



OHIO AUDITOR OF STATE
KEITH FABER



**OHIO LOTTERY COMMISSION
CUYAHOGA COUNTY**

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OHIO AUDITOR OF STATE KEITH FABER



65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

INDEPENDENT ACCOUNTANT'S 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 Mega Millions, 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 Mega Millions: The Commission sales and prize expense for the period April 1, 2023 through March 31, 2024.

The Commission and Member Lotteries, who operate Mega Millions, 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, 2024. 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 "Draw Activity" and "Fixed Prize Analysis" for the period April 1, 2023 through March 31, 2024 (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, 2023 to March 31, 2024 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 "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 Mega Millions 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 "Draw Activity" report attached as Exhibit I. We found no exceptions.

- iii. We agreed 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. We found no exceptions.
- c) We selected the "Expired Prize Settlement Sheet Report" for March 2024 and September 2023 which were distributed by the Virginia Lottery. We agreed the actual fixed prizes awarded and the prizes unclaimed on the "Expired Prize Settlement Sheet Report" to the Commission's Internal Control System (ICS). We found no exceptions.
- d) We agreed 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. We found no exceptions.
- e) For the amounts listed in the "Cash Option Amount" column of the "Draw Activity" report attached as Exhibit I, we obtained and agreed the amount to the Commission's cash disbursement subsidiary records which summarize the funds disbursed to the prize winner. We found no exceptions.
- f) We inquired of management and determined there were no purchase of investments associated with the jackpot prizes for the period.
- g) We agreed the total of the period transfers from/to the Commission to/from the Virginia Lottery for settlement of the fixed prize liability as shown in the Commission's cash disbursement/cash receipt 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.
- h) We agreed the balance listed as the Commission's receivable as of March 31, 2024 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, 2024. 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

October 1, 2024

Exhibit I – Draw Activity
Exhibit II – Fixed Prize Analysis

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VIRGINIA LOTTERY

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MEGA MILLIONS
Ohio Draw Activity

4/22/2024 2:41:22 PM

From 4/1/2023 To 3/31/2024

| | Draw Date | Sales | Just The Jackpot | Actual Fixed Prizes | Share of Fixed Prizes | Annuitized JP Amount | Cash Options Amount |
|----|-----------|-----------|------------------|---------------------|-----------------------|----------------------|---------------------|
| | 4/4/2023 | 1,205,740 | 0 | 93,658 | 95,794 | 0 | 0.00 |
| | 4/7/2023 | 1,407,228 | 0 | 114,320 | 114,012 | 0 | 0.00 |
| | 4/11/2023 | 1,348,632 | 0 | 97,232 | 101,343 | 0 | 0.00 |
| PB | 4/14/2023 | 1,539,918 | 0 | 114,328 | 340,473 | 0 | 0.00 |
| PB | 4/18/2023 | 622,722 | 0 | 1,077,204 | 305,618 | 0 | 0.00 |
| | 4/21/2023 | 633,378 | 0 | 65,180 | 56,449 | 0 | 0.00 |
| | 4/25/2023 | 597,324 | 0 | 47,116 | 50,579 | 0 | 0.00 |
| | 4/28/2023 | 672,396 | 0 | 45,426 | 46,770 | 0 | 0.00 |
| | 5/2/2023 | 645,972 | 0 | 64,430 | 65,986 | 0 | 0.00 |
| | 5/5/2023 | 706,608 | 0 | 64,834 | 62,259 | 0 | 0.00 |
| | 5/9/2023 | 650,028 | 0 | 54,550 | 49,700 | 0 | 0.00 |
| | 5/12/2023 | 720,198 | 0 | 57,958 | 57,263 | 0 | 0.00 |
| | 5/16/2023 | 688,926 | 0 | 48,580 | 50,940 | 0 | 0.00 |
| | 5/19/2023 | 770,370 | 0 | 65,010 | 65,658 | 0 | 0.00 |
| | 5/23/2023 | 709,546 | 0 | 55,082 | 56,079 | 0 | 0.00 |
| | 5/26/2023 | 783,112 | 0 | 59,288 | 57,335 | 0 | 0.00 |
| | 5/30/2023 | 684,514 | 0 | 45,280 | 51,455 | 0 | 0.00 |
| | 6/2/2023 | 848,078 | 0 | 61,890 | 72,823 | 0 | 0.00 |
| | 6/6/2023 | 779,470 | 0 | 71,946 | 286,660 | 0 | 0.00 |
| | 6/9/2023 | 866,312 | 0 | 1,073,378 | 183,382 | 0 | 0.00 |
| | 6/13/2023 | 840,620 | 0 | 74,504 | 81,420 | 0 | 0.00 |
| | 6/16/2023 | 933,748 | 0 | 66,890 | 78,100 | 0 | 0.00 |
| | 6/20/2023 | 938,002 | 0 | 77,872 | 75,584 | 0 | 0.00 |

VIRGINIA LOTTERY

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MEGA MILLIONS
Ohio Draw Activity

4/22/2024 2:41:22 PM

From 4/1/2023 To 3/31/2024

| | Draw Date | Sales | Just The Jackpot | Actual Fixed Prizes | Share of Fixed Prizes | Annuitized JP Amount | Cash Options Amount |
|----|-----------|------------|------------------|---------------------|-----------------------|----------------------|---------------------|
| | 6/23/2023 | 1,099,044 | 0 | 81,486 | 82,455 | 0 | 0.00 |
| | 6/27/2023 | 1,066,920 | 0 | 83,058 | 92,147 | 0 | 0.00 |
| | 6/30/2023 | 1,257,896 | 0 | 121,872 | 107,314 | 0 | 0.00 |
| | 7/4/2023 | 1,248,782 | 0 | 117,486 | 109,374 | 0 | 0.00 |
| | 7/7/2023 | 2,073,456 | 0 | 170,136 | 179,296 | 0 | 0.00 |
| | 7/11/2023 | 2,554,392 | 0 | 218,768 | 223,670 | 0 | 0.00 |
| | 7/14/2023 | 3,163,984 | 0 | 257,932 | 266,227 | 0 | 0.00 |
| | 7/18/2023 | 4,050,850 | 0 | 1,364,102 | 463,173 | 0 | 0.00 |
| | 7/21/2023 | 4,405,642 | 0 | 358,270 | 756,862 | 0 | 0.00 |
| | 7/25/2023 | 4,161,830 | 0 | 331,112 | 351,439 | 0 | 0.00 |
| | 7/28/2023 | 5,472,428 | 0 | 481,802 | 462,541 | 0 | 0.00 |
| | 8/1/2023 | 7,979,782 | 0 | 676,196 | 797,856 | 0 | 0.00 |
| | 8/4/2023 | 9,343,744 | 0 | 734,788 | 877,903 | 0 | 0.00 |
| PB | 8/8/2023 | 11,769,744 | 0 | 1,028,634 | 986,140 | 0 | 0.00 |
| | 8/11/2023 | 917,284 | 0 | 70,054 | 78,239 | 0 | 0.00 |
| PB | 8/15/2023 | 777,798 | 0 | 75,896 | 193,795 | 0 | 0.00 |
| | 8/18/2023 | 768,354 | 0 | 68,678 | 70,242 | 0 | 0.00 |
| | 8/22/2023 | 714,018 | 0 | 64,014 | 71,899 | 0 | 0.00 |
| | 8/25/2023 | 744,154 | 0 | 61,566 | 65,017 | 0 | 0.00 |
| | 8/29/2023 | 693,038 | 0 | 55,232 | 53,574 | 0 | 0.00 |
| | 9/1/2023 | 779,184 | 0 | 73,788 | 66,618 | 0 | 0.00 |
| | 9/5/2023 | 722,016 | 0 | 59,258 | 60,028 | 0 | 0.00 |
| | 9/8/2023 | 814,128 | 0 | 65,158 | 65,667 | 0 | 0.00 |

VIRGINIA LOTTERY

MEGA MILLIONS
Ohio Draw Activity

From 4/1/2023 To 3/31/2024

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4/22/2024 2:41:22 PM

| | Draw Date | Sales | Just The Jackpot | Actual Fixed Prizes | Share of Fixed Prizes | Annuitized JP Amount | Cash Options Amount |
|----|------------|-----------|------------------|---------------------|-----------------------|----------------------|---------------------|
| | 9/12/2023 | 767,104 | 0 | 58,388 | 63,785 | 0 | 0.00 |
| | 9/15/2023 | 866,970 | 0 | 85,054 | 74,115 | 0 | 0.00 |
| | 9/19/2023 | 841,454 | 0 | 77,336 | 72,892 | 0 | 0.00 |
| | 9/22/2023 | 974,016 | 0 | 86,948 | 84,033 | 0 | 0.00 |
| | 9/26/2023 | 1,026,082 | 0 | 71,762 | 74,355 | 0 | 0.00 |
| | 9/29/2023 | 1,195,130 | 0 | 107,718 | 218,360 | 0 | 0.00 |
| | 10/3/2023 | 1,340,774 | 0 | 124,664 | 111,233 | 0 | 0.00 |
| PB | 10/6/2023 | 1,497,392 | 0 | 121,584 | 603,480 | 0 | 0.00 |
| | 10/10/2023 | 1,055,950 | 0 | 1,102,944 | 233,160 | 0 | 0.00 |
| | 10/13/2023 | 1,005,664 | 0 | 85,770 | 78,294 | 0 | 0.00 |
| | 10/17/2023 | 744,028 | 0 | 49,668 | 55,347 | 0 | 0.00 |
| | 10/20/2023 | 806,836 | 0 | 67,726 | 61,663 | 0 | 0.00 |
| | 10/24/2023 | 782,850 | 0 | 76,236 | 71,566 | 0 | 0.00 |
| | 10/27/2023 | 845,124 | 0 | 61,632 | 426,292 | 0 | 0.00 |
| | 10/31/2023 | 780,458 | 0 | 57,448 | 56,921 | 0 | 0.00 |
| | 11/3/2023 | 871,942 | 0 | 65,674 | 71,236 | 0 | 0.00 |
| | 11/7/2023 | 830,916 | 0 | 79,842 | 68,237 | 0 | 0.00 |
| | 11/10/2023 | 913,320 | 0 | 66,124 | 187,464 | 0 | 0.00 |
| | 11/14/2023 | 845,164 | 0 | 1,071,398 | 179,904 | 0 | 0.00 |
| | 11/17/2023 | 910,890 | 0 | 69,854 | 76,452 | 0 | 0.00 |
| | 11/21/2023 | 881,390 | 0 | 66,608 | 194,317 | 0 | 0.00 |
| | 11/24/2023 | 888,572 | 0 | 63,232 | 66,526 | 0 | 0.00 |
| | 11/28/2023 | 902,908 | 0 | 84,396 | 78,582 | 0 | 0.00 |

VIRGINIA LOTTERY

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MEGA MILLIONS
Ohio Draw Activity

4/22/2024 2:41:22 PM

From 4/1/2023 To 3/31/2024

| | Draw Date | Sales | Just The Jackpot | Actual Fixed Prizes | Share of Fixed Prizes | Annuitized JP Amount | Cash Options Amount |
|----|------------|-----------|------------------|---------------------|-----------------------|----------------------|---------------------|
| | 12/1/2023 | 1,022,480 | 0 | 90,574 | 205,297 | 0 | 0.00 |
| | 12/5/2023 | 991,862 | 0 | 94,484 | 79,010 | 0 | 0.00 |
| CA | 12/8/2023 | 1,090,050 | 0 | 88,430 | 91,749 | 0 | 0.00 |
| | 12/12/2023 | 634,548 | 0 | 72,762 | 58,025 | 0 | 0.00 |
| | 12/15/2023 | 666,052 | 0 | 61,364 | 183,931 | 0 | 0.00 |
| | 12/19/2023 | 639,478 | 0 | 54,544 | 50,902 | 0 | 0.00 |
| | 12/22/2023 | 776,284 | 0 | 62,110 | 62,855 | 0 | 0.00 |
| | 12/26/2023 | 718,272 | 0 | 52,066 | 61,301 | 0 | 0.00 |
| | 12/29/2023 | 911,442 | 0 | 96,266 | 77,641 | 0 | 0.00 |
| | 1/2/2024 | 945,584 | 0 | 89,812 | 84,369 | 0 | 0.00 |
| | 1/5/2024 | 915,456 | 0 | 72,674 | 74,463 | 0 | 0.00 |
| | 1/9/2024 | 840,070 | 0 | 59,238 | 184,854 | 0 | 0.00 |
| | 1/12/2024 | 929,836 | 0 | 77,306 | 84,963 | 0 | 0.00 |
| | 1/16/2024 | 852,438 | 0 | 71,560 | 308,946 | 0 | 0.00 |
| | 1/19/2024 | 906,374 | 0 | 88,238 | 206,583 | 0 | 0.00 |
| | 1/23/2024 | 901,752 | 0 | 64,388 | 63,870 | 0 | 0.00 |
| | 1/26/2024 | 989,164 | 0 | 101,758 | 85,657 | 0 | 0.00 |
| | 1/30/2024 | 1,000,716 | 0 | 86,382 | 95,653 | 0 | 0.00 |
| | 2/2/2024 | 1,143,876 | 0 | 90,422 | 91,190 | 0 | 0.00 |
| | 2/6/2024 | 1,066,264 | 0 | 1,090,360 | 211,566 | 0 | 0.00 |
| | 2/9/2024 | 1,157,282 | 0 | 97,928 | 95,181 | 0 | 0.00 |
| | 2/13/2024 | 1,165,784 | 0 | 106,230 | 103,739 | 0 | 0.00 |
| | 2/16/2024 | 1,240,196 | 0 | 104,110 | 216,260 | 0 | 0.00 |

VIRGINIA LOTTERY

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MEGA MILLIONS
Ohio Draw Activity

4/22/2024 2:41:22 PM

From 4/1/2023 To 3/31/2024

| | Draw Date | Sales | Just The Jackpot | Actual Fixed Prizes | Share of Fixed Prizes | Annuitized JP Amount | Cash Options Amount |
|-------------------|-----------|--------------------|------------------|---------------------|-----------------------|----------------------|---------------------|
| | 2/20/2024 | 1,234,616 | 0 | 106,162 | 111,361 | 0 | 0.00 |
| | 2/23/2024 | 1,580,382 | 0 | 125,714 | 134,532 | 0 | 0.00 |
| | 2/27/2024 | 1,622,570 | 0 | 142,362 | 143,497 | 0 | 0.00 |
| | 3/1/2024 | 1,892,286 | 0 | 157,122 | 149,782 | 0 | 0.00 |
| | 3/5/2024 | 1,907,770 | 0 | 150,994 | 265,974 | 0 | 0.00 |
| | 3/8/2024 | 2,100,128 | 0 | 162,912 | 294,522 | 0 | 0.00 |
| | 3/12/2024 | 2,341,504 | 0 | 185,584 | 316,409 | 0 | 0.00 |
| | 3/15/2024 | 2,724,302 | 0 | 204,828 | 216,118 | 0 | 0.00 |
| | 3/19/2024 | 3,345,650 | 0 | 265,866 | 405,414 | 0 | 0.00 |
| | 3/22/2024 | 4,740,222 | 0 | 396,506 | 677,891 | 0 | 0.00 |
| NJ | 3/26/2024 | 6,162,580 | 0 | 1,610,670 | 1,254,454 | 0 | 0.00 |
| | 3/29/2024 | 1,060,036 | 0 | 74,246 | 75,289 | 0 | 0.00 |
| * Totals * | | 159,963,550 | 0 | 20,473,220 | 18,918,620 | | |

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VIRGINIA LOTTERY

Page:1

MEGA MILLIONS Fixed Prize Analysis

4/22/2024 2:41:24 PM

From 04/01/2023 To 03/31/2024

| | Receivable (Payable) | Actual Fixed Prizes | Share of Fixed Prizes | Qtrly/Yrly Settlements Transfers In(Out) | Receivable (Payable) |
|------------------|-------------------------|------------------------|--------------------------|--|-------------------------|
| California | | 0 | 0 | 0 | 0 |
| Georgia | | 23,069,792 | 21,382,114 | (782,759) | 1,868,262 |
| Illinois | | 20,219,102 | 20,150,916 | 250,187 | 1,047,015 |
| Massachusetts | | 15,399,138 | 15,941,788 | 695,499 | (236,323) |
| Maryland | | 2,757,326 | 2,397,769 | 488,036 | 0 |
| Michigan | | 22,777,208 | 22,023,399 | (907,909) | (138,461) |
| New Jersey | | 28,115,556 | 28,193,147 | 3,176,674 | (2,012,629) |
| Ohio | | 20,473,220 | 18,918,620 | 1,842,362 | 277,661 |
| POWER BALL | | 0 | 0 | 0 | 0 |
| Texas | | | | 0 | |
| Virginia | | 14,811,556 | 16,572,546 | (2,787,414) | 742,907 |
| Washington State | | 8,304,736 | 10,347,335 | (1,974,676) | (1,548,432) |
| Totals | | 155,927,634 | 155,927,634 | | |

OHIO AUDITOR OF STATE KEITH FABER



**OHIO LOTTERY COMMISSION
MEGA MILLIONS**

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 10/15/2024

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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