

PERFORMANCE AUDIT REPORT

**Reviewing The Diagnostic Study
Prepared For The Kansas Lottery**

**A Report to the Legislative Post Audit Committee
By the Legislative Division of Post Audit
State of Kansas
January 1989**

Legislative Post Audit Committee

Legislative Division of Post Audit

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PERFORMANCE AUDIT REPORT

REVIEWING THE DIAGNOSTIC STUDY PREPARED FOR THE KANSAS LOTTERY

OBTAINING AUDIT INFORMATION

This audit was conducted by Mary Beth Green, Senior Auditor, of the Division's staff. If you need any additional information about the audit's findings, please contact Ms. Green at the Division's offices.

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The Diagnostic Study Discussed Operations in Three Areas: Computer and Manual Systems, Auditing and Accounting, And Organizational and Management Development

The Lottery and the Department of Administration's Division of Purchases issued a request for proposals for external accounting and auditing services for the Lottery in February 1988. Six proposals were submitted by accounting firms, which were then reviewed by the Lottery's Procurement Negotiating Committee. That Committee comprises the Lottery's Executive Director, the Chairman of the Lottery Commission, and the Director of Purchases.

On March 4, 1988, the Committee selected Arthur Young/Sellers as the apparent successful bidders for the contract, pending further negotiations. As part of their proposal, Arthur Young/Sellers proposed to conduct a diagnostic review of the Lottery for \$7,500 to help define specific services to be included in the contract. After being selected as the apparent successful bidders, Arthur Young/Sellers offered to conduct the diagnostic study at no cost to the Lottery. We reviewed the Lottery's payments to Arthur Young/Sellers during fiscal year 1988 and the first half of fiscal year 1989, and did not identify any direct payments for the diagnostic review.

Over a several-week period in March and April 1988, staff from Arthur Young/Sellers interviewed management-level Lottery personnel, administered questionnaires, and conducted limited reviews of policies and procedures, particularly in those areas mentioned by Lottery staff. According to Arthur Young/Sellers officials, the work conducted was not an audit; their staff did not independently verify the information provided by Lottery personnel, nor did they test any of the policies and procedures reviewed.

On April 7, 1988, officials from Arthur Young/Sellers discussed the results of the diagnostic review, including some presentation materials, with the Lottery's Executive Director. The firms' officials and the Executive Director told us that only minor organizational changes were made in the review's presentation materials after that meeting. Arthur Young/Sellers officials made copies of the materials presented to the Executive Director on April 7 available for our review. We compared those to materials subsequently presented to some Lottery staff and the Procurement Negotiating Committee and confirmed that no significant changes were made.

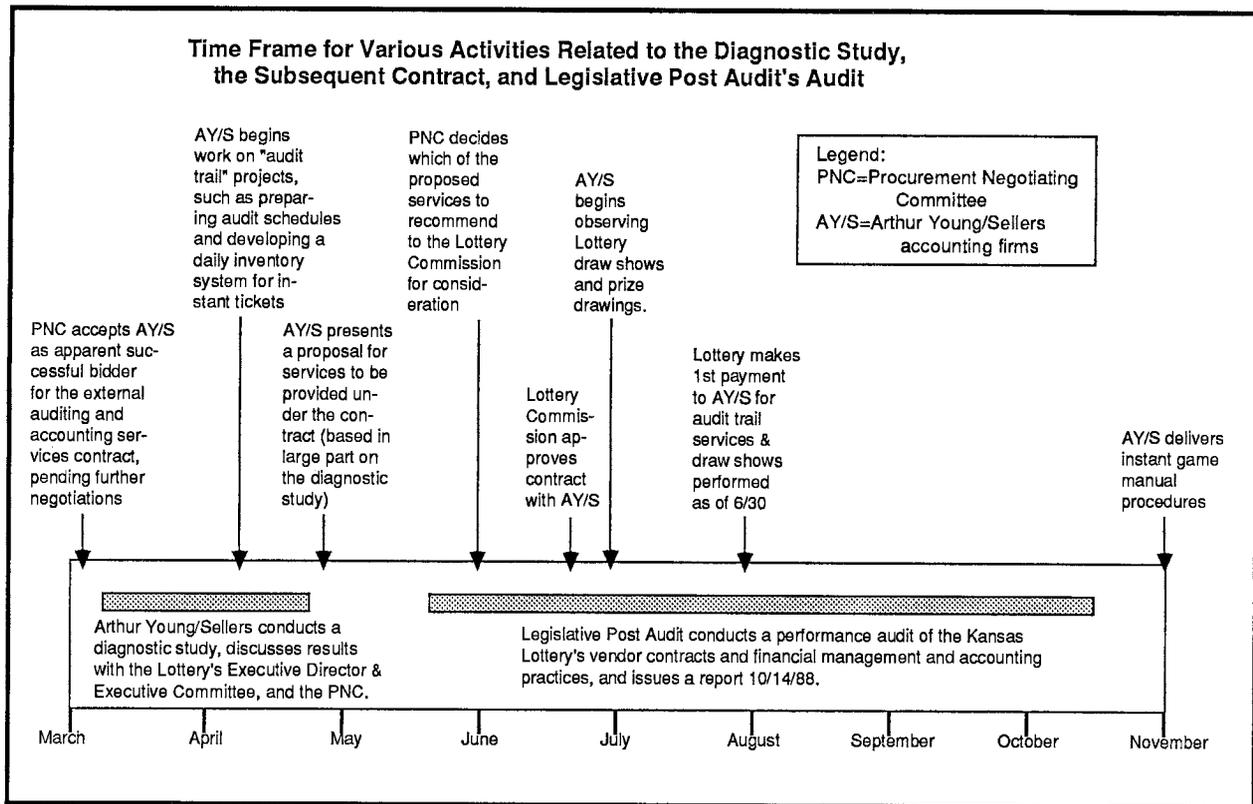
The results of the diagnostic review were presented to the Lottery's Executive Committee on April 14, 1988. This Committee comprises the Lottery's Executive Director, Deputy Director, and Special Assistant to the Executive Director, as well as the various department heads. The study results were presented in a document that was 64 pages long, but it was in outline form and apparently contained the same information presented on an overhead projector.

On April 22, the results of the diagnostic review also were presented to members of the Procurement Negotiating Committee. Arthur Young/Sellers officials told

In May 1988, the Procurement Negotiating Committee decided the Lottery should not contract with the firms for all the proposed services because they were too costly. As a result, on June 21, 1988, the Lottery Commission approved a one-year contract with Arthur Young/Sellers for some of the proposed services. The accompanying chart illustrates the time frame for the activities and decisions related to the diagnostic study and the Lottery's contract with Arthur Young/Sellers.

Items in the contract included developing instant game manual procedures, witnessing the game shows and drawings, and preparing and assisting with financial statements, schedules, and records. The original contract estimated that payments for those services would be \$180,995 to \$188,095, exclusive of payments for observing the game shows and drawings. The original contract was subsequently amended, increasing these amounts by \$30,000 for estimated total payments of \$210,995 to \$218,095. These estimated contract amounts and the Lottery's actual payments to Arthur Young/Sellers, by type of service, are summarized in Appendix B.

According to Lottery officials, items that were not included in the accounting and auditing contract were handled internally or contracted out to other firms. For example, Lottery officials indicated that they had prepared their own management development manual and contracted with local consultants to conduct management development classes. Because of the scope of this audit, we did not verify whether the Lottery had addressed all areas identified in the diagnostic review conducted by Arthur Young/Sellers.



The Contents of the Diagnostic Study Were Presented to Members of the Procurement Negotiating Committee

During a hearing before the Legislative Post Audit Committee on October 19, 1988, the Lottery's Executive Director said that the Arthur Young/Sellers diagnostic study had been presented to the Lottery Commission. However, in a hearing before the Joint Legislative Budget Committee on November 2, the Executive Director corrected himself and said that the study results had been presented by Arthur Young/Sellers to the Procurement Negotiating Committee. The Executive Director told us that he had not reviewed the study results with Commission members, and minutes of Commission meetings do not mention the diagnostic study.

As part of this audit, we contacted the other two members of the Procurement Negotiating Committee—the Director of Purchases and the Chairman of the Lottery Commission. Both agreed that the results of the diagnostic study had been presented to the Committee at an April 22, 1988, meeting.

We also were able to contact three of the four remaining members of the Lottery Commission. Two Commission members were not aware of the diagnostic review conducted by Arthur Young/Sellers when it was conducted last spring; the other member was aware that Arthur Young/Sellers was interviewing people in the Lottery's offices last spring, but knew nothing more until the Lottery Commission approved the contract with Arthur Young/Sellers in June 1988.



OBSERVATIONS

Computer and Manual Systems

New requirements defined for inventory and ticket validation are general.

Specifications to be developed by vendor as opposed to the Lottery.

Administration needs to further define several requirements.

No agreement is yet in place for completing the changes.

No specific time table is in place for delivering specifications or software.

Focus on exec. mgmt./sales reports.

Further system controls for sales/billing reconciliation and prize pay-out.

Focus on productivity improvement tools and integration as opposed to just being able to do the job: how to place orders and reconcile inventory, and sales summary and executive management reports.

Focus on accountability for the various functions.

Requested software changes are significant; in some cases require file conversion - should be tested.

Requirements too general - testing is assurance that system meets needs.

Acceptance testing required for the purpose of sign-off.

No procedures for daily balancing of inventory.

Control weakness in claims validation and prize pay-out procedures.

No reporting for areas that are accountable for transaction.

Transaction authorization and audit trails.

Procedures delivered by vendor focus on interaction of system as opposed to job function.

No assurance of compliance with procedures or formal training of users.

Audit and Accounting

Timely preparations of financial statements:

- Workload of accounting personnel in arrears
- Most recent formal financial statement dated 12/31/87
- Actual sales results by game not yet available

Reliability of financial information produced:

- Accounts payable require adjustments for full accrual accounting
- Sales and prize liability amounts not reliable without game reconciliations
- Fixed assets not recorded in general ledger

Gaps in audit trail for financial information:

- Movement of ticket books not accountables in detail by day for games 1-3
- Detail subsidiary ledger for retailer receivable not yet available
- Ticket returns allowance methodology now should be reviewed

Internal accounting controls:

- Cash reconciliations not done on a timely basis
- Opportunities to enhance segregation of duties
- Opportunities to enhance procedures to ensure retailers charged for low-tier prizes
- Periodic inventory reconciliation not complete

Opportunities for additional management information financial reports:

- high level of daily reporting of financial information accounting by game
- exception reporting
- retailer sales information (by district, retailer type, Lottery sales representative, etc.) not available
- budget/actual comparisons

Organizational/Management Development

Organizational Goals
Some apparent lack of buy-in:

- by executive committee
- varying levels of enthusiasm

Planning process not clearly defined.

Statement of goals not yet developed.

Organization moving at fast pace.

Expectations and Roles
Inconsistent understanding of position duties by employee and supervisor.

Organization chart does not accurately reflect perceived reporting relationships.

Performance objectives may not accurately reflect job duties.

Limited communication within the organization.

Human Resources Issues
Sales representatives paid straight time.

Uncompensated overtime.

Varying levels of morale.

Management development.

- Uncompensated weekend work
- Poor internal communication
- Perceived inequity in pay

Minimal sales experience among sales staff.

Long lead time for hiring.

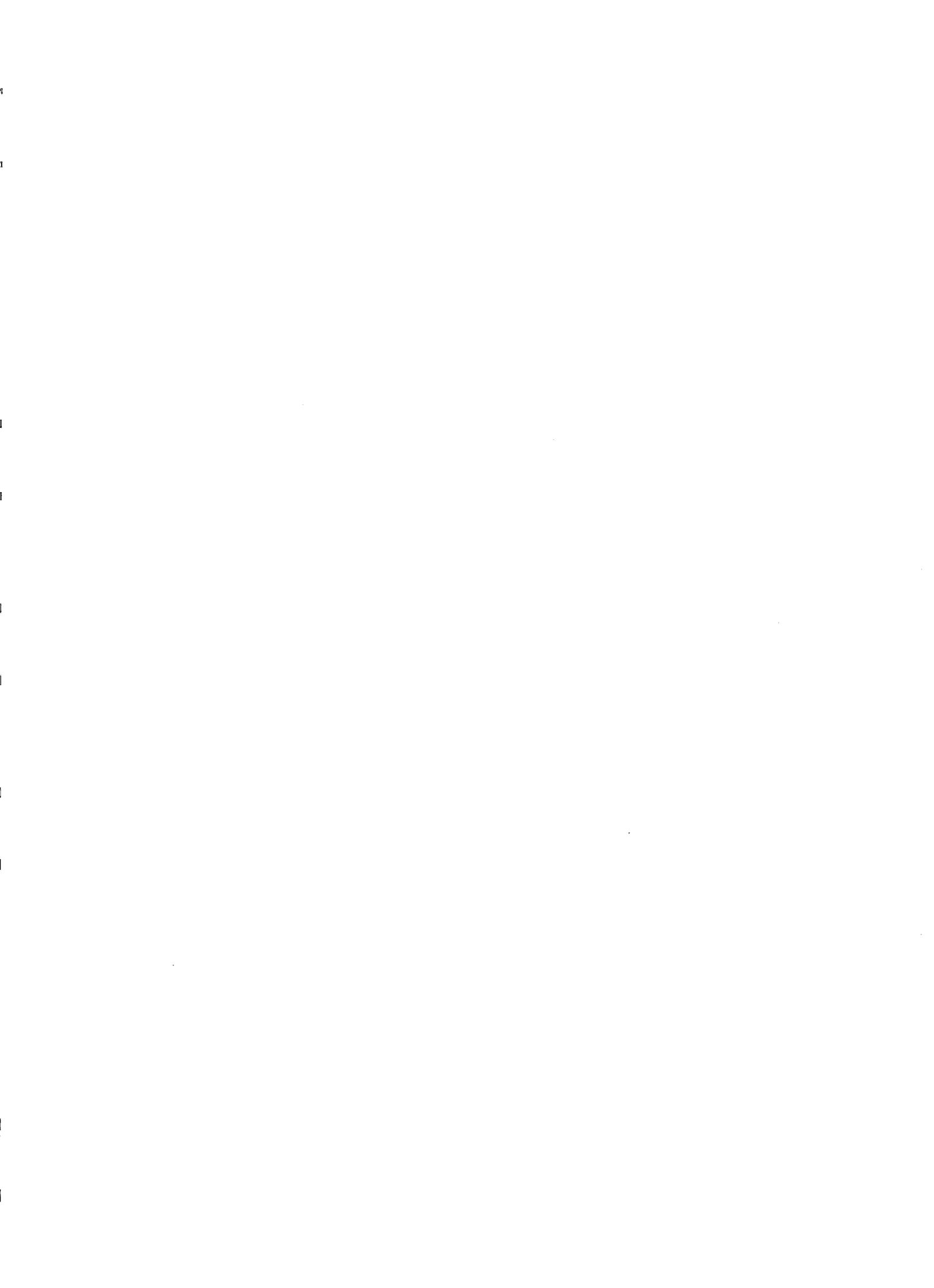
Management Skills
Concerns about delegation.

Not all meetings are productive.

Planning of resource utilization.

Concerns about performance measurement.

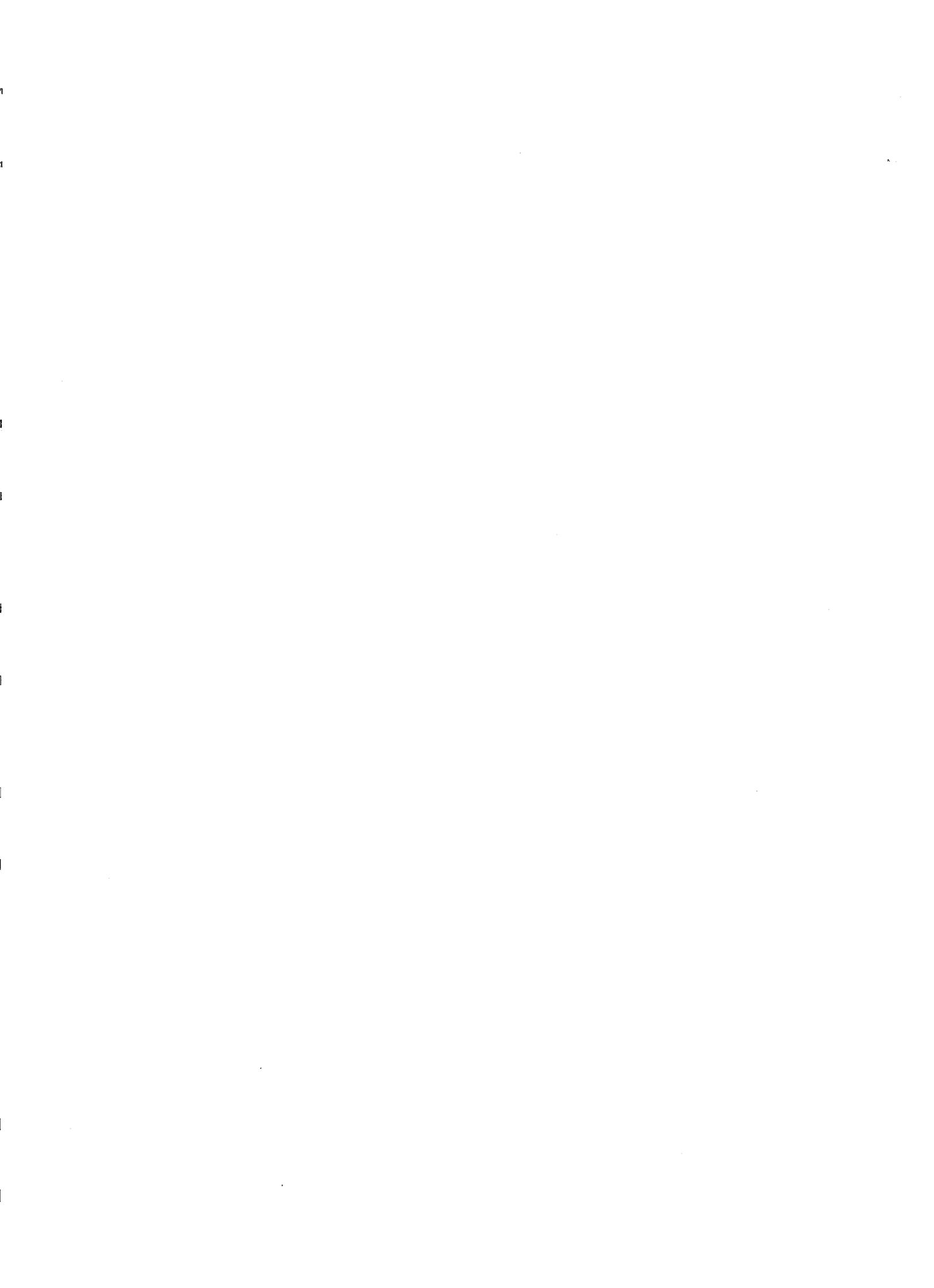
Varying degrees of communication.

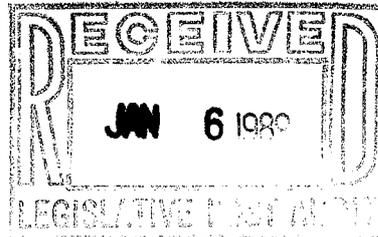


APPENDIX C

Agency Response

On January 3, 1989, we sent a copy of the draft audit report to the Kansas Lottery for review and comment. While the draft was at the agency, officials from the Lottery and Arthur Young/Sellers contacted us about some minor clarifications which we subsequently made to the report draft. The Lottery also provided a written response, which did not require any additional changes in the report. That response is included in this appendix.





January 6, 1989

Kansas Lottery

Mr. Meredith Williams
Legislative Post Auditor
Legislative Division of Post Audit
109 West 9th, Suite 301
Topeka, Kansas 66612

Mike Hayden
Governor
Larry Montgomery
Executive Director

Dear Mr. Williams:

It is a pleasure to be brief in our reply to this audit. On the whole we concur in all areas of significance.

As you will note in our comments regarding your Appendix A, it was equally as easy for the Lottery to concur with the Arthur Young/Sellers diagnostic analysis of April, 1988. As noted in your October Audit report, you gave credit to Lottery staff for already having identified many of the same opportunities for improvement. And, as you also noted, the Lottery was taking necessary actions at that time for improvement in many of the areas.

I'm sure each of your readers understand that to organize a successful multi-million dollar business in a few months, there were "times of exhilaration" as well as "areas for improvement" identified by Lottery staff as well as others.

As a footnote to the "exhilaration" side of the ledger . . . just as the Kansas Lottery retailers and staff greatly exceeded last year's sales expectations, so too, as of December 31, 1988, the Kansas Lottery retailers and staff are over \$3,000,000 ahead of projected sales for this fiscal year; December sales were terrific; and, thanks to support across Kansas, there are more Lottery retailers today than when the Lottery started a little over a year ago.

Please know that we appreciated the courteous and professional manner in which your staff conducted this audit.

With every best wish, I remain

Sincerely,

Enclosure: Comments on Appendix "A"

APPENDIX A

AREAS FOR IMPROVEMENT

ACTION BY LOTTERY

Computer and Manual Systems

(Response prepared by Jim Huff,
Director of Administration)

Instant games software

- Original system functionality weak

Concur: As Legislative Post Audit stated in its October 1988 report, "By early 1988, Lottery personnel concluded that the software was not performing as well as they had expected." Extensive internal efforts have been made to improve the functionality of the software in conjunction with BABN.

- Requested modifications are not yet defined in detail but should improve the system

Concur: As Legislative Post Audit stated in its October 1988 report, "They (Lottery personnel) subsequently conducted a formal, agency-wide review of the software. For each contract provision staff members prepared a written analysis of the software indicating the deficiencies and recommended improvements." Each recommendation is being systematically implemented.

- Additional enhancements are required to further improve software

Concur: As noted above, Legislative Post Audit recognized that the Lottery had identified additional enhancements. Those enhancements have been and are being addressed with BABN.

Instant game testing

- Changes are significant and should be tested

Concur: Lottery procedures are for Administrative Data Processing to conduct tests under the observation of Security Data Processing.

- Testing is required for sign-off

Concur: All testing is signed-off on by Lottery administration and security.

Interim balancing procedures required to balance and control various transactions.

Concur: As Legislative Post Audit stated in its October 1988 report, Lottery staff identified that, "the ticket validation software needed to be streamlined to prevent duplicative data entry and to provide increased security over validations and prize payments." The Lottery independently identified the opportunity for improvement and has acted to provide correction.

AREAS FOR IMPROVEMENT

ACTION BY LOTTERY
(Response prepared by Jim Huff,
Director of Administration)

Game accounting responsibilities

- Clear assignment of duties

- Segregation of duties

- Training and compliance

Concur: As personnel were added and a manager put in place the accounting division has a definite chain of command and reporting responsibilities.

Concur: Duties were segregated in accordance with recommendations by Arthur Young/Sellers.

Concur: As new employees are hired, they are trained by current staff and as their work progresses it is checked by the department supervisor.

Manual procedures - warehouse and distribution procedures

- Packing and shipping
- Return ticket controls
- Game start/end procedures
- Regional office procedures

Concur: Included in the Arthur Young/Sellers contract of June 21, 1988 and delivered on November 1, 1988.

Manual procedures - game accounting procedures

- Inventory balancing
- Winner authorization
- Mail handling
- Invoicing/adjustments/electronic funds transfer receivables
- Prize payment

Concur: Included in the Arthur Young/Sellers contract of June 21, 1988 and delivered on November 1, 1988.

Manual procedures - Lottery sales representative/retailer procedures

- LSR procedures
- Retailer manual
- Retailer file control

Concur: Included in the Arthur Young/Sellers contract of June 21, 1988 and delivered on November 1, 1988.

Manual procedures - security procedures

- Lost/stolen tickets
- Physical security
- Data Processing security

Concur: Included in the Arthur Young/Sellers contract of June 21, 1988, and delivered on November 1, 1988.

AREAS FOR IMPROVEMENT

ACTION BY LOTTERY

Audit and Accounting

(Response prepared by Carolyn Brock,
Accountant IV, Acting Fiscal Manager)

More timely preparation of financial statements.

- Improve staffing, training, and supervision of accounting personnel

Concur: At the time of this report accounting was extremely understaffed and training was limited to O.J.T. Accounting is now almost to full staff. As new personnel come on board they are assigned to a full-time accountant for training.

- Establish routine monthly compilation procedures

Concur: Arthur Young/Sellers was hired by the Lottery to perform quarterly compilations as agreed to jointly between Arthur Young/Sellers and the Lottery.

Increase reliability of financial information produced

- Improve staffing, training, supervision of accounting personnel

Concur: Upon the recommendation of Arthur Young/Sellers, the Lottery created a new position as Director of Finance. (The Lottery is now interviewing candidates for the fourth time.) Accounting is presently being managed by an Accountant IV. The division also has two Accountant IIIs, two Accountant IIs and support staff. All have a definite chain of command, training, procedures and accounting responsibilities.

- Improve support of accounting functions by enhanced information
- Short-term improvements in basic financial information

Concur: The Accountant IV is a member of management committee. Additional software has greatly improved available financial information.

Concur: Arthur Young/Sellers was hired to address this issue and accomplished the initial financial needs requirement.

Gaps in audit trail for financial information should be closed

- Improve support of accounting functions by enhancing systems

Concur: Accounting system now uses the accounting package offered by IBM, and is backed up by "LOTUS."

AREAS FOR IMPROVEMENT

- Implement manual interim "stop gap" systems

Internal accounting controls need to be enhanced

- Segregation of duties

- System operating controls

- Input/output controls

Enhance management information financial reports

Weekly draw show procedures

Organizational/Management Development

Organizational goals

- Definition

- Communication

- Involvement

Expectations and roles

- Reporting relationships

ACTION BY LOTTERY

(Response prepared by Carolyn Brock, Accountant IV, Acting Fiscal Manager)

Concur: This has been accomplished by Arthur Young/Sellers as recommended.

Concur: Segregation of duties was recommended by Arthur Young/Sellers and was implemented.

Concur: System operating controls were recommended by Arthur Young/Sellers and were implemented.

Concur: Input/output controls were recommended by Arthur Young/Sellers and were implemented.

Concur: Management financial reports are prepared weekly and distributed to management committee at the weekly meeting and to Legislative Research for their review.

Concur: Written rules and regulations were prepared by legal staff from the Attorney General's office and these regulations require external auditors to oversee the Kansas Lottery Live show.

(Response prepared by Jim Huff, Director of Administration)

Concur: A mission statement has been developed.

Concur: Weekly management meetings are held and each manager is asked to have at least a weekly meeting with members of their teams.

Concur: Most Lottery employees are involved in the participative management process.

Concur: Reporting relationships have been more clearly defined so each member of the Lottery knows his or her next step of the chain of command.

AREAS FOR IMPROVEMENT

- Performance standards and expectations
- Positional responsibilities
- Role of resource groups

Human resources issues

- Adequacy of staffing
- Varying levels of morale
- Lack of incentive for outstanding performance
- Equity of pay and responsibility
 - internal
 - external

Management skills

- Delegation
- Planning
- Coordination
- Communication

ACTION BY LOTTERY

(Response prepared by Jim Huff,
Director of Administration)

Concur: Performance standards are established in accordance with the State system.

Concur: Each manager has a position description for subordinate employees that he/she goes by.

Concur: Resource groups are identified to work on different areas of responsibility. A resource group may be short term or long term depending on the nature of the work area they are reviewing. Their role was defined during the strategic planning process.

Concur: Adequacy of staffing is controlled by State hiring guidelines.

Concur: All organizations have varying levels of morale. Fortunately, for most of the Lottery, morale is very high.

Concur: Legislative assistance in this area can be helpful.

Concur: Pay is established through the state system.

Concur: These areas are being addressed by on-going management training being conducted by outside consultants and presented to the Executive Committee. This information is passed on to the Management Committee by an in-house instructor on a weekly basis.

OBSERVATIONS

Computer and Manual Systems

New requirements defined for inventory and ticket validation are general

Specifications to be developed by vendor as opposed to the Lottery. Administration needs to further define several requirements.

No agreement is yet in place for completing the changes.

No specific time table is in place for delivering specifications or software.

Focus on exec. mgmt./sales reports.

Further system controls for sales/billing reconciliation and prize payout.

Focus on productivity improvement tools and integration as opposed to just being able to do the job: how to place orders and reconcile inventory, and sales summary and executive management reports.

Focus on accountability for the various functions.

Requested software changes are significant; in some cases require file conversion - should be tested.

Requirements too general - testing is assurance that system meets needs. Acceptance testing required for the purpose of sign-off.

Acceptance testing required for the purpose of sign-off.

LOTTERY RESPONSE

(Response prepared by Kathi Mata,
Data Processing Manager)

Further requirements were defined by the Lottery and implemented by the Lottery and BABN.

All specifications are done by the Lottery, BABN determined feasibility. As needs arose and as software was installed, further requirements were defined and implemented.

All changes in Generation I are complete. Generation II arrangements are being negotiated.

All changes in Generation I are complete. Generation II arrangements are being negotiated.

Additional management and sales reports have been implemented by Lottery staff.

New software installed with Generation I.

Generation I software and management reports installed by Lottery.

Access security reviewed and changed. Tracking of user IDs in various functions being tracked.

All software changes have been tested by administrative data processing under the observation of security data processing personnel prior to installation.

Requirements were refined before software was delivered and tested. Acceptance tests were conducted by the Lottery.

Acceptance tests are conducted by the Lottery administrative data processing personnel under observation of security data processing personnel.

OBSERVATIONS

No processing for daily balancing of inventory.

Control weakness in claims validation and prize pay-out procedures.

No reporting for areas that are accountable for transaction.

Transactions authorization and audit trails.

Procedures delivered by vendor focus interaction of system as opposed to job function.

No assurance of compliance with procedures or formal training of users.

Audit and Accounting

Timely preparations of financial statements:

- Workload of accounting personnel in arrears
- Most recent formal financial statement dated 12/31/87
- Actual sales results by game not yet available

Reliability of financial information produced:

- Accounts payable require adjustments for full accrual accounting

LOTTERY RESPONSE

(Response prepared by Kathi Mata,
Data Processing Manager)

New software was installed for daily balancing as a result of Generation I software from BABN.

Control was improved through segregation of duties as recommended by Arthur Young/Sellers.

Reports are generated any time changes are made to files through current software.

Reports are generated any time changes are made to files through current software.

New procedures developed by Arthur Young/Sellers as recommended.

Formal training negotiated for and provided by BABN. Procedure compliance conducted directly by supervisors.

(Response Prepared by Carolyn Brock
Acting Fiscal Manager)

December will be completed on a timely basis.

March 1988 was completed in late April 1988; July 1988 is pending comparison of Arthur Young/Sellers compilation with Arthur Anderson audit; and quarterly financial statement for 9/30/87 is being prepared at this time.

Amended software now allows compilation of sales by game.

Governmental accounting recognizes cash accounting and encumbrances. Improvements are being made in accrual accounting.

OBSERVATIONS

- Sales and prize liability amounts are not reliable without game reconciliations
- Fixed assets not recorded in general ledger

Gaps in audit trail for financial information:

- Movement of ticket books not accountable in detail by day for games 1-3
- Detail subsidiary ledger for retailer receivable not yet available
- Ticket returns allowance methodology now should be reviewed

Internal accounting controls:

- Cash reconciliations not done on a timely basis
- Opportunities to enhance segregation of duties
- Opportunities to enhance procedures to ensure retailers charged for low-tier prizes
- Periodic inventory reconciliation not complete

LOTTERY RESPONSE

(Response prepared by Carolyn Brock, Accountant IV, Acting Fiscal Manager)

Exact sales by games and liabilities are now known. Exact validations by game are also known with new software.

Government accounting uses capital outlay expenditures. Improvements are being made in accrual accounting. (Response prepared by Carolyn Brock, Accountant IV, Acting Fiscal Manager)

In accordance with recommendations by Arthur Young/Sellers, software has been changed to account for each game individually.

In accordance with recommendations by Arthur Young/Sellers the current balancing report gives the ending balance for each retailer for each day including a folder with retailer activity.

In accordance with Arthur Young/Sellers recommendation, returns are accepted in accordance with guidelines stated in our retailer manual.

In accordance with recommendations by Arthur Young/Sellers, cash is reconciled daily with CASK, and monthly to the general ledger and CASK.

In accordance with recommendation by Arthur Young/Sellers, validations, maintenance and payments of prize duties are segregated.

In accordance with recommendations by Arthur Young/Sellers, retailers are charged back for low-tier payments automatically when the check is written.

In accordance with recommendations by Arthur Young/Sellers, inventory is now reconciled daily, and physically inventoried quarterly.

OBSERVATIONS

Opportunities for additional management information financial reports:

- high level of daily reporting of financial information accounting by game

- exception reporting

- retailer sales information (by district, retailer type, Lottery sales representative, etc.) not available

- budget/actual comparisons

Organizational/Management Development

Organizational goals

Some apparent lack of buy-in:

- by executive committee

- varying levels of enthusiasm

Planning process not clearly defined

Statement of goals not yet developed

Organization moving at a fast pace

Expectations and Roles

Inconsistent understanding of position duties by employee and supervisor

LOTTERY RESPONSE

(Response prepared by Carolyn Brock,
Accountant IV, Acting Fiscal Manager)

Additional computer software now furnishes daily reports by game.

Improved exception reporting has been implemented with new software. This is an area to be addressed in Generation II software. Needed reports are currently prepared by computer staff for sales and marketing information.

A Lotus program has been designed to compare the actual expenditure to the budgeted amounts and the percentage of usages.

(Response prepared by Jim Huff,
Director of Administration)

Executive Committee meets weekly. All management concerns are discussed at this time.

It is difficult if not impossible, to maintain a high level of enthusiasm in any organization at all times. Fortunately, enthusiasm by current staff is quite high.

A two-year business plan calendar has been implemented and is maintained by all members of the management committee.

A mission statement has been developed setting forth the goals of the organization.

A sales/marketing organization must move at a "fast pace."

Position descriptions have been established in accordance with State guidelines.

OBSERVATIONS

Organization chart does not accurately reflect perceived reporting relationships

Performance objectives may not accurately reflect job duties

Limited communication within the organization

Human Resources Issues

Sales representatives paid straight time

Uncompensated overtime

Varying levels of morale

Management development

- Uncompensated weekend work

- Poor internal communication

- Perceived inequity in pay

Minimal sales experience among sales staff

LOTTERY RESPONSE

(Response prepared by Jim Huff,
Director of Administration)

Organization chart is current and does reflect current reporting relationships.

Job duties are established in position descriptions. If performance is required outside the specific guidelines, the employee is made aware of the additional duties by his/her immediate supervisor.

There are both management committee and Executive Committee meetings held weekly. Each director and manager is responsible for communicating results of these meetings to their subordinates.

Pay is established under State guidelines. It would be helpful for the Legislature to authorize a bonus plan for sales representatives.

Overtime pay is administered in accordance with State guidelines.

All organizations have varying levels of morale. Fortunately, most employees at the Lottery feel that morale is very high and consider the Lottery a preferred place of employment in State service.

All compensation is governed by State guidelines.

Internal communication is the responsibility of each manager and has improved greatly since the inception of the Lottery.

Pay is subject to State guidelines.

Sales staff members were interviewed and hired in accordance with State guidelines. Fortunately, the Lottery has an excellent sales training program.

OBSERVATIONS

Long lead time for hiring

Management Skills

Concerns about delegation

Planning of resource utilization

Concerns about performance measurement

Varying degrees of communication

LOTTERY RESPONSE

(Response prepared by Jim Huff,
Director of Administration)

All Lottery personnel must undergo an extensive security background check.

Delegation is in accordance with the organizational chart.

Within the last six months, management has prepared an extensive two-year business plan calendar utilizing all available resources.

This is in accordance with State guidelines on performance evaluations.

This can be said about any organization. Fortunately, communication in the Lottery has greatly improved during the last six months.