Director of Information Security Management to review and provide input to management on policies and procedures.

## RETAILER INTEGRITY PROGRAM

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Throughout fiscal year 2020-21, the OIG provided administrative support, research, and consulting activities. The IG serves as an advisor to the Retailer Integrity Program.

## LOTTERY DRAWINGS

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The facility where Lottery drawings are conducted requires a dual-control environment, necessitating Division of Security staff and audit staff be present during any required maintenance and other activities. OIG staff fulfills this role as needed. Additionally, the OIG is notified of any draw discrepancies. We monitor these discrepancies and perform additional reviews when necessary.



## OTHER OIG ACTIVITIES

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### CHIEF AUDIT EXECUTIVE ROUNDTABLE

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The Deputy Inspector General participates in the Chief Audit Executive Roundtable. The mission of the Chief Audit Executive Roundtable is to promote the effective and efficient use of internal audit resources toward accountability, productivity, and enhancement of management control over operations. The Roundtable is a voluntary group composed of representatives (primarily Audit Directors) from local companies and organizations, state agencies, and institutions of higher education with an internal audit function.

### OIG NEWSLETTER

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The OIG published semiannual OIG Newsletters in fiscal year 2020-21 to inform Lottery employees of OIG processes and remind them of the importance of recognizing and reporting fraud. The January 2021 newsletter focused on fraud, to include common workplace fraud and employee fraud detection. This newsletter also addressed the common psychological forces that influence moral compass. The June 2021 newsletter focused on ethics, to include the importance of an ethical culture and an ethics checklist for fraud prevention. This newsletter also provided information on the importance of documentation and the establishment of policies and procedures. The goal of the newsletters is to keep employees better informed and to seek a reduction in fraud, waste, abuse, and irregularities within the Lottery.

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