



OHIO AUDITOR OF STATE
KEITH FABER



**OHIO LOTTERY COMMISSION
CUYAHOGA COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Independent Accountant's Report on Applying Agreed-Upon Procedures.....	1
Exhibit I – Megaplier - Ohio Draw Activity For the Period April 1, 2020 to March 31, 2021	3
Exhibit II – Megaplier - Fixed Prize Analysis For the Period April 1, 2020 to March 31, 2021	9

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OHIO AUDITOR OF STATE KEITH FABER



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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 on Megaplier, solely to assist the Ohio Lottery Commission (the Commission) and the other member lotteries in the states of California, Georgia, Illinois, Maryland, Massachusetts, Michigan, New Jersey, Virginia and Washington (referred to as the "Member Lotteries") with respect to the evaluation of the following financial information associated with Megaplier: The Commission sales and prize expense for the period April 1, 2020 through March 31, 2021.

The Commission and Party Lotteries, who operate Megaplier, have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Commission's sales and prize expense for the year ended March 31, 2021. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. 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.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

- a) We obtained from the Commission the "Ohio Draw Activity" and "Fixed Prize Analysis" for the period April 1, 2020 through March 31, 2021 (attached as Exhibit I and Exhibit II, respectively). We recalculated their mathematical accuracy. We found no exceptions.
- b) We selected five (5) drawings from the period April 1, 2020 to March 31, 2021 for testing and performed the following procedures:
 - i. We agreed 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 "Ohio Draw Activity" report attached as Exhibit I. We found no exceptions.
 - ii. We recalculated the total dollar amount of fixed prizes for the draw dates selected, based on the total number of winners from the Commission's gaming system for each prize level and the prize structure of the Megaplier fixed prizes (as defined in the official game rules). We agreed the recalculated expense with the amount listed in the "Actual Fixed Prizes" column for the respective draw date on the "Ohio Draw Activity" report attached as Exhibit I. We found no exceptions.

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- iii. We agreed the amount of sales, actual fixed prizes, and share of fixed prizes shown on the "Ohio Draw Activity" report attached as Exhibit I to the amounts shown on the applicable Megaplier Prize Settlement Reports. We found no exceptions.
- iv. We inspected the Query with criteria "ZM" and determined no Prize Tier Two prizes were won.
- c) We agreed the amounts shown as the total of the actual fixed prizes and the total share of fixed prizes on the "Ohio Draw Activity" report attached as Exhibit I to the applicable amounts shown on the "Fixed Prize Analysis" report attached as Exhibit II. We found no exceptions.
- d) We agreed 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. We found no exceptions.
- e) We agreed the balance listed as the Commission's receivable as of March 31, 2021 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 Megaplier Prize Settlement Report as of March 31, 2021. We found no exceptions.

We were engaged by the Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Commission's sales and prize expense. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Commission and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.



Keith Faber
Auditor of State
Columbus, Ohio

September 13, 2021

Exhibit I – Ohio Draw Activity
Exhibit II – Fixed Prize Analysis

VIRGINIA LOTTERY

MEGAPLIER
Ohio Draw Activity

From 4/3/2020 To 3/30/2021

Page:1

4/16/2021 3:48:11 PM

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	4/3/2020	80,179	33,330	37,305	0	0.00
	4/7/2020	72,931	8,346	9,305	0	0.00
	4/10/2020	81,842	13,678	15,030	0	0.00
	4/14/2020	80,293	39,060	47,855	0	0.00
	4/17/2020	93,334	42,636	532,797	0	0.00
	4/21/2020	91,744	13,504	174,782	0	0.00
	4/24/2020	100,400	24,082	16,924	0	0.00
	4/28/2020	96,987	25,476	33,321	0	0.00
	5/1/2020	118,047	17,476	18,527	0	0.00
	5/5/2020	114,586	21,110	21,798	0	0.00
	5/8/2020	123,783	19,374	19,104	0	0.00
	5/12/2020	121,298	85,848	84,542	0	0.00
	5/15/2020	130,361	38,112	46,137	0	0.00
	5/19/2020	126,527	20,398	25,732	0	0.00
	5/22/2020	140,681	75,216	76,496	0	0.00
	5/26/2020	131,607	37,220	40,936	0	0.00
	5/29/2020	155,030	24,422	177,046	0	0.00
	6/2/2020	154,185	58,072	63,830	0	0.00
	6/5/2020	171,093	47,624	48,356	0	0.00

VIRGINIA LOTTERY

MEGAPLIER
Ohio Draw Activity

From 4/3/2020 To 3/30/2021

Page:2

4/16/2021 3:48:11 PM

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	6/9/2020	190,942	44,816	52,576	0	0.00
	6/12/2020	92,219	46,352	29,902	0	0.00
	6/16/2020	83,908	28,048	31,242	0	0.00
	6/19/2020	89,535	18,006	16,914	0	0.00
	6/23/2020	85,504	25,916	29,794	0	0.00
	6/26/2020	92,769	23,806	185,413	0	0.00
	6/30/2020	87,850	16,942	17,700	0	0.00
	7/3/2020	97,146	13,466	13,123	0	0.00
	7/7/2020	88,700	26,272	30,380	0	0.00
	7/10/2020	97,209	54,504	55,863	0	0.00
	7/14/2020	96,165	40,386	52,437	0	0.00
	7/17/2020	106,488	33,080	30,535	0	0.00
	7/21/2020	100,561	32,460	34,610	0	0.00
	7/24/2020	116,676	33,456	36,985	0	0.00
	7/28/2020	91,866	43,620	49,067	0	0.00
	7/31/2020	96,508	12,962	12,925	0	0.00
	8/4/2020	92,932	26,560	26,132	0	0.00
	8/7/2020	95,565	14,342	14,813	0	0.00
	8/11/2020	90,824	80,082	55,016	0	0.00

VIRGINIA LOTTERY

MEGAPLIER
Ohio Draw Activity

From 4/3/2020 To 3/30/2021

Page:3

4/16/2021 3:48:11 PM

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	8/14/2020	95,145	26,720	18,738	0	0.00
	8/18/2020	92,248	37,428	47,044	0	0.00
	8/21/2020	98,025	15,034	192,881	0	0.00
	8/25/2020	95,630	39,192	40,652	0	0.00
	8/28/2020	98,969	27,884	28,737	0	0.00
	9/1/2020	102,107	40,014	44,448	0	0.00
	9/4/2020	108,469	32,716	35,610	0	0.00
	9/8/2020	96,188	14,750	17,147	0	0.00
	9/11/2020	110,047	18,426	19,893	0	0.00
	9/15/2020	104,699	43,050	48,983	0	0.00
	9/18/2020	90,748	29,152	28,749	0	0.00
	9/22/2020	85,196	38,172	38,525	0	0.00
	9/25/2020	90,647	11,632	11,873	0	0.00
	9/29/2020	85,735	24,804	23,551	0	0.00
	10/2/2020	95,067	13,262	15,854	0	0.00
	10/6/2020	90,228	23,252	25,501	0	0.00
	10/9/2020	95,393	18,770	19,346	0	0.00
	10/13/2020	88,445	10,546	12,000	0	0.00
	10/16/2020	94,466	58,992	59,141	0	0.00

VIRGINIA LOTTERY

MEGAPLIER
Ohio Draw Activity

From 4/3/2020 To 3/30/2021

Page:4

4/16/2021 3:48:11 PM

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	10/20/2020	90,195	29,012	27,766	0	0.00
	10/23/2020	97,525	14,476	13,628	0	0.00
	10/27/2020	94,583	25,408	30,269	0	0.00
	10/30/2020	102,362	17,274	189,792	0	0.00
	11/3/2020	101,394	28,288	32,005	0	0.00
	11/6/2020	104,396	15,954	15,778	0	0.00
	11/10/2020	100,883	68,040	71,642	0	0.00
	11/13/2020	111,126	22,982	25,921	0	0.00
	11/17/2020	100,150	25,756	27,746	0	0.00
	11/20/2020	110,549	30,548	30,997	0	0.00
	11/24/2020	112,834	17,172	16,969	0	0.00
	11/27/2020	112,934	31,652	191,650	0	0.00
	12/1/2020	107,979	16,388	17,349	0	0.00
	12/4/2020	127,544	46,176	47,870	0	0.00
	12/8/2020	127,094	35,748	38,360	0	0.00
	12/11/2020	136,622	63,006	63,806	0	0.00
	12/15/2020	135,911	24,392	26,268	0	0.00
	12/18/2020	152,285	51,008	58,616	0	0.00
	12/22/2020	169,072	42,710	27,496	0	0.00

VIRGINIA LOTTERY

MEGAPLIER
Ohio Draw Activity

From 4/3/2020 To 3/30/2021

Page:5

4/16/2021 3:48:11 PM

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	12/25/2020	150,135	22,728	23,409	0	0.00
	12/29/2020	194,655	55,848	56,241	0	0.00
	1/1/2021	235,297	192,784	171,357	0	0.00
	1/5/2021	350,482	68,372	58,206	0	0.00
	1/8/2021	507,541	98,278	97,268	0	0.00
	1/12/2021	659,458	113,028	125,058	0	0.00
	1/15/2021	859,011	517,494	487,644	0	0.00
	1/19/2021	1,013,504	180,604	170,176	0	0.00
	1/22/2021	1,384,805	239,870	422,447	0	0.00
	1/26/2021	145,909	40,900	39,246	0	0.00
	1/29/2021	135,710	45,588	42,346	0	0.00
	2/2/2021	121,455	17,842	19,520	0	0.00
	2/5/2021	132,747	95,286	80,900	0	0.00
	2/9/2021	114,223	66,174	68,693	0	0.00
	2/12/2021	124,946	65,696	55,284	0	0.00
	2/16/2021	102,624	32,912	32,100	0	0.00
	2/19/2021	104,013	48,918	47,579	0	0.00
	2/23/2021	99,110	66,476	58,904	0	0.00
	2/26/2021	108,652	18,986	22,699	0	0.00

VIRGINIA LOTTERY

MEGAPLIER
Ohio Draw Activity

From 4/3/2020 To 3/30/2021

Page:6

4/16/2021 3:48:11 PM

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	3/2/2021	103,141	14,704	15,844	0	0.00
	3/5/2021	110,385	19,580	20,591	0	0.00
	3/9/2021	103,194	16,250	16,368	0	0.00
	3/12/2021	110,439	44,454	53,440	0	0.00
	3/16/2021	107,300	16,104	19,890	0	0.00
	3/19/2021	121,934	36,396	52,647	0	0.00
	3/23/2021	115,247	20,600	23,203	0	0.00
	3/26/2021	122,577	37,236	37,190	0	0.00
	3/30/2021	119,581	60,404	42,208	0	0.00
* Totals *		15,649,240	4,643,358	6,308,309		

VIRGINIA LOTTERY

Page:1

MEGAPLIER Fixed Prize Analysis

4/16/2021 3:48:13 PM

From 04/03/2020 To 03/30/2021

	Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In(Out)	Receivable (Payable)
Georgia	(208,424)	2,404,958	3,436,171	(837,995)	(401,642)
Illinois	1,601,335	5,944,376	5,625,193	1,651,887	268,631
Massachusetts	(231,978)	1,768,762	2,273,252	(559,833)	(176,635)
Maryland	(285,230)	4,931,196	2,664,149	2,302,987	(321,170)
Michigan	(311,746)	5,130,106	4,306,481	(1,077,597)	1,589,476
New Jersey	534,821	4,363,344	4,507,844	776,991	(386,670)
Ohio	(459,393)	4,643,358	6,308,309	(1,463,887)	(660,457)
Texas				0	
Virginia	(426,220)	4,679,540	5,110,130	(1,237,157)	380,347
Washington State	(213,165)	2,424,138	2,058,249	444,604	(291,880)
Totals		36,289,778	36,289,778		

OHIO AUDITOR OF STATE KEITH FABER



OHIO LOTTERY COMMISSION

CUYAHOGA COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 9/30/2021

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