



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 (Commission) and the other member lotteries in the states of California, Georgia, Illinois, Maryland, Massachusetts, Michigan, New Jersey, New York, Virginia, Texas, and Washington (referred to as the "Member Lotteries") who operate Megaplier solely to assist the Commission and 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, 2012 through March 31, 2013. We followed the American Institute of Certified Public Accountants' attestation standards for agreed-upon procedures included in the Comptroller General of the United States' *Government Auditing Standards*. The sufficiency of the procedures is solely the responsibility of the 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 the "Fixed Prize Analysis" reports for the period April 1, 2012 through March 31, 2013 (attached as Exhibit I and Exhibit II, respectively). We proved their mathematical accuracy with no exceptions noted.
- b) We randomly selected the following five (5) drawings from the period April 1, 2012 to March 31, 2013 for testing and performed procedures "c", "d", and "e" below:

October 5, 2012  
November 27, 2012  
December 14, 2012  
February 5, 2013  
March 29, 2013

- c) For each drawing 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 Megaplier 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.

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- 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 Megaplier Prize Settlement Reports and found them to be in agreement.
- f) For the period identified in step "a" above, we randomly selected two months (December 2012 and March 2013) 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 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) 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.
- i) We compared the balance listed as the Commission's receivable as of March 31, 2013 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, 2013 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, 2012 through March 31, 2013. 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 other than these specified parties.



**Dave Yost**  
Auditor of State

October 1, 2013

Exhibit I – Draw Activity  
Exhibit II – Fixed Prize Analysis

Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
4/03/2012	162,944	44,430	155,384		
4/06/2012	166,139	84,570	59,302		
4/10/2012	152,713	56,481	92,771		
4/13/2012	173,595	53,655	53,901		
4/17/2012	156,992	49,167	59,631		
4/20/2012	169,837	34,904	32,434		
4/24/2012	158,844	50,562	163,564		
4/27/2012	181,426	50,652	52,040		
5/01/2012	179,103	82,386	60,833		
5/04/2012	196,954	57,351	55,728		
5/08/2012	137,149	75,584	45,172		
5/11/2012	146,451	46,275	50,416		
5/15/2012	133,363	805,788	184,565		
5/18/2012	139,275	67,920	46,489		
5/22/2012	127,618	12,059	13,237		
5/25/2012	138,537	43,464	159,438		
5/29/2012	115,477	20,964	26,951		
6/01/2012	135,382	24,952	26,765		
6/05/2012	125,086	25,430	28,613		
6/08/2012	133,601	25,984	31,312		
6/12/2012	123,467	63,840	52,632		
6/15/2012	134,606	31,296	35,282		
6/19/2012	124,569	14,013	16,160		
6/22/2012	136,185	30,904	34,570		
6/26/2012	128,487	852,345	260,992		
6/29/2012	140,013	36,267	36,599		
7/03/2012	139,864	41,799	44,151		
7/06/2012	121,990	23,308	24,066		
7/10/2012	116,539	74,826	64,834		
7/13/2012	130,483	23,669	15,392		
7/17/2012	118,435	36,852	43,481		
7/20/2012	130,856	26,980	31,339		
7/24/2012	120,328	37,548	38,048		
7/27/2012	131,580	36,178	47,214		
7/31/2012	111,240	42,298	24,158		
8/03/2012	123,768	28,094	26,657		
8/07/2012	114,747	33,843	41,566		
8/10/2012	124,531	37,857	43,755		
8/14/2012	121,970	32,547	32,009		
8/17/2012	132,069	28,498	38,341		
8/21/2012	118,156	763,726	211,783		
8/24/2012	128,790	10,906	12,302		
8/28/2012	119,433	31,926	34,993		
8/31/2012	137,898	24,356	26,547		
9/04/2012	123,112	21,714	128,200		
9/07/2012	149,816	46,608	54,047		
9/11/2012	150,935	36,034	41,091		
9/14/2012	118,659	38,130	33,756		
9/18/2012	105,604	20,826	25,571		
9/21/2012	112,250	33,132	35,185		
9/25/2012	103,794	20,160	29,807		
9/28/2012	113,601	37,869	143,457		

Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
10/02/2012	107,734	31,134	47,716		
10/05/2012	116,665	23,460	27,727		
10/09/2012	107,447	39,396	40,385		
10/12/2012	117,891	37,989	46,649		
10/16/2012	111,139	34,056	40,707		
10/19/2012	108,409	22,032	31,610		
10/23/2012	97,200	7,961	9,629		
10/26/2012	107,640	11,656	14,395		
10/30/2012	94,643	29,385	30,427		
11/02/2012	115,424	23,934	238,915		
11/06/2012	98,924	23,132	26,428		
11/09/2012	105,471	60,858	40,877		
11/13/2012	95,234	9,236	8,752		
11/16/2012	107,461	35,841	135,937		
11/20/2012	103,372	782,727	131,925		
11/23/2012	106,531	31,560	33,060		
11/27/2012	128,889	39,546	141,933		
11/30/2012	111,997	25,600	27,564		
12/04/2012	100,870	29,622	29,115		
12/07/2012	107,202	20,642	23,903		
12/11/2012	99,781	31,026	34,280		
12/14/2012	108,801	30,717	29,336		
12/18/2012	94,299	23,188	31,200		
12/21/2012	98,915	20,540	117,070		
12/25/2012	77,703	24,852	23,649		
12/28/2012	97,241	26,295	29,959		
1/01/2013	81,724	59,940	45,442		
1/04/2013	102,671	31,287	32,543		
1/08/2013	97,151	30,960	38,882		
1/11/2013	106,617	27,435	37,707		
1/15/2013	100,530	37,353	38,023		
1/18/2013	111,698	22,968	22,464		
1/22/2013	99,916	22,932	28,579		
1/25/2013	109,363	35,646	40,812		
1/29/2013	88,591	19,106	22,093		
2/01/2013	101,269	17,588	22,037		
2/05/2013	94,480	63,414	41,398		
2/08/2013	100,797	1,530,963	234,387		
2/12/2013	91,933	17,670	19,985		
2/15/2013	101,590	28,143	26,766		
2/19/2013	93,222	22,356	19,979		
2/22/2013	93,163	20,088	19,346		
2/26/2013	91,391	35,592	52,692		
3/01/2013	106,488	29,820	130,395		
3/05/2013	101,174	39,820	19,676		
3/08/2013	108,459	37,245	33,821		
3/12/2013	102,362	67,275	45,411		
3/15/2013	104,224	22,934	18,530		
3/19/2013	94,110	44,018	26,183		
3/22/2013	109,351	28,392	32,926		
3/26/2013	96,753	27,276	24,327		
3/29/2013	105,860	30,156	35,930		
* Totals *	12,360,031	8,157,689	5,630,013		

	Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In(Out)	Receivable (Payable)
California					
Georgia	326,471	1,304,649	2,008,079	353,399-	23,560-
Illinois	1,241,291	5,500,677	4,010,378	2,786,998	55,408-
Massachusetts	377,351	1,110,026	1,437,997	93,103	43,723-
Maryland	396,772-	1,266,256	1,933,416	1,013,706-	50,226-
Michigan	478,079-	1,508,339	2,340,236	1,288,317-	21,659-
New Jersey	820,777	2,241,271	3,329,791	169,808-	97,935-
New York	164,193-	4,380,535	4,502,974	159,695-	126,937-
Ohio	160,927	8,157,689	5,630,013	2,743,785	55,182-
POWER BALL					
Texas	1,780,609-	11,778,231	12,197,002	2,753,934-	554,554
Virginia	631,519-	3,693,643	3,248,842	114,566-	72,152-
Washington State	524,355	473,986	776,574	229,539	7,772-
<b>** Totals **</b>		<b>41,415,302</b>	<b>41,415,302</b>		

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## OHIO LOTTERY COMMISSION MEGAPLIER

### 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  
DECEMBER 3, 2013