



Casino Control Commission Voluntary Exclusion Program Audit

Audit Period: July 2014 through December 2014

Results Summary:

Objective	Conclusion
Initial Application and Removal	Well-Controlled with Improvement Needed
Administration and Data Security	Improvement Needed

* Please refer to Appendix A for classification of audit objective conclusions.



Executive Summary

Background

The Ohio Casino Control Commission (OCCC) Voluntary Exclusion Program (VEP) offers individuals the ability to ban themselves from a casino facility for one year, five years, or their lifetime. As of beginning of 2015, there were a total of 1,343 participants in the program consisting of 645 one year participants, 291 five year participants and 407 lifetime participants. Enrollees can complete the Request for Voluntary Exclusion form at an OCCC office, either at a casino location or at the Columbus headquarters. Once enrolled, the participant is not permitted to enter any Ohio casino during the length of the self-imposed ban. A participant can be cited for trespassing and must forfeit any money or thing of value the participant has converted or attempted to convert into a wagering instrument if found in an Ohio casino. Any such forfeitures go toward state problem gambling programs. In order to be removed from the exclusion list, the participant must request removal, unless the participant completed a lifetime exclusion. The OCCC shares participant information with Ohio casino operators for enforcement purposes.

During the audit, OIA identified opportunities for OCCC to strengthen internal controls and improve business operations. This audit conforms to the *International Standards for the Professional Practice of Internal Auditing*. OIA would like to thank OCCC staff and management for their cooperation and time in support of this audit.

This report is solely intended for the information and use of agency management and the State Audit Committee. It is not intended for anyone other than these specified parties.

Scope and Objectives

OIA staff was engaged to perform an assurance audit related to the controls over the Voluntary Exclusion Program. This work was completed December 2014 through March 2015. The following summarizes the objectives of the review:

- Evaluate the design and effectiveness of the controls over the Voluntary Exclusion Program initial application and removal process.
- Evaluate the design and effectiveness of the controls over the administration and data security of the Voluntary Exclusion Program.



Detailed Observations and Recommendations

The Observations and Recommendations include only those risks which were deemed high or moderate. Low risk and confidential record observations were discussed with individual agency management and are not part of this report. However, the low risk and confidential record observations were considered as part of the audit objective conclusions.

Due to the limited nature of our audit, we have not fully assessed the cost-benefit relationship of implementing the observations and recommendations suggested above. However, these observations reflect our continuing desire to assist your department in achieving improvements in internal controls, compliance, and operational efficiencies.

* Refer to Appendix A for classification of audit observations.



Appendix A – Classification of Conclusions and Observations

Classification of Audit Objective Conclusions

Conclusion	Description of Factors
Well-Controlled	The processes are appropriately designed and/or are operating effectively to manage risks. Control issues may exist, but are minor.
Well-Controlled with Improvement Needed	The processes have design or operating effectiveness deficiencies but do not compromise achievement of important control objectives.
Improvement Needed	Weaknesses are present that compromise achievement of one or more control objectives but do not prevent the process from achieving its overall purpose. While important weaknesses exist, their impact is not widespread.
Major Improvement Needed	Weaknesses are present that could potentially compromise achievement of its overall purpose. The impact of weaknesses on management of risks is widespread due to the number or nature of the weaknesses.

Classification of Audit Observations

Rating	Description of Factors	Reporting Level
Low	Observation poses relatively minor exposure to an agency under review. Represents a process improvement opportunity.	Agency Management; State Audit Committee (Not reported)
Moderate	Observation has moderate impact to the agency. Exposure may be significant to unit within an agency, but not to the agency as a whole. Compensating controls may exist but are not operating as designed. Requires near-term agency attention.	Agency Management and State Audit Committee
High	Observation has broad (state or agency wide) impact and possible or existing material exposure requiring immediate agency attention and remediation.	Agency Management and State Audit Committee