



OHIO AUDITOR OF STATE
KEITH FABER



**OHIO LOTTERY COMMISSION
CUYAHOGA COUNTY**

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OHIO AUDITOR OF STATE KEITH FABER



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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 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, 2023 through March 31, 2024.

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, 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 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 "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 "Draw Activity" report attached as Exhibit I to the amounts shown on the applicable Megaplier 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 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) 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.
- f) 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 Megaplier 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

VIRGINIA LOTTERY

MEGAPLIER
Ohio Draw Activity

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

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	4/4/2023	168,139	50,724	55,130	0	0.00
	4/7/2023	194,096	27,790	31,599	0	0.00
	4/11/2023	181,498	51,944	54,774	0	0.00
	4/14/2023	207,769	30,620	36,054	0	0.00
	4/18/2023	96,753	21,720	26,140	0	0.00
	4/21/2023	100,721	36,732	35,088	0	0.00
	4/25/2023	93,287	14,278	17,296	0	0.00
	4/28/2023	106,237	26,052	28,789	0	0.00
	5/2/2023	100,283	16,960	20,753	0	0.00
	5/5/2023	110,676	41,684	39,305	0	0.00
	5/9/2023	99,879	27,100	27,566	0	0.00
	5/12/2023	112,180	34,208	34,342	0	0.00
	5/16/2023	104,076	27,132	32,773	0	0.00
	5/19/2023	118,089	20,724	19,064	0	0.00
	5/23/2023	105,799	15,400	17,391	0	0.00
	5/26/2023	117,480	37,340	33,054	0	0.00
	5/30/2023	101,522	12,466	13,900	0	0.00
	6/2/2023	128,012	18,562	22,899	0	0.00
	6/6/2023	114,141	20,420	27,409	0	0.00

VIRGINIA LOTTERY

MEGAPLIER
Ohio Draw Activity

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

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	6/9/2023	127,571	42,532	49,238	0	0.00
	6/13/2023	121,569	68,010	67,843	0	0.00
	6/16/2023	137,401	39,452	43,120	0	0.00
	6/20/2023	133,352	54,072	71,621	0	0.00
	6/23/2023	156,952	90,960	101,104	0	0.00
	6/27/2023	149,680	69,726	73,769	0	0.00
	6/30/2023	178,012	76,304	61,777	0	0.00
	7/4/2023	171,224	70,096	55,592	0	0.00
	7/7/2023	279,792	92,776	100,874	0	0.00
	7/11/2023	334,402	52,114	56,495	0	0.00
	7/14/2023	416,770	65,602	65,808	0	0.00
	7/18/2023	530,080	326,520	264,315	0	0.00
	7/21/2023	575,898	85,422	89,646	0	0.00
	7/25/2023	528,975	253,710	258,812	0	0.00
	7/28/2023	706,378	519,592	494,427	0	0.00
	8/1/2023	1,038,568	527,790	550,156	0	0.00
	8/4/2023	1,220,965	185,140	390,368	0	0.00
	8/8/2023	1,516,034	271,994	257,280	0	0.00
	8/11/2023	157,037	52,100	57,743	0	0.00

VIRGINIA LOTTERY

MEGAPLIER
Ohio Draw Activity

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

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	8/15/2023	131,053	39,232	47,202	0	0.00
	8/18/2023	130,429	49,252	46,127	0	0.00
	8/22/2023	118,977	21,534	27,601	0	0.00
	8/25/2023	124,489	19,146	21,856	0	0.00
	8/29/2023	114,476	50,300	40,516	0	0.00
	9/1/2023	131,017	31,438	23,276	0	0.00
	9/5/2023	117,590	19,454	20,039	0	0.00
	9/8/2023	132,539	41,192	45,073	0	0.00
	9/12/2023	122,825	69,912	81,467	0	0.00
	9/15/2023	139,452	41,924	48,053	0	0.00
	9/19/2023	132,862	21,928	22,794	0	0.00
	9/22/2023	154,693	23,982	28,079	0	0.00
	9/26/2023	158,509	67,344	62,774	0	0.00
	9/29/2023	187,431	94,656	86,255	0	0.00
	10/3/2023	208,362	62,064	71,890	0	0.00
	10/6/2023	235,516	73,348	852,931	0	0.00
	10/10/2023	172,863	104,448	109,532	0	0.00
	10/13/2023	165,933	45,472	52,699	0	0.00
	10/17/2023	121,213	47,124	49,868	0	0.00

VIRGINIA LOTTERY

MEGAPLIER
Ohio Draw Activity

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

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	10/20/2023	131,432	56,904	57,016	0	0.00
	10/24/2023	124,529	64,092	49,931	0	0.00
	10/27/2023	134,827	58,854	605,667	0	0.00
	10/31/2023	122,141	36,032	35,821	0	0.00
	11/3/2023	139,046	64,044	63,746	0	0.00
	11/7/2023	129,878	18,138	20,732	0	0.00
	11/10/2023	142,536	39,036	407,236	0	0.00
	11/14/2023	130,114	3,050,472	581,672	0	0.00
	11/17/2023	141,925	42,984	46,092	0	0.00
	11/21/2023	134,398	62,376	74,692	0	0.00
	11/24/2023	138,466	54,510	62,098	0	0.00
	11/28/2023	135,507	66,356	52,440	0	0.00
	12/1/2023	157,251	76,530	78,196	0	0.00
	12/5/2023	149,198	66,072	75,106	0	0.00
	12/8/2023	164,737	53,980	57,844	0	0.00
	12/12/2023	104,508	51,096	57,175	0	0.00
	12/15/2023	111,028	19,284	215,095	0	0.00
	12/19/2023	105,510	36,216	34,208	0	0.00
	12/22/2023	128,937	62,070	59,678	0	0.00

VIRGINIA LOTTERY

MEGAPLIER
Ohio Draw Activity

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

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	12/26/2023	116,895	34,368	40,819	0	0.00
	12/29/2023	151,884	69,564	54,617	0	0.00
	1/2/2024	156,079	23,448	26,623	0	0.00
	1/5/2024	151,320	49,856	53,508	0	0.00
	1/9/2024	133,481	36,668	403,868	0	0.00
	1/12/2024	148,945	50,068	55,108	0	0.00
	1/16/2024	133,452	24,298	24,954	0	0.00
	1/19/2024	142,953	24,654	30,420	0	0.00
	1/23/2024	138,594	20,402	18,629	0	0.00
	1/26/2024	152,092	70,848	51,918	0	0.00
	1/30/2024	152,384	77,700	78,749	0	0.00
	2/2/2024	178,043	56,308	54,656	0	0.00
	2/6/2024	160,787	83,658	81,098	0	0.00
	2/9/2024	175,860	75,344	57,738	0	0.00
	2/13/2024	172,462	57,560	64,322	0	0.00
	2/16/2024	184,968	120,552	639,420	0	0.00
	2/20/2024	179,503	32,130	35,309	0	0.00
	2/23/2024	230,419	145,576	160,449	0	0.00
	2/27/2024	234,454	86,456	83,511	0	0.00

VIRGINIA LOTTERY

MEGAPLIER
Ohio Draw Activity

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

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	3/1/2024	273,315	120,546	125,520	0	0.00
	3/5/2024	270,427	38,418	40,351	0	0.00
	3/8/2024	293,235	84,316	85,264	0	0.00
	3/12/2024	325,587	93,004	108,607	0	0.00
	3/15/2024	379,782	217,520	240,509	0	0.00
	3/19/2024	460,030	71,674	80,385	0	0.00
	3/22/2024	648,725	219,644	624,600	0	0.00
	3/26/2024	840,175	183,642	181,964	0	0.00
	3/29/2024	180,861	76,494	76,469	0	0.00
* Totals *		22,934,206	10,623,280	11,635,176		

VIRGINIA LOTTERY

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MEGAPLIER Fixed Prize Analysis

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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		12,421,466	6,857,533	3,731,686	1,796,156
Illinois		7,214,088	9,598,923	(1,605,702)	(745,047)
Massachusetts		2,772,364	4,174,924	(667,591)	(760,169)
Maryland		536,256	532,228	(25,465)	0
Michigan		7,880,424	7,270,437	1,968,301	(1,343,806)
New Jersey		7,793,890	8,671,634	712,884	(1,520,280)
Ohio		10,623,280	11,635,176	(1,878,302)	912,981
POWER BALL		0	0	0	0
Texas				0	
Virginia		10,082,986	9,191,471	(1,603,791)	2,439,318
Washington State		2,601,542	3,993,970	(632,020)	(779,153)
Totals		61,926,296	61,926,296		

OHIO AUDITOR OF STATE KEITH FABER



**OHIO LOTTERY COMMISSION
MEGAPLIER**

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

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This report is a matter of public record and is available online at
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