

STATE OF CONNECTICUT

**AUDITORS' REPORT
CONNECTICUT LOTTERY CORPORATION
FOR THE FISCAL YEARS ENDED JUNE 30, 2003 AND 2004**

**AUDITORS OF PUBLIC ACCOUNTS
KEVIN P. JOHNSTON ♦ ROBERT G. JAEKLE**

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February 17, 2006

**AUDITORS' REPORT
CONNECTICUT LOTTERY CORPORATION
FOR THE FISCAL YEARS ENDED JUNE 30, 2003 AND 2004**

We have examined the books, records, and accounts of the Connecticut Lottery Corporation (hereafter referred to as the Lottery or the Corporation), as provided in Section 2-90 and Section 1-122 of the General Statutes, for the fiscal years ended June 30, 2003 and 2004.

SCOPE OF AUDIT:

This audit was primarily limited to performing tests of the Corporation's compliance with certain provisions of laws, regulations, contracts and grants, including but not limited to a determination of whether the Corporation has complied with its regulations concerning the following areas:

- Affirmative action
- Personnel practices
- Purchase of goods and services
- Use of surplus funds
- Distribution of loans, grants and other financial resources

We also considered the Corporation's internal control over its financial operations and its compliance with requirements that could have a material or significant effect on its financial operations in order to determine our auditing procedures for the purpose of evaluating the Corporation's financial operations and compliance with certain provisions of laws, regulations, contracts and grants, and not to provide assurance on the internal control over those control objectives. Our consideration of internal control included the five areas identified above.

Our audit included a review of a representative sample of the Corporation's activities during the audited fiscal years in the five areas identified above and a review of other such areas as we considered necessary. The financial statement audit of the Connecticut Lottery Corporation, for the fiscal years indicated above, was conducted by the Corporation's independent public accountants.

COMMENTS

FOREWORD:

The Connecticut Lottery Corporation operates primarily under Chapter 229a, Sections 12-800 through 12-834 of the General Statutes. Pursuant to Section 12-802 of those Statutes, it is a public instrumentality and political sub-division of the State. Also, pursuant to Chapter 12 of the General Statutes, it is classified as a quasi-public agency subject to various statutory requirements related to those agencies. As a quasi-public agency, the Corporation's financial information is included as an Enterprise Fund in the State of Connecticut's Comprehensive Annual Financial Report (CAFR), as a blended component unit of the State.

Sections 12-800 through 12-834 of the General Statutes established the Connecticut Lottery Corporation to take over the operation of the Lottery from the Division of Special Revenue. The central purpose of the Corporation is to provide increased revenue to the State. As such, the Corporation was set up to operate and manage the Lottery in an "entrepreneurial and business-like manner" as a quasi-public agency. Such agencies, working in an environment relatively free from budgetary and other constraints compared to traditional State agencies, can be more responsive to the marketplace.

By law, the Connecticut Lottery Corporation is not allowed to sell the Lottery or to modify lottery games that would violate any agreement the State has with the Mashantucket Pequots, the Mohegans, or any other Federally recognized Native American Tribe. Also, Section 12-818 of the General Statutes requires the Corporation to make a transfer of \$1,200,000 for the fiscal year ended June 30, 2001, and make an annual transfer of an equal amount for each fiscal year thereafter, from lottery sales to the chronic gamblers treatment and rehabilitation program account created pursuant to Section 17a-713 of the General Statutes.

The Lottery provides two categories of game products: computer-based, on-line games and instant "scratch" tickets. During the audited period, the Corporation offered the following games within the two categories.

- **Scratch games** are played by scratching off the latex covering of the play area on the ticket. A number of different instant games are in circulation during a given period, each with a determinate pay out. Instant tickets were introduced to the market in September 1975, and have become the largest contributor to total sales and resulting contributions to the State of Connecticut's General Fund.
- **Play 3** replaced Nightly Numbers and is an on-line game that is available to consumers on a daily basis. Players pick three numbers from a range and choose among different play options. This game has been in existence in similar form since 1977.
- The **Play 4** on-line, nightly game was introduced in 1980. Players select four numbers

from a range and choose from different play options.

- In May 1999, the Wild Card Lotto game was replaced by “**Classic Lotto**”, the original lotto on-line game that had been introduced on November 18, 1983. Two drawings are held each week. Players pick six numbers from a range of numbers. The minimum jackpot is \$1 million.
- **Cash 5** is an on-line game with a top prize of \$100,000 that was introduced in 1992 and is played seven days a week. Players pick five numbers from a range of numbers.
- **Powerball** is a multi-State, multi-jurisdictional Lottery game that is played twice each week. During the audited period, the jackpot was at least \$10 million. Players select six numbers from a range of numbers. The game was introduced to Connecticut players in 1995.
- **Mid-day 3** and **Mid-day 4** on-line games were introduced in February 1998. These games are played on a daily basis at mid-day. They are played in a similar manner as the Nightly and Play 4 games.

During the audited period, another game was offered, **Powerball Instant Millionaire**. Previously called “Powerball-The Game Show,” the name was changed during the fiscal year ended June 30, 2003. Introduced by the Multi-State Lottery Association in October 2000, the show aired each Saturday night. Contestants were chosen based on the State’s Instant Powerball Ticket. Because of the show’s decline in popularity, the game was discontinued during the fiscal year ended June 30, 2004.

Organizationally, the Connecticut Lottery Corporation is divided into three major areas:

Finance and Administration:

Responsible for disbursements, accounts payable, collections, revenue accountability, payroll and human resources.

Marketing and Sales:

Responsible for designing and promoting game products and the monitoring of vendors for compliance with sales, collections and game requirements.

Operations:

Responsible for Lottery claims, purchasing services, information systems, receipt, control and disbursement of game products to vendors.

Board of Directors and Administrative Officials:

Pursuant to Section 12-802, subsection (b), of the General Statutes, the Connecticut Lottery Corporation is governed by a 13 member Board consisting of 11 appointees of various elected officials and two State office holders. The State Treasurer and the Secretary of the Office of Policy and Management serve as ex-officio members of the Board of Directors.

Of the 11 appointed members, five are appointed by, and serve at the pleasure of, the Governor. The Governor is required to appoint directors who have skill, knowledge, and experience in the fields of management, finance, or operations in the private sector. The six remaining appointees are chosen by various legislative leaders. Appointed members serve at the pleasure of the appointing authority. Board members receive no compensation, but are entitled to reimbursement for expenses incurred in the performances of their duties.

As of June 30, 2004, the members of the Board of Directors were as follows:

Ex Officio:

Gale Mattison, designee of Secretary of the Office of Policy and Management Marc S. Ryan
Robert Morgan, designee of State Treasurer Denise L. Nappier

Governor Appointments:

Paul Corey, Chairman
Ralph A. Carloni
Margaret Morton
Walter Scholtz

Legislative Appointments:

Steven Bafundo
John E. Calkins, Jr.
Eugene Millerick
Kenneth Saccente
Martin E. Stauffer

As of June 30, 2004, there were two unfilled Board positions.

Subsection (c) of Section 12-802 of the General Statutes provides that the Chairperson of the Board shall be appointed by the Governor with the advice and consent of the Legislature. On January 3, 2000, Paul Corey was appointed Chairman of the Corporation and continues to serve in that capacity.

On March 30, 2001, James Vance was appointed to the position of President and Chief Executive Officer of the Connecticut Lottery Corporation. Mr. Vance served as President and Chief Executive Officer during the audited years and continued to serve in that capacity subsequently.

Other Audit Examinations:

An independent certified public accountant audited the books and accounts of the Lottery for each of the two fiscal years under review. As part of these examinations, the accountant provided reports on the Lottery's internal control structure and on the Lottery's compliance with its own regulations. These reports for the fiscal years ended June 30, 2003 and 2004, contained no recommendations.

While we considered the work performed by the independent certified public accountant, we did not rely on it for compliance audit purposes. In accordance with Public Act 03-133, we performed our own compliance audit of the Lottery covering the 2002-2003 and 2003-2004 fiscal years.

Section 1-122 of the Connecticut General Statutes requires that quasi-public agencies such as the Lottery have a compliance audit performed annually. Such audits should determine whether these agencies comply with their own regulations concerning affirmative action, personnel practices, the purchase of goods and services, the use of surplus funds, and the distribution of loans, grants and other financial assistance. The results of the tests performed by the independent public accountant disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards. However, in our compliance audit of the Lottery, we noted certain weaknesses in compliance, which are discussed in the "Condition of Records" and "Recommendations" sections of this report.

RÉSUMÉ OF OPERATIONS:

The Connecticut Lottery Corporation has contracted with approximately 2,800 licensed retailers throughout the State to offer lottery games for sale to the public. Only retailers who satisfy the Corporation's established criteria are recommended for licensure to the State of Connecticut's Division of Special Revenue. The Division of Special Revenue retained regulatory authority for such matters following the creation of the Connecticut Lottery Corporation.

On an ongoing basis, retailers deposit revenues generated from the sale of lottery games to the public into fiduciary type bank accounts. Once a week, those deposits (less canceled tickets, prize payouts and retailer commissions) are "swept" into the Corporation's Operating Account held by a major bank. The Operating Account along with other Corporation bank accounts (i.e. Claim Account, Advance Account and Accounts Payable) are combined into a "Concentrator" account for overnight investment.

State Accounts:

Section 3-27a of the General Statutes allows the Connecticut Lottery Corporation to deposit excess funds with the Treasurer in such fund or funds of the State as is considered appropriate. Excess funds represent the amount in cash accounts not immediately needed to meet current operating requirements. The “Concentrator” account, as described above, is evaluated weekly and available cash is invested with the Treasurer of the State of Connecticut in a short-term investment fund that offers a greater return on investment than its bank. Deposits with the State Treasurer’s Short Term Investment Fund (STIF) were \$11,532,828 and \$12,087,550 as of June 30, 2003, and June 30, 2004, respectively.

The Connecticut Lottery Corporation transfers net income to the Connecticut General Fund on a weekly basis. Such transfers are based upon sales revenue less the cost of game prizes, retailer commissions and operational and administrative costs. Transfers to the General Fund from operations were \$256,814,859 and \$280,763,074 for the fiscal years ended June 30, 2003 and June 30, 2004, respectively.

The Connecticut Lottery Corporation incurs long-term liabilities as the result of game prizes that are paid out in the form of periodic payments. In order to meet those future obligations, the Corporation purchases annuities from insurance companies. This debt represents remaining periodic payments owed to Lotto and Instant game winners. Annuity contracts and related liabilities are reported at their discounted present value in the Financial Statements of the Corporation. Since the inception of the lump sum payout option for prize winners, in 1997, the trend among prize winners has been to choose the lump sum option instead of the annuity option. In turn, the Corporation’s long-term liabilities have been decreasing as annuity payments made to winners have decreased (thus decreasing the Corporation’s annuity investment purchases). This has contributed to a decrease of the annuities outstanding from \$384,019,733, for the fiscal year ended June 30, 2003, to \$334,568,087 for the fiscal year ended June 30, 2004.

Connecticut Lottery Corporation employees are considered employees of the State of Connecticut per Section 12-802, subsection (e), of the General Statutes and are covered under the State Employees Retirement System. The Corporation’s payroll is processed through a direct link with the State’s automated payroll system. That system produces reports on the amount of salaries and fringe benefit costs incurred during the previous biweekly period. An amount equal to the costs incurred for salaries and fringe benefits is wire transferred by the Corporation into a State of Connecticut Treasurer’s Account to cover those costs. The operating expenses for salaries and benefits were \$9,255,707 and \$10,090,562 for the fiscal years ended June 30, 2003, and June 30, 2004, respectively.

Financial Operations:

The Connecticut Lottery Corporation is a component unit of the State of Connecticut, and operates as an enterprise activity; it is included in the State of Connecticut’s Comprehensive Annual Financial Report within that category. The accrual basis of accounting is used in accordance with generally accepted accounting principles. The Corporation applies applicable

pronouncements of the Financial Accounting Standards Board issued on or before November 30, 1989, unless those pronouncements conflict with or contradict the pronouncements of the Governmental Accounting Standards Board.

The following is a comparative summary of operations. This financial information was obtained from the Connecticut Lottery Corporation's audited financial statements for the fiscal years ended June 30, 2002, 2003, and 2004.

	<u>Fiscal Year Ended June 30,</u>		
	<u>2002</u>	<u>2003</u>	<u>2004</u>
Total sales	\$ 907,903,268	\$ 865,289,647	\$ 907,655,895
Prize expense		(523,900,167)	(538,331,090)
	(546,095,390)		
All other expenses		(83,318,104)	(85,902,710)
	(87,012,059)		
Excess of sales over expenses	274,795,819	258,071,376	283,422,095
Other and nonoperating revenues	1,003,638	2,224,257	560,636
Subtotal	<u>275,799,457</u>	<u>260,295,633</u>	<u>283,982,731</u>
Transfers to DSR and Gamblers' Fund	<u>(3,422,470)</u>		<u>(3,074,641)</u>
		(3,233,491)	
Income available	272,376,987	257,062,142	280,908,090
Transfers to the General Fund		(256,814,859)	(280,763,074)
	(271,509,680)		
Net Income	<u>\$ 867,307</u>	<u>\$ 247,283</u>	<u>\$ 145,016</u>

In accordance with Section 12-812 of the General Statutes, the President of the Connecticut Lottery Corporation transfers the excess balance of the Lottery Fund to the General Fund on a weekly basis. These weekly transfers represent an estimate of lottery sales revenues less operating expenditures. Weekly transfers totaled \$256,814,859 and \$280,763,074 for the fiscal years ended June 30, 2003 and June 30, 2004, respectively. These amounts represented roughly 30 and 31 percent of total annual lottery sales for the fiscal years ended June 30, 2003, and 2004, respectively. For the fiscal year ended June 30, 2004, instant tickets made up nearly 61 percent of total sales by game.

As presented in its audited financial statements, the Corporation's Statement of Net Assets for June 30, 2002, June 30, 2003 and June 30, 2004, was as follows:

	<u>June 30,</u>	<u>June 30,</u>	<u>June 30,</u>
	<u>2002</u>	<u>2003</u>	<u>2004</u>
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 19,276,208	\$ 25,634,065	\$ 23,802,339
Accounts receivable net of Allowance	9,510,705	9,566,161	9,799,639
Prepaid annuities for prizes	61,239,119	47,586,668	47,719,567
Accrued interest receivable	17,421,202	16,062,669	14,262,727

Auditors of Public Accounts

Ticket inventory	1,651,173	1,660,453	1,832,864
Prepaid expenses	<u>518,799</u>	<u>297,487</u>	<u>144,734</u>
Total Current Assets	<u>109,617,206</u>	<u>100,807,503</u>	<u>97,561,870</u>
	<u>June 30,</u>	<u>June 30,</u>	<u>June 30,</u>
	<u>2002</u>	<u>2003</u>	<u>2004</u>
Noncurrent Assets			
Investments for prize payments at present value	409,216,300	384,019,733	334,568,087
Prize reserve held by Multi-State Lottery Association	4,686,780	4,634,399	4,514,382
Advances to high tier claim centers	200,000	200,000	198,272
Property, plant and equipment, net	<u>1,991,608</u>	<u>1,392,065</u>	<u>2,483,507</u>
Total Noncurrent Assets	<u>416,094,688</u>	<u>390,246,197</u>	<u>341,764,248</u>
Total Assets	<u>\$525,711,894</u>	<u>\$491,053,700</u>	<u>\$439,326,118</u>
LIABILITIES AND NET ASSETS			
Current Liabilities			
Annuities payable	\$ 64,666,312	\$ 51,165,140	\$ 50,661,118
Prizes Payable	23,952,378	24,936,822	23,163,705
Accrued interest payable	17,421,202	16,062,669	14,262,727
Accounts payable and accrued expenses	6,993,476	9,824,670	11,785,324
Due to Multi-State Lottery Association	257,026	999,944	1,244,195
Deferred revenue	<u>394,825</u>	<u>987,015</u>	<u>438,239</u>
Total Current Liabilities	<u>113,685,219</u>	<u>103,976,260</u>	<u>101,555,308</u>
Long Term Liabilities			
Long-term annuities payable	409,216,251	384,019,733	334,568,087
Total Long-Term Liabilities	<u>409,216,251</u>	<u>384,019,733</u>	<u>334,568,087</u>
Total Liabilities	<u>522,901,470</u>	<u>487,995,993</u>	<u>436,123,395</u>
NET ASSETS			
Invested in capital assets	1,991,608	1,392,065	2,483,507
Restricted for unclaimed prizes	2,810,424	3,057,707	3,202,723
Unrestricted	<u>(1,991,608)</u>	<u>(1,392,065)</u>	<u>(2,483,507)</u>
Total Net Assets	<u>2,810,424</u>	<u>3,057,707</u>	<u>3,202,723</u>

Total Liabilities and Net Assets \$525,711,894 \$491,053,700 \$439,326,118

The Connecticut Lottery Corporation's assets decreased from \$525,711,894 for fiscal year ended June 30, 2002 to \$491,053,700 and \$439,326,118 for the fiscal years ended June 30, 2003 and 2004, respectively. The primary cause of this decrease was a reduction in investments for prize payments at present value and the corresponding decrease in long-term annuities payable. This was, in part, the result of prize winners increasingly choosing the lump sum payment option over the long-term annuity option.

CONDITION OF RECORDS

Our review of the financial records of the Corporation disclosed an area requiring attention, as discussed in this section of the report.

Purchasing of Goods and Services:

- Criteria:* The Connecticut Lottery Corporation's purchasing policies require the issuance of an Invitation to Bid (ITB) or a Request for Proposal (RFP) for the purchase of goods or services costing \$20,000 or more.
- Condition:* We found several instances during the audited period in which the Corporation purchased goods amounting to more than \$20,000 from the same vendor in a non-competitive manner. That is, no ITBs or RFPs were issued.
- Effect:* In some instances, the Corporation did not fully comply with its own purchasing policy with respect to purchases costing \$20,000 or more. This reduced assurance that the Corporation obtained the best prices for such purchases.
- Cause:* We were informed that the Corporation had a longstanding relationship with the subject vendor, and that the Corporation believed that it was making these purchases at relatively low prices.
- Recommendation:* The Connecticut Lottery Corporation should follow its own written purchasing policies and procedures by soliciting bids when required. (See Recommendation 1.)
- Auditee Response:* "The management of the Connecticut Lottery Corporation ("CLC") agrees that written purchasing policies and procedures should be complied with in all instances. An internal review of the exception noted during your audit procedures disclosed the following facts related to purchases from this particular vendor. The product purchased, Jiffy self-seal envelope packs, is specified and unique to our distribution process and has proven over many years to be the best product to protect our instant tickets during shipment. The product was rigorously tested several years ago and compared to other similar products. Test results proved that Jiffy self-seal envelopes were the only ones capable of meeting the CLC's performance standards. Rather than purchase from third-party providers at mark-up prices, the CLC realizes significant savings by purchasing the product directly from the manufacturer's

national distributor. The distributor provides deep discounts to the CLC in addition to warehousing and rapid turnaround. Our independent sampling of third party distributors confirms savings ranging from 16% to 98%, depending upon the order quantity selected. This makes sense because our vendor is a main distributor for the manufacturer and does not require additional handling or markups that the third party vendors do require. However, regardless of the specific facts related to this vendor, the CLC will require full compliance with purchasing policies on all future purchases.”

RECOMMENDATIONS

Status of Prior Audit Recommendation:

- **The Connecticut Lottery Corporation should complete, accept, adopt and implement a disaster recovery plan that addresses prompt business resumption in the event of an interruption of operations.** During our current audit, we saw evidence that the recommendation was implemented. The recommendation is, therefore, not being repeated.

Current Audit Recommendation:

1. **The Connecticut Lottery Corporation should follow its own written purchasing policies and procedures by soliciting bids when required.**

Comment:

We noted that the Corporation made several purchases, each exceeding \$20,000, from the same vendor without soliciting bids.

INDEPENDENT AUDITORS' CERTIFICATION

As required by Section 2-90 and Section 1-122 of the General Statutes, we have conducted an audit of the Connecticut Lottery Corporation's activities for the fiscal years ended June 30, 2003 and 2004. This audit was primarily limited to performing tests of the Corporation's compliance with certain provisions of laws, regulations, contracts and grants, including but not limited to a determination of whether the Corporation has complied with its regulations concerning affirmative action, personnel practices, the purchase of goods and services, the use of surplus funds and the distribution of loans, grants and other financial resources, and to understanding and evaluating the effectiveness of the Corporation's internal control policies and procedures for ensuring that the provisions of certain laws, regulations, contracts and grants applicable to the Authority are complied with. The financial statement audits of the Connecticut Lottery Corporation, for the fiscal years indicated above, were conducted by the Corporation's independent public accountants.

We conducted our audit in accordance with the requirements of Section 2-90 and Section 1-122 of the General Statutes. In doing so, we planned and performed the audit to obtain reasonable assurance about whether the Connecticut Lottery Corporation complied in all material respects with the provisions of certain laws, regulations, contracts and grants and to obtain a sufficient understanding of internal control to plan the audit and determine the nature, timing and extent of tests to be performed during the conduct of the audit.

COMPLIANCE

Compliance with the requirements of laws, regulations, contracts and grants applicable to the Connecticut Lottery Corporation is the responsibility of the Corporation's management.

As part of obtaining reasonable assurance about whether the Connecticut Lottery Corporation complied with laws, regulations, contracts and grants, noncompliance with which could result in significant unauthorized, illegal, irregular or unsafe transactions or could have a direct and material effect on the results of the Corporation's financial operations for the fiscal years ended June 30, 2003 and 2004, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, including but not limited to the following areas:

- Affirmative action
- Personnel practices
- Purchase of goods and services
- Use of surplus funds
- Distribution of loans, grants and other financial resources

Our examination included reviewing all or a representative sample of the Corporation's activities in those areas and performing such other procedures as we considered necessary in the circumstances. The results of our tests disclosed the following instances of non-compliance,

which are further described in the accompanying “Condition of Records” and “Recommendations” sections of this report: In several instances, the Corporation made purchases exceeding \$20,000, without soliciting bids, as required by the Corporation’s purchasing policies.

INTERNAL CONTROL

The management of the Connecticut Lottery Corporation is responsible for establishing and maintaining effective internal control over its financial operations and compliance with the requirements of laws, regulations, contracts and grants applicable to the Corporation. In planning and performing our audit, we considered the Corporation’s internal control over its financial operations and its compliance with requirements that could have a material or significant effect on the Corporation’s financial operations in order to determine our auditing procedures for the purpose of evaluating the Corporation’s financial operations and compliance with certain provisions of laws, regulations, contracts and grants, and not to provide assurance on the internal control over those control objectives. Our consideration of internal control included, but was not limited to, the following areas:

- Affirmative action
- Personnel practices
- Purchase of goods and services
- Use of surplus funds
- Distribution of loans, grants and other financial resources

Our consideration of the internal control over the Corporation’s financial operations and over compliance would not necessarily disclose all matters in the internal control that might be material or significant weaknesses. A material or significant weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with certain provisions of laws, regulations, contracts, and grants that would be material in relation to the Corporation’s financial operations or noncompliance which could result in significant unauthorized, illegal, irregular or unsafe transactions to the Corporation being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control that we consider to be material or significant weaknesses.

However, we noted certain matters involving internal control over the Connecticut Lottery Corporation’s financial operations and/or compliance, which are described in the accompanying “Condition of Records” and “Recommendations” sections of this report.

This report is intended for the information of the Governor, the State Comptroller, the Appropriations Committee of the General Assembly and the Legislative Committee on Program Review and Investigations. However, this report is a matter of public record and its distribution is not limited. Users of this report should be aware that our audit does not provide a legal determination of the Connecticut Lottery Corporation’s compliance with the provisions of the laws, regulations, contracts and grants included within the scope of this audit.

CONCLUSION

In conclusion, we wish to express our appreciation for the courtesies and cooperation extended to our representatives by the officials and employees of the Connecticut Lottery Corporation during our examination.

Daniel F. Puklin
Principal Auditor

Approved:

Kevin P. Johnston
Auditor of Public Accounts

Robert G. Jaekle
Auditor of Public Accounts