



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, Texas, Virginia 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, 2014 through March 31, 2015. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards 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, 2014 through March 31, 2015 (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, 2014 to March 31, 2015 for testing and performed procedures "c", "d", and "e" below:

April 29, 2014  
September 30, 2014  
January 23, 2015  
February 24, 2015  
March 31, 2015

- 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 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.

- 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 (May 2014 and August 2014) 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 payable as of March 31, 2015 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, 2015 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, 2014 through March 31, 2015. 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.



**Dave Yost**  
Auditor of State  
Columbus, Ohio

September 30, 2015

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
4/01/2014	114,096	50,416	48,722		
4/04/2014	123,527	14,552	14,426		
4/08/2014	107,686	21,284	23,127		
4/11/2014	113,770	53,684	51,111		
4/15/2014	105,706	23,474	24,823		
4/18/2014	113,193	13,095	15,328		
4/22/2014	103,255	21,032	22,918		
4/25/2014	114,822	14,480	16,574		
4/29/2014	106,100	20,472	22,153		
5/02/2014	129,901	75,636	69,726		
5/06/2014	122,223	28,734	31,641		
5/09/2014	129,755	15,274	13,837		
5/13/2014	122,303	11,432	11,944		
5/16/2014	136,843	63,424	73,301		
5/20/2014	133,340	16,306	15,778		
5/23/2014	109,096	36,978	38,012		
5/27/2014	91,145	11,537	13,389		
5/30/2014	109,006	34,245	35,617		
6/03/2014	107,418	23,626	24,264		
6/06/2014	113,392	37,098	38,946		
6/10/2014	106,989	84,048	63,910		
6/13/2014	120,952	44,156	54,974		
6/17/2014	96,216	32,346	36,584		
6/20/2014	104,632	46,664	59,647		
6/24/2014	96,698	32,481	33,310		
6/27/2014	106,745	23,276	23,825		
7/01/2014	96,382	24,664	23,678		
7/04/2014	96,332	39,428	40,896		
7/08/2014	95,790	41,784	46,801		
7/11/2014	104,494	49,000	47,983		
7/15/2014	99,092	12,214	13,721		
7/18/2014	105,046	21,614	23,457		
7/22/2014	101,244	37,450	29,236		
7/25/2014	111,806	52,044	54,925		
7/29/2014	107,453	33,198	35,822		
8/01/2014	124,252	58,400	55,091		
8/05/2014	126,885	57,748	61,152		
8/08/2014	137,075	64,780	65,223		
8/12/2014	134,832	42,576	39,691		
8/15/2014	152,632	17,884	19,517		
8/19/2014	152,602	49,923	52,516		
8/22/2014	174,190	79,100	81,266		
8/26/2014	100,355	39,204	37,695		
8/29/2014	110,905	10,825	11,811		
9/02/2014	94,451	17,528	18,736		
9/05/2014	111,184	15,969	21,521		
9/09/2014	101,220	26,928	28,760		
9/12/2014	113,093	32,728	33,270		
9/16/2014	107,070	9,727	10,232		
9/19/2014	116,296	13,577	13,874		
9/23/2014	110,614	48,392	55,611		
9/26/2014	124,453	56,500	60,165		

EXHIBIT I

Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
9/30/2014	126,885	53,684	56,742		
10/03/2014	146,017	31,474	30,557		
10/07/2014	138,707	28,422	29,166		
10/10/2014	153,477	69,980	68,567		
10/14/2014	152,373	37,424	34,671		
10/17/2014	166,336	57,399	57,422		
10/21/2014	179,303	81,620	79,683		
10/24/2014	205,381	52,580	51,003		
10/28/2014	209,113	100,292	94,101		
10/31/2014	246,604	29,279	30,295		
11/04/2014	294,605	96,537	614,195		
11/07/2014	117,662	49,192	52,761		
11/11/2014	104,721	54,568	53,325		
11/14/2014	109,805	46,396	49,476		
11/18/2014	97,824	9,351	9,643		
11/21/2014	109,842	14,088	13,192		
11/25/2014	104,893	12,566	14,415		
11/28/2014	102,015	23,262	25,693		
12/02/2014	111,363	51,752	49,736		
12/05/2014	121,353	59,704	67,346		
12/09/2014	120,108	66,204	53,464		
12/12/2014	135,837	86,736	73,178		
12/16/2014	131,985	48,908	51,711		
12/19/2014	143,605	27,928	29,369		
12/23/2014	153,173	38,492	38,942		
12/26/2014	142,507	41,218	42,357		
12/30/2014	155,459	50,484	57,414		
1/02/2015	163,436	54,990	52,255		
1/06/2015	171,992	38,812	39,071		
1/09/2015	174,585	79,936	76,846		
1/13/2015	191,344	99,796	108,845		
1/16/2015	229,149	52,890	52,220		
1/20/2015	107,769	48,032	45,470		
1/23/2015	113,537	14,726	12,350		
1/27/2015	103,163	29,778	28,211		
1/30/2015	116,939	47,892	52,871		
2/03/2015	111,056	52,616	54,847		
2/06/2015	128,300	29,284	33,039		
2/10/2015	139,932	15,422	16,347		
2/13/2015	143,139	30,108	29,438		
2/17/2015	115,846	42,424	45,247		
2/20/2015	137,443	32,000	33,455		
2/24/2015	134,392	30,294	33,652		
2/27/2015	158,383	18,028	16,421		
3/03/2015	108,059	42,303	40,688		
3/06/2015	112,975	27,720	26,215		
3/10/2015	107,103	64,760	60,529		
3/13/2015	118,255	54,780	55,257		
3/17/2015	111,794	54,732	53,494		
3/20/2015	120,102	43,965	45,787		
3/24/2015	111,909	18,533	15,218		
3/27/2015	106,664	50,952	47,006		

EXHIBIT I

Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
3/31/2015	102,549	45,332	45,381		
* Totals *	13,369,325	4,239,580	4,809,121		

	Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In(Out)	Receivable (Payable)
California					
Georgia	128,575-	1,884,565	2,126,546	107,388-	263,168-
Illinois	204,351-	2,886,010	3,220,037	180,096-	358,282-
Massachusetts	113,456-	1,439,453	1,641,296	137,366-	177,933-
Maryland	159,271-	403,070	410,002	166,203-	
Michigan	168,444-	2,368,829	2,582,187	125,438-	256,364-
New Jersey	228,546-	2,833,239	3,262,340	251,678-	405,969-
New York	352,303-	7,235,261	4,815,954	388,906-	2,455,910
Ohio	358,154-	4,239,580	4,809,121	386,291-	541,404-
POWER BALL					
Texas					
Virginia	1,780,182	2,956,882	3,299,466	1,788,123	350,525-
Washington State	67,082-	1,081,209	1,161,149	44,757-	102,265-
<b>** Totals **</b>		<b>27,328,098</b>	<b>27,328,098</b>		

EXHIBIT II



# Dave Yost • Auditor of State

**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  
OCTOBER 15, 2015**