



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 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 (the 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 Mega Millions, solely to assist the Commission and 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, 2019 through March 31, 2020. 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.

This report only describes exceptions exceeding \$10.

- a) We obtained from the Commission the "Draw Activity" and "Fixed Prize Analysis" for the period April 1, 2019 through March 31, 2020 (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, 2019 to March 31, 2020 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) For the period identified in step "a" above, we selected two months 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 agreed the ICS data back to the data reported from the Virginia Lottery for each draw of the subject months. 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 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.
- h) We agreed the balance listed as the Commission's receivable as of March 31, 2020 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, 2020. We found no exceptions.

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. We were not engaged to, and did not conduct an examination or review, 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.

This report is for the evaluation of the Commission's financial information enumerated in our procedures above and is not suitable for any other purpose.



Keith Faber  
Auditor of State

September 8, 2020

Exhibit I – Draw Activity  
Exhibit II – Fixed Prize Analysis

# VIRGINIA LOTTERY

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MEGA MILLIONS  
Ohio Draw Activity

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From 4/2/2019 To 3/31/2020

	Draw Date	Sales	Just The Jackpot	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	4/2/2019	812,308	0	54,490	62,077	0	0.00
	4/5/2019	924,686	0	70,018	234,191	0	0.00
	4/9/2019	871,408	0	83,992	80,640	0	0.00
	4/12/2019	954,644	0	80,072	83,464	0	0.00
	4/16/2019	914,602	0	89,442	161,112	0	0.00
	4/19/2019	985,538	0	67,422	74,646	0	0.00
	4/23/2019	947,344	0	81,530	83,702	0	0.00
	4/26/2019	1,079,118	0	130,124	110,846	0	0.00
	4/30/2019	1,069,718	0	70,440	156,467	0	0.00
	5/3/2019	1,222,028	0	113,458	191,420	0	0.00
	5/7/2019	1,187,586	0	87,446	90,181	0	0.00
	5/10/2019	1,291,528	0	103,776	181,831	0	0.00
	5/14/2019	1,368,452	0	96,886	103,183	0	0.00
	5/17/2019	1,469,314	0	135,766	218,692	0	0.00
	5/21/2019	1,477,884	0	115,482	124,736	0	0.00
	5/24/2019	1,613,840	0	142,582	222,326	0	0.00
	5/28/2019	1,519,826	0	121,626	353,340	0	0.00
	5/31/2019	2,003,438	0	184,182	331,327	0	0.00
	6/4/2019	2,052,534	0	158,514	239,578	0	0.00
CA	6/7/2019	2,583,464	0	227,618	290,626	0	0.00
	6/11/2019	702,724	0	55,900	140,198	0	0.00
	6/14/2019	735,836	0	54,710	63,099	0	0.00
	6/18/2019	693,584	0	62,682	58,060	0	0.00

# VIRGINIA LOTTERY

MEGA MILLIONS  
Ohio Draw Activity

From 4/2/2019 To 3/31/2020

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	Draw Date	Sales	Just The Jackpot	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	6/21/2019	741,398	0	49,344	216,849	0	0.00
	6/25/2019	686,060	0	46,518	130,249	0	0.00
	6/28/2019	742,628	0	53,530	57,744	0	0.00
	7/2/2019	716,966	0	64,170	61,476	0	0.00
	7/5/2019	729,270	0	55,142	56,787	0	0.00
	7/9/2019	758,046	0	68,888	168,075	0	0.00
	7/12/2019	824,810	0	76,228	78,575	0	0.00
	7/16/2019	848,564	0	59,722	64,174	0	0.00
	7/19/2019	932,374	0	85,776	74,559	0	0.00
PB	7/23/2019	903,154	0	93,938	85,503	0	0.00
	7/26/2019	693,840	0	66,472	70,527	0	0.00
	7/30/2019	641,064	0	63,976	64,110	0	0.00
	8/2/2019	707,020	0	53,938	57,330	0	0.00
	8/6/2019	654,888	0	44,978	47,718	0	0.00
	8/9/2019	703,968	0	49,974	50,466	0	0.00
	8/13/2019	661,768	0	82,864	64,510	0	0.00
	8/16/2019	709,006	0	72,928	65,245	0	0.00
	8/20/2019	687,518	0	83,236	62,325	0	0.00
	8/23/2019	777,078	0	65,888	59,263	0	0.00
	8/27/2019	781,166	0	67,222	73,048	0	0.00
	8/30/2019	872,454	0	95,272	91,207	0	0.00
	9/3/2019	794,128	0	67,220	70,998	0	0.00
	9/6/2019	922,078	0	97,748	224,168	0	0.00



# VIRGINIA LOTTERY

MEGA MILLIONS  
Ohio Draw Activity

From 4/2/2019 To 3/31/2020

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	Draw Date	Sales	Just The Jackpot	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	9/10/2019	898,084	0	60,774	65,075	0	0.00
	9/13/2019	1,022,550	0	85,696	87,733	0	0.00
	9/17/2019	966,292	0	83,292	77,475	0	0.00
	9/20/2019	1,109,676	0	86,584	83,929	0	0.00
PB	9/24/2019	1,118,696	0	110,898	102,561	0	0.00
	9/27/2019	695,360	0	48,378	50,388	0	0.00
	10/1/2019	649,710	0	68,550	60,453	0	0.00
	10/4/2019	700,380	0	61,030	53,182	0	0.00
	10/8/2019	644,232	0	57,160	65,418	0	0.00
	10/11/2019	693,620	0	78,044	63,837	0	0.00
	10/15/2019	649,278	0	50,500	55,857	0	0.00
	10/18/2019	705,884	0	56,320	161,593	0	0.00
	10/22/2019	663,472	0	99,244	89,443	0	0.00
	10/25/2019	730,954	0	54,068	62,508	0	0.00
	10/29/2019	712,612	0	69,748	284,516	0	0.00
	11/1/2019	780,084	0	65,102	57,772	0	0.00
	11/5/2019	813,202	0	58,564	64,926	0	0.00
	11/8/2019	881,790	0	71,812	74,547	0	0.00
	11/12/2019	828,264	0	65,722	65,234	0	0.00
	11/15/2019	945,738	0	87,466	74,644	0	0.00
	11/19/2019	960,314	0	67,914	71,777	0	0.00
	11/22/2019	1,171,238	0	86,752	96,589	0	0.00
	11/26/2019	1,199,482	0	104,700	112,696	0	0.00

# VIRGINIA LOTTERY

MEGA MILLIONS  
Ohio Draw Activity

From 4/2/2019 To 3/31/2020

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	Draw Date	Sales	Just The Jackpot	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	11/29/2019	1,138,356	0	103,876	97,579	0	0.00
	12/3/2019	1,313,344	0	92,484	100,486	0	0.00
	12/6/2019	1,426,636	0	111,762	105,740	0	0.00
	12/10/2019	1,594,194	0	132,996	126,434	0	0.00
	12/13/2019	1,875,068	0	177,972	159,025	0	0.00
OH	12/17/2019	1,876,768	0	132,478	142,249	0	253,549,697.00
	12/20/2019	680,362	0	46,616	49,393	0	0.00
	12/24/2019	746,962	0	59,394	60,937	0	0.00
	12/27/2019	661,358	0	42,520	45,965	0	0.00
	12/31/2019	788,186	0	64,954	65,320	0	0.00
	1/3/2020	714,146	0	47,382	49,216	0	0.00
	1/7/2020	696,524	0	67,174	52,859	0	0.00
	1/10/2020	741,032	0	55,702	59,380	0	0.00
	1/14/2020	726,020	0	86,508	188,666	0	0.00
	1/17/2020	852,540	0	71,770	75,434	0	0.00
	1/21/2020	774,100	0	87,586	74,929	0	0.00
	1/24/2020	887,432	0	80,722	74,098	0	0.00
	1/28/2020	876,460	0	59,412	68,515	0	0.00
	1/31/2020	1,008,416	0	91,756	194,452	0	0.00
	2/4/2020	957,792	0	1,079,328	187,873	0	0.00
	2/7/2020	1,004,028	0	97,102	96,515	0	0.00
NJ	2/11/2020	1,144,688	0	96,094	92,098	0	0.00
	2/14/2020	716,064	0	53,102	54,459	0	0.00

# VIRGINIA LOTTERY

MEGA MILLIONS  
Ohio Draw Activity

From 4/2/2019 To 3/31/2020

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	Draw Date	Sales	Just The Jackpot	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	2/18/2020	645,212	0	50,326	55,704	0	0.00
	2/21/2020	698,938	0	63,638	65,488	0	0.00
	2/25/2020	659,044	0	76,972	54,727	0	0.00
	2/28/2020	701,092	0	50,502	51,596	0	0.00
	3/3/2020	689,306	0	53,774	54,502	0	0.00
	3/6/2020	725,690	0	63,592	59,606	0	0.00
	3/10/2020	680,978	0	67,678	61,548	0	0.00
	3/13/2020	728,804	0	51,504	170,801	0	0.00
	3/17/2020	635,696	0	45,468	49,753	0	0.00
	3/20/2020	645,646	0	54,846	60,482	0	0.00
	3/24/2020	586,966	0	77,166	178,273	0	0.00
	3/27/2020	616,710	0	43,990	48,294	0	0.00
	3/31/2020	584,312	0	44,210	46,126	0	0.00
<b>* Totals *</b>		<b>97,310,432</b>	<b>0</b>	<b>9,313,804</b>	<b>10,811,323</b>		

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# VIRGINIA LOTTERY

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## MEGA MILLIONS Fixed Prize Analysis

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From 04/02/2019 To 03/31/2020

	Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In(Out)	Receivable (Payable)
Georgia	(635,464)	11,111,592	11,986,095	(1,328,615)	(181,352)
Illinois	(622,076)	11,963,774	11,856,644	(1,350,342)	835,396
Massachusetts	(465,696)	7,755,300	9,112,080	(820,647)	(1,001,829)
Maryland	534,485	7,752,270	8,916,728	284,425	(914,398)
Michigan	1,293,157	14,849,066	13,175,103	3,339,375	(372,255)
New Jersey	47,902	19,008,732	17,437,470	1,424,857	194,307
New York	146,719	11,021,756	12,796,408	(1,627,933)	0
Ohio	(586,293)	9,313,804	10,811,323	(2,109,327)	25,515
Texas				0	
Virginia	(472,238)	11,393,464	9,791,817	134,014	995,395
Washington State	759,504	7,039,390	5,325,480	2,054,193	419,221
<b>Totals</b>		<b>111,209,148</b>	<b>111,209,148</b>		

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# 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 9/22/2020**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)