



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 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, 2020 through March 31, 2021.

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, 2021. 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 "Ohio Draw Activity" and "Fixed Prize Analysis" for the period April 1, 2020 through March 31, 2021 (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, 2020 to March 31, 2021 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 "Ohio 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 "Ohio 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 "Ohio Draw Activity" report attached as Exhibit I to the amounts shown on the applicable Mega Millions Prize Settlement Reports. We found no exceptions.
- iv. We inspected the Query with criteria "ZM" and determined no Prize Tier Two prizes were won.
- c) We agreed the amounts shown as the total of the actual fixed prizes and the total of the share of fixed prizes on the "Ohio 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.
- d) For the amounts listed in the "Cash Option Amount" column of the "Ohio 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.
- e) We inquired of management and determined there was no purchase of investments associated with the jackpot prizes for the period.
- f) 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.
- g) We agreed the balance listed as the Commission's receivable as of March 31, 2021 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, 2021. 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

September 13, 2021

Exhibit I – Ohio Draw Activity
Exhibit II – Fixed Prize Analysis

VIRGINIA LOTTERY

MEGA MILLIONS
Ohio Draw Activity

From 4/3/2020 To 3/30/2021

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	Draw Date	Sales	Just The Jackpot	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	4/3/2020	637,794	0	52,404	46,618	0	0.00
	4/7/2020	594,358	0	37,570	41,026	0	0.00
	4/10/2020	676,540	0	60,028	62,286	0	0.00
	4/14/2020	684,366	0	57,278	60,662	0	0.00
	4/17/2020	774,960	0	62,220	175,717	0	0.00
	4/21/2020	777,544	0	55,202	176,435	0	0.00
	4/24/2020	848,062	0	68,092	63,545	0	0.00
	4/28/2020	836,920	0	69,874	66,594	0	0.00
	5/1/2020	998,868	0	79,308	77,506	0	0.00
	5/5/2020	981,918	0	88,318	94,310	0	0.00
	5/8/2020	1,067,730	0	84,718	88,952	0	0.00
	5/12/2020	1,067,328	0	95,080	97,702	0	0.00
	5/15/2020	1,130,178	0	95,524	93,054	0	0.00
	5/19/2020	1,113,418	0	1,102,430	318,832	0	0.00
	5/22/2020	1,246,498	0	101,318	101,976	0	0.00
	5/26/2020	1,181,438	0	87,700	91,436	0	0.00
	5/29/2020	1,381,680	0	111,134	332,455	0	0.00
	6/2/2020	1,413,838	0	1,159,158	258,068	0	0.00
	6/5/2020	1,569,158	0	115,456	228,987	0	0.00
PB	6/9/2020	1,814,586	0	206,302	750,089	0	0.00
	6/12/2020	717,004	0	64,674	56,215	0	0.00
	6/16/2020	653,092	0	53,776	174,885	0	0.00
	6/19/2020	689,828	0	65,014	65,863	0	0.00

VIRGINIA LOTTERY

MEGA MILLIONS
Ohio Draw Activity

From 4/3/2020 To 3/30/2021

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	Draw Date	Sales	Just The Jackpot	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	6/23/2020	671,134	0	54,950	171,160	0	0.00
	6/26/2020	722,980	0	77,022	179,434	0	0.00
	6/30/2020	697,804	0	1,064,352	180,851	0	0.00
	7/3/2020	763,928	0	53,568	53,323	0	0.00
	7/7/2020	706,928	0	49,356	56,487	0	0.00
	7/10/2020	766,940	0	54,950	59,622	0	0.00
	7/14/2020	767,600	0	53,556	61,426	0	0.00
	7/17/2020	851,216	0	61,198	177,725	0	0.00
	7/21/2020	810,756	0	63,242	68,931	0	0.00
NJ	7/24/2020	892,916	0	74,454	189,547	0	0.00
	7/28/2020	645,240	0	47,892	178,869	0	0.00
CA	7/31/2020	675,610	0	55,414	49,783	0	0.00
	8/4/2020	635,586	0	43,762	171,402	0	0.00
	8/7/2020	669,502	0	52,936	54,000	0	0.00
	8/11/2020	632,658	0	64,672	60,679	0	0.00
	8/14/2020	683,738	0	79,392	66,101	0	0.00
	8/18/2020	671,720	0	50,602	58,332	0	0.00
	8/21/2020	721,050	0	65,948	178,107	0	0.00
	8/25/2020	709,642	0	75,190	69,352	0	0.00
	8/28/2020	742,738	0	55,842	59,802	0	0.00
	9/1/2020	757,026	0	52,624	54,097	0	0.00
	9/4/2020	814,368	0	62,326	183,511	0	0.00
	9/8/2020	735,160	0	56,566	65,192	0	0.00

VIRGINIA LOTTERY

MEGA MILLIONS
Ohio Draw Activity

From 4/3/2020 To 3/30/2021

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	Draw Date	Sales	Just The Jackpot	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	9/11/2020	858,728	0	70,254	74,418	0	0.00
PB	9/15/2020	829,116	0	58,666	176,338	0	0.00
	9/18/2020	663,460	0	56,994	55,180	0	0.00
	9/22/2020	624,344	0	56,698	48,302	0	0.00
	9/25/2020	658,506	0	43,216	45,852	0	0.00
	9/29/2020	628,066	0	42,776	44,767	0	0.00
	10/2/2020	694,778	0	52,642	54,804	0	0.00
	10/6/2020	662,862	0	44,864	47,638	0	0.00
	10/9/2020	707,968	0	69,264	72,582	0	0.00
	10/13/2020	669,806	0	48,866	53,502	0	0.00
	10/16/2020	720,400	0	57,538	57,920	0	0.00
	10/20/2020	689,712	0	55,424	56,162	0	0.00
	10/23/2020	743,872	0	53,812	56,557	0	0.00
	10/27/2020	737,112	0	74,768	61,919	0	0.00
	10/30/2020	802,016	0	68,264	182,736	0	0.00
	11/3/2020	799,186	0	66,612	64,140	0	0.00
	11/6/2020	818,880	0	64,676	69,049	0	0.00
	11/10/2020	800,548	0	65,956	177,958	0	0.00
	11/13/2020	882,150	0	90,512	102,264	0	0.00
	11/17/2020	817,572	0	59,662	170,091	0	0.00
	11/20/2020	897,046	0	62,188	64,833	0	0.00
	11/24/2020	942,120	0	73,718	78,883	0	0.00
	11/27/2020	915,206	0	91,524	195,360	0	0.00

VIRGINIA LOTTERY

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MEGA MILLIONS
Ohio Draw Activity

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From 4/3/2020 To 3/30/2021

	Draw Date	Sales	Just The Jackpot	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	12/1/2020	908,512	0	67,912	69,150	0	0.00
	12/4/2020	1,056,880	0	1,091,198	202,649	0	0.00
	12/8/2020	1,091,092	0	1,089,972	196,573	0	0.00
	12/11/2020	1,153,480	0	85,668	87,397	0	0.00
	12/15/2020	1,185,774	0	127,320	339,400	0	0.00
	12/18/2020	1,357,606	0	114,458	119,995	0	0.00
	12/22/2020	1,528,934	0	130,162	119,047	0	0.00
	12/25/2020	1,374,226	0	112,016	106,392	0	0.00
	12/29/2020	1,775,818	0	130,358	136,689	0	0.00
	1/1/2021	2,084,276	0	196,224	184,085	0	0.00
	1/5/2021	3,262,732	0	284,852	385,498	0	0.00
	1/8/2021	4,789,846	0	435,636	840,477	0	0.00
	1/12/2021	6,431,852	0	546,530	1,075,961	0	0.00
	1/15/2021	8,533,694	0	1,770,842	1,242,792	0	0.00
	1/19/2021	9,783,094	0	832,846	1,318,448	0	0.00
MI	1/22/2021	13,515,404	0	1,141,550	1,469,235	0	0.00
	1/26/2021	1,045,452	0	94,272	77,902	0	0.00
	1/29/2021	945,316	0	79,628	194,190	0	0.00
	2/2/2021	851,748	0	67,944	67,740	0	0.00
	2/5/2021	934,020	0	87,034	85,341	0	0.00
	2/9/2021	817,482	0	86,196	84,948	0	0.00
	2/12/2021	899,514	0	1,106,646	310,937	0	0.00
PB	2/16/2021	756,388	0	61,094	62,273	0	0.00

VIRGINIA LOTTERY

MEGA MILLIONS
Ohio Draw Activity

From 4/3/2020 To 3/30/2021

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	Draw Date	Sales	Just The Jackpot	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	2/19/2021	733,992	0	57,848	59,400	0	0.00
	2/23/2021	691,016	0	83,630	88,829	0	0.00
	2/26/2021	749,852	0	64,154	68,629	0	0.00
	3/2/2021	721,136	0	63,806	55,879	0	0.00
	3/5/2021	772,266	0	72,758	70,852	0	0.00
	3/9/2021	727,294	0	68,936	63,241	0	0.00
	3/12/2021	781,298	0	56,104	60,915	0	0.00
	3/16/2021	769,020	0	59,354	62,694	0	0.00
	3/19/2021	868,516	0	68,628	74,681	0	0.00
	3/23/2021	843,710	0	74,238	76,563	0	0.00
	3/26/2021	895,786	0	84,782	184,349	0	0.00
	3/30/2021	905,212	0	80,366	74,742	0	0.00
* Totals *		132,709,038	0	18,346,248	17,700,094		

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VIRGINIA LOTTERY

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MEGA MILLIONS Fixed Prize Analysis

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From 04/03/2020 To 03/30/2021

	Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In(Out)	Receivable (Payable)
Georgia	(181,352)	19,294,528	19,182,358	477,702	(546,884)
Illinois	835,396	19,150,234	19,237,891	1,255,019	(507,280)
Massachusetts	(1,001,829)	10,714,218	13,671,799	(4,633,340)	673,930
Maryland	(914,398)	11,017,200	12,743,086	(2,215,202)	(425,082)
Michigan	(372,255)	18,881,156	20,152,305	(2,113,371)	469,967
New Jersey	194,307	28,545,034	25,751,282	3,604,334	(616,275)
Ohio	25,515	18,346,248	17,700,094	94,726	576,943
Texas				0	
Virginia	995,395	13,520,904	14,801,389	(844,125)	559,035
Washington State	419,221	12,411,462	8,640,780	4,374,257	(184,354)
Totals		151,880,984	151,880,984		

OHIO AUDITOR OF STATE KEITH FABER



OHIO LOTTERY COMMISSION

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 9/30/2021

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