



Dave Yost • Auditor of State

**OHIO LOTTERY COMMISSION
CUYAHOGA COUNTY**

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Ohio Lottery Commission
Cuyahoga County
615 West Superior Avenue
Cleveland, Ohio 44113

We have performed the procedures enumerated below, which were agreed to by the Ohio Lottery Commission (the Commission) and the other member lotteries in the states of California, Georgia, Illinois, Massachusetts, Michigan, New Jersey, New York, Texas, Virginia and Washington (referred to as the "Member Lotteries") who operate Mega Millions, solely to assist the Commission and Member Lotteries with respect to the evaluation of the following financial information associated with Mega Millions: The Commission sales and prize expense for the period April 1, 2015 through March 31, 2016. We followed the American Institute of Certified Public Accountants' attestation standards for agreed-upon procedures engagements included in the Comptroller General of the United States' *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. Our procedures were as follows:

- a) We obtained from the Commission the "Draw Activity" and "Fixed Prize Analysis" for the period April 1, 2015 through March 31, 2016 (attached as Exhibit I and Exhibit II, respectively). We proved their mathematical accuracy with no exceptions noted.
- b) We haphazardly selected the following five (5) drawings from the period April 1, 2015 to March 31, 2016 for testing and performed procedures "c", "d", and "e" below:

July 21, 2015
October 16, 2015
December 18, 2015
February 9, 2016
March 11, 2016

- c) For each draw date selected in step "b" above, we compared the total amount of sales as shown on the daily sales report produced by the Commission's gaming system and the total amount of sales shown on the related daily sales report produced by Internal Control System ("ICS"), with the balance listed in the "sales" column for the respective draw date on the "Draw Activity" report attached as Exhibit I and found them to be in agreement.

- d) We calculated the total dollar amount of fixed prizes for the draw dates selected in step "b" above, based on the total number of winners from the Commission's gaming system for each prize level and the prize structure of the Mega Millions fixed prizes (as defined in the official game rules). We compared the calculated expense with the amount listed in the "Actual Fixed Prizes" column for the respective draw date on the "Draw Activity" report attached as Exhibit I and found them to be in agreement.
- e) For each draw date selected in step "b" above, we compared the amount of sales, actual fixed prizes, and share of fixed prizes shown on the "Draw Activity" report attached as Exhibit I to the amounts shown on the applicable Mega Millions Prize Settlement Reports and found them to be in agreement.
- f) For the period identified in step "a" above, we haphazardly selected two months (May 2015 and June 2015) and obtained the "Expired Prize Settlement Report" distributed by the Virginia Lottery. For the two months selected, we obtained from the Commission Internal Control System (ICS) the actual fixed prizes awarded, and the prizes unclaimed. We compared the ICS data back to the data reported from the Virginia Lottery for each draw of the subject months and found them to be in agreement.
- g) We compared the amounts shown as the total of the actual fixed prizes and the total of the share of fixed prizes on the "Draw Activity" report attached as Exhibit I to the applicable amounts shown on the "Fixed Prize Analysis" report attached as Exhibit II and found them to be in agreement.
- h) For the amounts listed in the "Cash Option Amount" column of the "Draw Activity" report attached as Exhibit I, we obtained and compared the amount to the Commission's cash disbursement subsidiary records which summarize the funds disbursed to the prize winner and found them to be in agreement.
- i) We noted no purchase of investments associated with the jackpot prizes.
- j) We compared the total of the period transfers from the Commission to the Virginia Lottery for settlement of the fixed prize liability as shown in the Commission's cash disbursement subsidiary records to the amount listed in the "Qtrly/Yrly Settlement Transfers In (Out)" column on the "Fixed Prize Analysis" report attached as Exhibit II and found them to be in agreement.
- k) We compared the balance listed as the Commission's payable as of March 31, 2016 for the fixed prizes as shown on the "Fixed Prize Analysis" report attached as Exhibit II to the Commission's financial accounting records and to the Mega Millions Prize Settlement Report as of March 31, 2016 and found them to be in agreement.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the Commission sales and prize expense for the period April 1, 2015 through March 31, 2016. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Commission and Member Lotteries, and is not intended to be and should not be used by anyone else.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

September 13, 2016

Exhibit I – Draw Activity
Exhibit II – Fixed Prize Analysis

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	Draw Date	Sales	Actual Fixed	Share Profz Fixed	Announced JP	Cash Options
	4/03/2015	703,397	74,584	173,267		
	4/07/2015	647,881	80,708	84,029		
	4/10/2015	705,851	82,277	84,980		
	4/14/2015	689,918	88,491	83,497		
	4/17/2015	763,654	101,010	194,690		
	4/21/2015	733,117	84,072	281,436		
	4/24/2015	822,419	94,795	95,980		
	4/28/2015	783,571	93,231	92,903		
	5/01/2015	898,946	103,351	197,971		
	5/05/2015	925,903	116,513	119,763		
	5/08/2015	1,043,317	1,128,190	223,395		
	5/12/2015	1,056,473	129,596	219,501		
	5/15/2015	1,189,521	154,251	245,543		
	5/19/2015	1,240,203	1,146,757	254,188		
	5/22/2015	1,427,036	191,705	374,448		
	5/26/2015	1,321,027	150,711	240,370		
	5/29/2015	1,657,936	1,215,708	276,803		
IL	6/02/2015	1,765,313	269,512	981,459		
	6/05/2015	744,318	102,917	95,664		
	6/09/2015	660,193	98,307	104,550		
	6/12/2015	702,620	74,094	269,182		
	6/16/2015	673,003	92,731	80,084		
	6/19/2015	730,284	85,771	102,935		
	6/23/2015	721,302	78,497	81,523		
	6/26/2015	794,383	97,777	196,703		
	6/30/2015	763,036	92,208	96,704		
	7/03/2015	853,584	102,227	96,004		
	7/07/2015	829,273	105,807	100,930		
	7/10/2015	987,902	122,717	218,594		
	7/14/2015	984,119	113,757	303,870		
	7/17/2015	1,115,431	149,250	142,212		
PB	7/21/2015	1,140,589	125,588	218,493		
	7/24/2015	694,719	85,235	84,331		
	7/28/2015	631,684	66,770	75,723		
PB	7/31/2015	691,556	1,084,216	181,311		
	8/04/2015	626,563	75,274	81,886		
	8/07/2015	668,629	70,505	174,797		
	8/11/2015	638,065	75,110	75,752		
	8/14/2015	688,362	92,235	84,224		
	8/18/2015	652,657	78,329	182,091		
	8/21/2015	714,559	74,504	78,291		
	8/25/2015	683,646	77,574	71,881		
	8/28/2015	749,651	83,429	85,058		
	9/01/2015	737,576	85,041	91,827		
	9/04/2015	801,381	94,709	190,084		
	9/08/2015	719,950	89,982	193,808		
NY	9/11/2015	909,221	96,471	196,091		
	9/15/2015	615,168	78,761	80,102		
	9/18/2015	654,580	89,168	183,398		
	9/22/2015	620,999	79,195	75,866		
	9/25/2015	691,685	78,882	178,065		
	9/29/2015	653,024	72,166	172,865		
	10/02/2015	740,117	94,397	293,809		

	Draw Date	Sales	Actual Fixed	Share Profz Fixed	Announced JP	Cash Options
	10/06/2015	686,635	76,447	79,410		
	10/09/2015	765,866	87,495	288,003		
	10/13/2015	726,636	92,272	90,213		
	10/16/2015	802,399	87,387	89,021		
	10/20/2015	782,042	100,578	96,394		
	10/23/2015	919,945	102,647	101,930		
	10/27/2015	893,265	120,839	108,632		
	10/30/2015	1,029,039	128,461	120,340		
	11/03/2015	1,073,624	124,833	122,767		
	11/06/2015	1,186,967	141,679	138,188		
	11/10/2015	1,212,181	144,080	147,461		
OH	11/13/2015	1,595,317	1,199,604	285,480		122,276,029.00
	11/17/2015	624,691	88,355	187,134		
	11/20/2015	667,007	83,987	85,321		
	11/24/2015	620,184	73,273	76,527		
	11/27/2015	598,434	66,044	166,967		
	12/01/2015	638,094	76,256	176,925		
	12/04/2015	700,979	72,644	272,572		
	12/08/2015	674,204	77,804	182,122		
	12/11/2015	739,395	82,088	183,815		
	12/15/2015	700,673	88,495	177,595		
	12/18/2015	774,687	99,312	107,317		
	12/22/2015	794,647	100,963	193,456		
	12/25/2015	762,753	88,126	88,657		
	12/29/2015	896,355	104,289	203,043		
	1/01/2016	945,785	117,022	124,755		
	1/05/2016	1,268,342	146,978	336,189		
NY	1/08/2016	1,662,402	191,352	187,652		
	1/12/2016	892,409	133,772	120,444		
	1/15/2016	828,761	95,668	92,826		
	1/19/2016	624,744	85,936	280,188		
	1/22/2016	676,925	76,206	79,984		
	1/26/2016	631,623	69,989	174,157		
	1/29/2016	686,101	74,643	87,677		
	2/02/2016	664,534	82,419	83,586		
	2/05/2016	712,580	82,160	82,193		
	2/09/2016	646,443	69,214	72,862		
	2/12/2016	701,849	73,833	74,979		
	2/16/2016	635,217	69,389	167,782		
	2/19/2016	781,826	92,131	90,427		
	2/23/2016	758,329	84,252	88,242		
	2/26/2016	821,553	91,850	94,197		
	3/01/2016	825,171	89,113	193,672		
	3/04/2016	935,721	1,099,405	203,082		
WA	3/08/2016	928,583	1,101,469	205,250		
	3/11/2016	630,697	70,375	75,006		
	3/15/2016	578,761	68,842	175,426		
	3/18/2016	613,685	73,503	71,986		
	3/22/2016	578,250	66,261	70,691		
	3/25/2016	621,172	73,384	81,459		
	3/29/2016	576,518	66,595	69,142		
* Totals *		85,753,312	17,322,782	16,316,075		

	Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In(Out)	Receivable (Payable)
California					
Georgia	1,576,730-	13,615,787	16,331,675	3,808,241-	484,377-
Illinois	9,863	15,376,197	16,484,440	2,761,621-	1,663,241
Massachusetts	155,098	10,186,833	11,350,684	54,031-	954,722-
Maryland					
Michigan	1,306,424-	20,947,093	18,543,640	229,777-	1,326,806
New Jersey	1,321,444	23,410,788	24,351,534	2,464,908	2,084,210-
New York	2,598,629	44,430,810	46,310,147	233,909-	953,201
Ohio	654,990-	17,322,782	16,316,075	115,262-	466,979
POWER BALL					
Texas					
Virginia	1,088,231-	17,070,975	14,210,922	2,030,770	258,948-
Washington State	541,341	8,236,077	6,698,225	2,707,163	627,970-
** Totals **		170,597,342	170,597,342		

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OHIO LOTTERY COMMISSION MEGA MILLIONS

CUYAHOGA COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 27, 2016**