

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

REVIEW REPORT
OF
STATE LOTTERY COMMISSION OF INDIANA
STATE OF INDIANA
July 1, 2011 to June 30, 2012



FILED
09/17/2013

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AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Kathryn Densborn	12-07-06 to 10-14-11
	Megan Ornellas (Interim)	10-17-11 to 12-11-11
	Karl B. Browning	12-12-11 to 01-08-17
Chairman of the Commission	William A. Zielke	07-01-11 to 06-30-14



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE STATE LOTTERY COMMISSION OF INDIANA

We have reviewed the activities related to the receipts, disbursements, and assets of the State Lottery Commission of Indiana for the period of July 1, 2011 to June 30, 2012. The State Lottery Commission of Indiana's management is responsible for the receipts, disbursements, and assets.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the receipts, disbursements, and assets. Accordingly, we do not express such an opinion.

Financial transactions of this office are included in the scope of our audit of the State of Indiana as reflected in the Indiana Comprehensive Annual Financial Report. The financial statements of this office were audited by other auditors in compliance with Government Auditing Standards and Circular A-133, their report thereon was furnished to us, and our opinion as it relates to the financial statements of the State Lottery Commission of Indiana, as presented in the Indiana Comprehensive Annual Financial Report, is based upon the report of the other auditors. The report by other auditors does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Based on our review, nothing came to our attention that caused us to believe that the activities related to the receipts, disbursements, and assets of the State Lottery Commission of Indiana are not in all material respects in conformity with the criteria set forth in the Accounting and Uniform Compliance Guidelines Manual for State Agencies, and applicable laws and regulations.

This report is intended solely for the information and use of the State Lottery Commission of Indiana's management and others within the entity, and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office reviewed.

STATE BOARD OF ACCOUNTS

July 24, 2013

STATE LOTTERY COMMISSION OF INDIANA
EXIT CONFERENCE

The contents of this report were discussed on August 22, 2013, with Timothy Kuehr, Lottery Chief Financial Officer. Our report disclosed no material items that warrant comment at this time.