

GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Chief Financial Officer



Office of Integrity and Oversight

TO: Beth Bresnahan, Executive Director
Office of Lottery and Gaming

FROM: Timothy Barry, Executive Director
Office of Integrity and Oversight

A handwritten signature in black ink that reads "Timothy Barry".

DATE: December 4, 2019

SUBJECT: Final Report on the Audit of Internal Controls over the Office of Lottery and Gaming (OLG) Instant Tickets Inventory Process (OIO No. 19-01-08 OLG)

This report summarizes the results of the Office of the Chief Financial Officer (OCFO)'s Office of Integrity and Oversight (OIO)'s Audit of the Internal Controls over the Office of Lottery and Gaming (OLG) Instant Tickets Inventory Process. The objectives of the audit were to: 1) determine whether OLG has adequate internal controls in place over the instant tickets inventory process, and 2) assess the current inventory methods of receiving, distributing and tracking instant tickets at OLG.

OIO provided five recommendations to address the two findings cited in the report. The agency provided a written response to the draft report on November 26, 2019 and concurred with all recommendations. The agency stated they have implemented one (1) of the recommendations and plan to take corrective actions to address the remaining four (4) recommendations. The actions taken and planned are responsive and meet the intent of the recommendations. A copy of the response, in its entirety, is included as an Appendix to this report.

We appreciate the assistance and cooperation that you and your staff provided to OIO during this audit. Should you have any questions related to the report, please contact me at (202) 442-6433; or Tisha Edwards, Director of Internal Audit, at (202) 442-6446.

Attachment

cc: Jeffrey DeWitt, Chief Financial Officer, Government of the District of Columbia
Angell Jacobs, Deputy Chief Financial Officer and Chief of Staff, OCFO
Marshelle Richardson, Chief Risk Officer, OCFO
Craig Lindsey, Agency Fiscal Officer, OLG



Office of Integrity & Oversight

**Government of the District
of Columbia, Office of the
Chief Financial Officer**

December 4, 2019

**Audit of Internal Controls
Over the Office of Lottery
and Gaming (OLG)
Instant Tickets Inventory
Process**



Highlights

Highlights of Report 19-01-08 OLG, a report to the Executive Director of the Office of Lottery and Gaming

Why OIO Did This Audit

The Office of Integrity and Oversight (OIO) performed this audit of internal controls over the Office of Lottery and Gaming (OLG) instant ticket inventory process to: (1) determine whether OLG has adequate internal controls in place over the instant tickets inventory process, and (2) assess the current inventory methods of receiving, distributing and tracking instant tickets at OLG. Our audit covered the period October 1, 2017 to December 31, 2018. This audit was included in the OIO FY 2019 Audit Plan.

What OIO Recommends

We provided the Executive Director, OLG with five (5) recommendations to improve internal controls. Our recommendations centered on:

- Complying with the OLG Inventory Status Compliance Monitoring policy and OLG Record Retention schedule.
- Updating procedures to include returns of instant tickets due to a change of ownership.
- Providing personnel with training on the OLG policies for instant ticket returns.

December 4, 2019

AUDIT OF INTERNAL CONTROLS OVER THE OFFICE OF LOTTERY AND GAMING (OLG) INSTANT TICKETS INVENTORY PROCESS

What Did OIO Find

While we did not identify non-compliance with instant ticket issuance requirements, OLG Finance did not maintain evidence of instant ticket monitoring, thus we could not confirm whether monitoring was conducted in accordance with policy. As it relates to instant ticket return policies, we noted conflicting instructions were provided due to multiple versions of the instant ticket return policy. Reinforcing compliance with monitoring requirements and updating and training employees on the return policy should improve the deficiencies identified.

Evidence of Instant Ticket Monitoring was not Maintained

The OLG Finance Office was unable to provide 22 or 19% of the In-Transit Reports requested. Although we did not identify any discrepancies in review of the In-Transit Reports provided, it is imperative that OLG Finance monitor and maintain the In-Transit report as required to ensure compliance with instant ticket related policies.

Instant Ticket Return Procedures Do Not Provide Adequate Guidance

Multiple versions of the instant ticket return policy led to conflicting verbal guidance and the inconsistent application of the policy by OLG staff. At the conclusion of our fieldwork, a new return policy was provided; however, it did not address all aspects of returning instant tickets. Therefore, the policy should be updated, communicated, and training should be provided to the OLG staff involved in the instant ticket return process.

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Abbreviations and Acronyms

DCLB	District of Columbia Lottery and Charitable Games Control Board
DCMR	D.C. Municipal Regulations
FY	Fiscal Year
OCFO	Office of the Chief Financial Officer
OIG	Office of the Inspector General
OIO	Office of Integrity and Oversight
OLCG	Office of Lottery and Charitable Gaming
OLG	Office of Lottery and Gaming
SOP	Standard Operating Procedures
UPS	United Parcel Service

Background

The mission of the Office of Lottery and Gaming (OLG) is to provide revenue-generating entertainment through the sale of innovative lottery products and promotions that directly benefit the residents and the economic vitality of the District of Columbia. DC Act 3-172 requires that the OLG make a monthly remittance to the D.C. General Fund of the revenues from sales less operating expenses, prizes/winnings and a contribution to a reserve fund of not more than 2 percent of the estimated annual prize payments.

In fiscal year (FY) 2018 total revenue for the DC Lottery were \$210.3 million, with 23% of the revenue (\$49.5 million) coming from instant ticket sales.

Instant Ticket Inventory and Distribution Process

New instant ticket games(s) are scheduled to launch on the first Wednesday of the month. The games that are chosen to be launched are based on the market conditions such as the types of games that are popular with players and sales trends. OLG's instant ticket games have seven price points; \$1, \$2, \$3, \$5, \$10, \$20, and \$30. Some of the games that launched during the scope of our audit were UNO, Racing Presidents, 20X The Money, Hit the Jackpot, Double Match, and Crown Jewels.

The OLG is responsible for the warehousing and distribution of instant tickets. Retailers receive instant tickets by calling the OLG Telemarketing Sales (Tel-Sel) Department or directly from the OLG Sales Department when new instant ticket games are launched.

When the retailers call to place orders, the Tel-Sel representative checks the inventory to confirm availability of the instant tickets requested and whether the retailer has funds outstanding due (for OLG products). If the instant tickets requested are available and the retailer does not owe funds to the OLG, the instant tickets are picked up at the OLG Warehouse located at OLG Headquarters, by the United Parcel Service (UPS) and delivered to the retailer.

Title 30 of the D.C. Municipal Regulations (DCMR) Chapter 7, §700.13, states agents shall confirm receipt of the instant tickets

at the photon terminal within 24 hours of signing for delivery. Retailers confirm receipt by scanning the UPS inventory manifest at the retailer's photon terminal (lottery register) thereby changing the delivered instant tickets from an "In Transit" to an "Issued" status; however, in some instances, the confirmation may be delayed for the following reasons:

1. Instant tickets stolen or lost in route to the retailer's location.
2. Instant tickets delivered to the wrong location.
3. Store manager/owner (who are authorized to use the photon terminal) away from their store,
4. Some store owners/managers not wanting to confirm receipt of the tickets, which starts the Lottery's billing cycle (retail agents are invoiced once 80% of low tier prizes for a game are awarded or 45 days after the instant tickets are activated).

To monitor the receipt and acceptance of instant ticket shipments by retailers, the OLG uses the In-Transit Report which is an automatically generated reporting extract from the Lottery Contractor, Intralot. The In-Transit report is generated each business day by OLG Security and is forwarded to OLG Finance. OLG Finance reviews/monitors the report to identify the retailers who are non-compliant with DCMR Chapter 7, §700.13. Finance also forwards the report to other OLG managers and staff including but not limited to the OLG Executive Office and Trade Development (or Sales), Security, and additional Finance staff.

If the retail agent does not confirm receipt within 5 business days, the Sales Coordinator calls/visits the retail agent to find out the reason(s) for not confirming the receipt of the tickets and to encourage them to move the tickets to an "Issued" status. If instant tickets are reported as lost or stolen, it is OLG's responsibility to request a UPS investigation, report the incident to the OLG Security and Compliance Department (Security) & Agency Financial Operations (Finance), and record the tickets as lost/stolen in the OLG's Back Office System (BOS).

DCMR Chapter 7, §700.14 requires agents to activate instant tickets at the photon terminal within thirty (30) days of signing for delivery of the instant tickets. The activation process is critical and is required before an instant ticket is sold. If an un-activated winning ticket is sold, the winner will have difficulty redeeming

the prize.

Instant Ticket Return Process

The retailers may return full packs of instant tickets to the Lottery under the following circumstances:

- Inventory management,
- License suspension,
- License revocation, or
- Change of ownership.

To manage their inventory, retailers may return full packs of issued instant tickets at any time to the Lottery for exchange of games that may sell better based upon the current market demand provided that the packs have not been settled or the game has not reached the announced “end game” date.

Retailers may return partial packs of instant tickets to the Lottery if their license has been revoked.

In the event of a license suspension, license revocation or change of ownership, the Photon terminal is used to process the return of full packs of instant tickets if the Photon terminal is activated. If the Photon terminal cannot be activated, a complete itemization of the ticket(s) being returned should be prepared using the “Instant Ticket Returns/Re-Issue” form.

Once the instant tickets have been itemized and scanned, if applicable, at the retailer’s location by the Sales Coordinator, the tickets are brought back to OLG Headquarters and given to OLG Finance for verification. The instant tickets are either restocked for distribution (full packs) or stored for destruction (partial packs).

For returns of partial packs of instant tickets for a license revocation they should be processed on the Photon terminal at the retailer’s location, if the Photon terminal is activated. If the Photon terminal cannot be activated, a complete itemization of the ticket(s) being returned should be prepared using the “Instant Ticket Returns/Re-Issue” form.

For returns of partial packs for a license suspension, the Photon terminal at the retailer’s location ***should not*** be used unless

authorized by the OLG Agency Fiscal Officer. The instant ticket information and retailer's information must be itemized on the "Instant Ticket Returns/Re-Issue" form.

In the event of a return of instant tickets (full and partial packs), due to a non-compliance issue, the Sales Coordinator and a member of OLG Security physically retrieves the tickets from the retailer's site.

Objectives, Scope, and Methodology

The objectives of our audit were to: 1) determine whether OLG has adequate internal controls in place over the instant tickets inventory process; and 2) assess the current inventory methods of receiving, distributing and tracking instant tickets at OLG. We also followed up on a prior audit recommendation. The audit covered the period October 1, 2017 to December 31, 2018.

To accomplish our objectives, we reviewed applicable OLG Standard Operating Procedures (SOPs) and policies for inventory compliance, sales of instant tickets, and records retention. We met with and conducted interviews with the relevant OLG Agency Financial Operations, Trade Development, Office of Resources Management, and Security and Compliance departments to gain an understanding of the instant ticket inventory process. We selected and reviewed statistical samples of instant tickets distributed to retail agents and supporting documentation for the period October 1, 2017 to December 31, 2018. We observed the destruction process of partial instant ticket packs that were returned to the OLG by retailers.

This performance audit was conducted in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Finding 1: Lack of Evidence to Support OLG's Finance Office Monitoring of Receipt and Acceptance of Instant Ticket Shipments by Retailers

The OLG Finance Office was unable to provide 22 or 19% of the In-Transit Reports requested. Although we did not identify any discrepancies in review of the In-Transit Reports provided, it is imperative that OLG Finance monitor and maintain the In-Transit reports as required to ensure compliance with instant ticket receipt and acceptance requirements.

OIO selected 60¹ business days between October 1, 2017 to December 31, 2018 based on a total population of 311 business days and requested the corresponding In-Transit reports for the dates selected. In discussion with the Inventory Specialist, it was determined that instant ticket packs are usually issued and activated within 15 days; therefore, we also requested the In-Transit reports generated 15 business days later for each sample date to ensure the instant tickets packs were issued timely. For example, for the sample date December 31, 2018, we requested the In-Transit report for January 21, 2019 which was 15 business days later.

The OLG Finance Office was unable to provide 22 or 19% of the 116² reports requested. The SOP for Inventory Status Compliance Monitoring (Revised October 24, 2017) states the In- Transit" and "Issued" pack status report will be run *daily* (emphasis added) by the Agency Fiscal Officer or designee. Additionally, the procedures state the Agency Fiscal Officer or designee will review the In-transit status report for non-compliant retailers and forward to the Sales Manager or designee for further action.

We met with OLG Security officials and they confirmed their office created the In-Transit Report and it is automatically generated and forwarded via e-mail to an OLG Finance Office employee each business day who forwards the report to applicable OLG management and staff. OIO confirmed that In-Transit reports were generated for 18 of the 22 days OLG Finance could not provide.

We reviewed the In-Transit Reports provided for compliance with the receipt and acceptance requirements and did not identify any exceptions. Although we did not identify any issuance exceptions, we are unable to confirm that OLG Finance consistently monitored the In- Transit reports for non-compliant retailers as required.

¹ The sample was based on a 95 percent confidence level, with a 5% precision and zero error rate

² In two instances, 15 business days after our initial sample date fell on a holiday; therefore, we used the next business day.

In addition to their monitoring requirements, OLG Finance is required to maintain documents in accordance with the OLG (formerly OLCG) Record Retention Schedule, Schedule No. 10-2017 (Revised September 2017), Agency Fiscal Office Item 19 states: *"Subject Files are the Agency Fiscal Officer's subject files that area (sic) primary part of the Lottery's institutional memory, and may consist of files divided into sub-categories, include memorandums, e-mails, faxes and correspondence with attachments."* Further, subject files are to be maintained in the office for 10 years and after, submitted to D.C. Archives. In-Transit reports which are emailed with an attachment, are categorized as subject files; therefore, they should have been maintained by OLG Finance.

OLG Finance officials stated oversight of the "In-Transit" status of instant tickets is consistently provided regardless of a report being generated daily; however, it is not clear how receipt and acceptance of shipments are monitored without a daily In-Transit report. It is imperative that the instant ticket issuance process is monitored and documented in order to reduce the risks of instant ticket shipments not being properly accepted by retailers on a timely basis.

Recommendations

We recommend the Executive Director, OLG:

1. Direct the OLG Agency Fiscal Officer to ensure compliance with the instant ticket daily monitoring requirements.
2. Reinforce record retention requirements to ensure pertinent files are maintained as outlined.

MANAGEMENT RESPONSE AND OIO COMMENTS

Management Response (Recommendation 1):

The OLG agreed with the recommendation and stated the OLG AFO is working with the designated Finance staff member whose role entails instant ticket daily monitoring to ensure compliance. Also, the AFO has assigned a Finance team member to serve as a back-up to distribute the In-Transit Report in the absence of the designee, and the designated & back-up have been requested to either make a note (if the issue is email related) or email any event(s) that are preventing the report from being distributed.

OIO Comment:

The planned corrective action is responsive and meets the intent of the recommendation.

Management Response (Recommendation 2):

The OLG agreed with the recommendation and stated that following the receipt of OIO's draft report and recommendation they discussed the detail records retention requirements with Finance staff. Additionally, on November 25, 2019, as a reminder to all department directors, managers, and chiefs, the OLG Resource Management Division distributed (via email) the Office's record retention schedule.

OIO Comment:

The corrective action is responsive and meets the intent of the recommendation.

Finding 2: Instant Ticket Return Procedures Do Not Provide Adequate Guidance

The OLG provided multiple versions of the instant ticket return policy. The multiple versions of the instant ticket return policy included contradictory instructions on the handling of the instant ticket returns. Interviews with OLG personnel and review of an internal investigation related to a change of ownership, revealed that the dissemination of conflicting instructions led to the inconsistent application of the instant ticket return policy.

OIO received three (3) versions of the instant ticket return policy:

- Return and Restock of Instant Ticket Inventory from DCLB Retailers (Original Issue Date: July 26, 2013; Revision Date: January 19, 2016).
- Returning Partial Packs of Instant Tickets SOP (Original Issue Date: April 30, 2014; Revision Date: January 10, 2017).
- Returning, Restocking, and Re-Issuing of Instant Ticket Inventory (Original Issue Date: July 26, 2013; Revision Date: February 1, 2018).

OIO reviewed the procedures and noted each version contained slightly different instructions for the handling of the return of instant tickets. In addition to reviewing the procedures we interviewed four (4) Sales Coordinators and discussed their roles, responsibilities and understanding of the instant ticket inventory process. The OLG Sales Coordinators interviewed all concurred that there is a need for additional communication and consistency in the instructions provided.

The need for additional communication and consistency was further demonstrated in the handling of a change of ownership of a former lottery retailer in FY 2018. OLG Security conducted and completed an investigation based on the handling of the partial packs of instant tickets retrieved from a former retailer. Specifically, the investigation revealed inconsistencies in the handling of partial packets of instant tickets by a Sales Coordinator due to incorrect verbal instruction.

The results of the investigation illustrate that clearer instructions and training are needed for OLG personnel involved in the instant ticket return process. Proper training for OLG employees involved in the instant ticket return process, should mitigate the risks associated with the instant ticket return process.

At the conclusion of our fieldwork, OLG provided a revised Return and Restock of Instant Ticket Inventory policy (Date: July 23, 2019). The revised policy provides additional instructions however, it does not specifically speak to change of ownership or provide procedures to address the coordination required between Sales, Security, and Finance for the return of instant tickets. Whenever possible, OLG personnel involved in licensing action should meet and discuss the status of the instant tickets before visiting the retailer.

Recommendations

We recommend the Executive Director, OLG:

3. Update SOPs to include returns of instant tickets due to a change of ownership. Previous SOP's should be taken out of circulation to ensure consistency.
4. Establish policies ensuring that all OLG personnel (Sales, Security, and Finance) involved in an administrative licensing action (suspension, revocation) meet in person before visiting a retailer, when possible.
5. Provide training on the revised and updated SOPs to all OLG personnel involved in the instant ticket return and monitoring processes.

MANAGEMENT RESPONSE AND OIO COMMENTS

Management Response (Recommendation 3):

The OLG agreed with the recommendation and stated they will insert language into SOP No. 19-004, Return and Restock of Instant Ticket Inventory, detailing that partial packs cannot be returned during a license surrender. OLG stated the SOP is being revised and circulated for review. Once the SOP is finalized and the new SOP issued, OLG stated that the previous version will be taken out of circulation.

OIO Comment:

The planned corrective action is responsive and meets the intent of the recommendation.

Management Response (Recommendation 4):

The OLG agreed with the recommendation and stated they will refine, strengthen and solidify the process currently followed, which details the procedural process for the coordination between Finance, Legal, Licensing, Sales and Security to ensure, when possible, an in-person meeting transpires between internal parties before the retailer is visited.

OIO Comment:

The planned corrective action is responsive and meets the intent of the recommendation.

Management Response (Recommendation 5):

OLG agreed with the recommendation and stated that upon finalizing the edits to SOP No. 19-004, they will require all staff who have a role in the process to sign and acknowledge that they have read and understand the corresponding Standard Operating Procedures.

OIO Comment:

The planned corrective action is responsive and meets the intent of the recommendation.

Exhibit A: Summary of Recommendations and Benefits

No.	Recommendation	Type of Benefit	Agency Reported Estimated Completion Date	Status ¹
1	Direct the OLG Agency Fiscal Officer to ensure compliance with the instant ticket daily monitoring requirements.	Internal Control & Process Improvement	TBD	Open
2	Reinforce record retention requirements to ensure pertinent files are maintained as outlined.	Internal Control	11/25/2019	Closed
3	Update SOPs to include returns of instant tickets due to a change of ownership. Previous SOP's should be taken out of circulation to ensure consistency	Internal Control	12/9/2019	Open
4	Establish policies ensuring that all OLG personnel (Sales, Security, and Finance) involved in an administrative licensing action (suspension, revocation) meet in person before visiting a retailer, when possible.	Process Improvement	12/31/2019	Open
5	Provide training on the revised and updated SOPs to all OLG personnel involved in the instant ticket return and monitoring processes.	Process Improvement	12/9/2019	Open

¹ This column provides the status of the recommendation as of the report date. For final reports “Open” means management and the OIO are in agreement on the action to be taken, but the action is not complete. “Closed” means that management advised that the action taken needed to correct the condition is complete. If a completion date was not provided the date of management’s response was used. “Unresolved” means that management has neither agreed to take the recommended action nor proposed satisfactory alternative actions to correct the condition.

Appendix 1

OLG Management Response

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER
OFFICE OF LOTTERY AND GAMING



MEMORANDUM

TO: Timothy Barry, Executive Director
Office of Integrity and Oversight

FROM: Beth Bresnahan, Executive Director *Beth Bresnahan*
Office of Lottery and Gaming *11-26-19*

DATE: November 26, 2019

RE: OLG Response to Report No. 19-01-08 OLG (Audit of Internal Controls Over the Office of Lottery and Gaming Instant Tickets Inventory Process)

I would like to extend my thanks to you and Office of Integrity and Oversight (OIO) staff for its thorough work and transparent processes in auditing the internal controls over the OLG's Instant Ticket inventory process.

The OLG team responsible for these areas of operation and I have reviewed the report and recommendations made and have provided responses below.

We are always available for further discussion or for an exit interview, if needed.

Recommendations

1. Direct the OLG Agency Fiscal Officer to ensure compliance with instant ticket daily monitoring process.

OLG Response: The OLG AFO is working with the designated Finance staff member whose role entails instant ticket daily monitoring to ensure compliance. Additionally, the AFO has assigned a Finance team member to serve as a back-up to distribute the In-transit Report in the absence of the designee. Both have been requested to either make a note (if issue is email related) or email any event(s) that are preventing the report from being distributed. It is also imperative to note that non-compliant retailers remain on the In-transit Report until they become compliant, therefore eliminating a retailer falling through the cracks due to a circumstance that prevents report distribution for a particular day.

- 2. Reinforce record retention requirements to ensure pertinent files are maintained as outlined.**

OLG Response: Following receipt of OIG's draft report and recommendation, the OLG AFO discussed in detail record retention requirements with Finance staff. Additionally, the OLG's Resource Management division distributed the Office's record retention schedule via email to all department directors, managers and chiefs as a reminder of requirements at 9:45 a.m. on November 25, 2019.

- 3. Update SOPs to include returns of instant tickets due to a change of ownership. Previous SOPs should be taken out of circulation to ensure consistency.**

OLG Response: A DC Lottery License is non-transferrable, so there is no "change of ownership" license status that would support returning partial instant ticket packs. In the case that a store owner is selling their business and the new owner intends to sell lottery, the existing owner would need to surrender their license and the new owner would need to apply for licensure. Under this scenario, partial packs of instant tickets could not be returned. Full packs of instant tickets can be returned at any time, provided the pack(s) have not settled or reached "end of game" status.

To help clarify any potential misunderstanding, the OLG will insert language into the SOP No. 19-004, Return and Restock of Instant Ticket Inventory detailing that partial packs cannot be returned during a license surrender.

The SOP is being revised and circulated for review by the involved personnel. Once finalized, the new SOP will be issued to all pertinent departments and the previous version will be taken out of circulation. The anticipated completion date for this action is the week of December 9, 2019.

- 4. Establish policies ensuring that all OLG Personnel (Sales, Security and Finance) involved in an administrative licensing action (suspension, revocation) meet in person before visiting a retailer, when possible.**

OLG Response: OLG will refine, strengthen and solidify the process currently followed (see attached draft SOP circulated in February 2018: *Coordination of Inventory Confiscation Resulting from a Licensing Compliance Enforcement Action. Issued*) which details the procedural process for the coordination between Finance, Legal, Licensing, Sales and Security when taking an administrative licensing action to ensure, when possible, an in-person meeting transpires between pertinent internal parties before the retailer is visited. The anticipated completion date for this action is December 31, 2019.

- 5. Provide training on the revised and updated SOPs to all OLG personnel involved in the instant ticket return and monitoring processes.**

OLG Response: Upon finalizing edits to SOP No. 19-004 as detailed in Response #3, OLG will require all staff who have a role in the process to sign and acknowledge that they have read and understand the corresponding Standard Operating Procedures.