



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, 2022 through March 31, 2023.

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, 2023. 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, 2022 through March 31, 2023 (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, 2022 to March 31, 2023 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.
  - 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 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.
- d) 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.
- e) We agreed the balance listed as the Commission's receivable as of March 31, 2023 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, 2023. 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

August 23, 2023

Exhibit I – Draw Activity  
Exhibit II – Fixed Prize Analysis

# VIRGINIA LOTTERY

MEGAPLIER  
Ohio Draw Activity

From 4/1/2022 To 3/31/2023

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	4/1/2022	95,193	56,800	51,155	0	0.00
	4/5/2022	87,457	11,058	13,345	0	0.00
	4/8/2022	96,806	33,744	32,912	0	0.00
	4/12/2022	90,277	16,270	173,905	0	0.00
	4/15/2022	89,127	43,944	43,907	0	0.00
	4/19/2022	78,529	24,292	23,333	0	0.00
	4/22/2022	90,201	56,468	33,992	0	0.00
	4/26/2022	88,560	47,892	44,887	0	0.00
	4/29/2022	99,329	15,922	15,748	0	0.00
	5/3/2022	87,665	12,326	14,699	0	0.00
	5/6/2022	95,718	16,192	16,743	0	0.00
	5/10/2022	87,211	27,764	28,442	0	0.00
	5/13/2022	100,760	32,896	34,328	0	0.00
	5/17/2022	91,262	44,676	51,991	0	0.00
	5/20/2022	107,002	30,596	30,440	0	0.00
	5/24/2022	96,741	26,256	36,843	0	0.00
	5/27/2022	109,378	35,084	38,383	0	0.00
	5/31/2022	91,821	40,230	44,679	0	0.00
	6/3/2022	113,960	68,388	62,415	0	0.00

# VIRGINIA LOTTERY

MEGAPLIER  
Ohio Draw Activity

From 4/1/2022 To 3/31/2023

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	6/7/2022	106,227	49,584	54,943	0	0.00
	6/10/2022	121,888	87,840	110,713	0	0.00
	6/14/2022	112,316	15,294	16,399	0	0.00
	6/17/2022	126,289	26,418	18,317	0	0.00
	6/21/2022	119,570	30,924	37,389	0	0.00
	6/24/2022	142,876	26,304	28,227	0	0.00
	6/28/2022	138,347	24,662	24,741	0	0.00
	7/1/2022	161,695	50,488	53,675	0	0.00
	7/5/2022	143,038	60,978	70,473	0	0.00
	7/8/2022	199,130	53,616	54,360	0	0.00
	7/12/2022	227,327	47,362	40,692	0	0.00
	7/15/2022	281,716	213,840	178,856	0	0.00
	7/19/2022	497,607	174,888	154,322	0	0.00
	7/22/2022	756,981	235,656	631,325	0	0.00
	7/26/2022	1,431,543	2,487,172	868,492	0	0.00
	7/29/2022	3,106,285	546,384	518,582	0	0.00
	8/2/2022	162,774	61,048	56,095	0	0.00
	8/5/2022	140,359	42,140	44,818	0	0.00
	8/9/2022	121,139	51,180	53,024	0	0.00



# VIRGINIA LOTTERY

MEGAPLIER  
Ohio Draw Activity

From 4/1/2022 To 3/31/2023

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	8/12/2022	130,077	42,096	40,302	0	0.00
	8/16/2022	116,434	16,184	18,073	0	0.00
	8/19/2022	128,865	65,082	77,913	0	0.00
	8/23/2022	116,818	20,592	23,506	0	0.00
	8/26/2022	131,674	20,206	19,098	0	0.00
	8/30/2022	117,302	36,604	39,090	0	0.00
	9/2/2022	132,256	17,266	17,059	0	0.00
	9/6/2022	112,275	50,298	47,674	0	0.00
	9/9/2022	133,388	19,740	20,934	0	0.00
	9/13/2022	125,342	53,172	53,363	0	0.00
	9/16/2022	142,226	70,458	68,153	0	0.00
	9/20/2022	128,167	96,664	106,182	0	0.00
	9/23/2022	151,561	94,338	70,827	0	0.00
	9/27/2022	137,368	44,080	45,488	0	0.00
	9/30/2022	161,787	77,340	83,902	0	0.00
	10/4/2022	150,975	31,094	27,003	0	0.00
	10/7/2022	181,089	39,452	30,998	0	0.00
	10/11/2022	179,573	77,840	84,229	0	0.00
	10/14/2022	225,681	35,720	40,660	0	0.00

# VIRGINIA LOTTERY

MEGAPLIER  
Ohio Draw Activity

From 4/1/2022 To 3/31/2023

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	10/18/2022	103,643	32,864	381,596	0	0.00
	10/21/2022	113,844	16,026	16,679	0	0.00
	10/25/2022	115,995	31,940	32,163	0	0.00
	10/28/2022	144,839	25,518	29,197	0	0.00
	11/1/2022	175,814	63,148	73,638	0	0.00
	11/4/2022	214,674	43,448	34,176	0	0.00
	11/8/2022	231,972	102,192	614,010	0	0.00
	11/11/2022	168,239	50,704	56,860	0	0.00
	11/15/2022	149,457	21,294	21,887	0	0.00
	11/18/2022	152,982	80,298	83,396	0	0.00
	11/22/2022	147,090	44,280	49,658	0	0.00
	11/25/2022	142,182	21,286	23,053	0	0.00
	11/29/2022	149,926	66,570	72,074	0	0.00
	12/2/2022	173,135	49,488	53,373	0	0.00
	12/6/2022	162,107	57,720	63,633	0	0.00
	12/9/2022	170,018	108,246	95,909	0	0.00
	12/13/2022	177,981	26,684	26,361	0	0.00
	12/16/2022	195,949	64,384	66,423	0	0.00
	12/20/2022	193,621	83,910	89,466	0	0.00

# VIRGINIA LOTTERY

MEGAPLIER  
Ohio Draw Activity

From 4/1/2022 To 3/31/2023

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Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
12/23/2022	206,959	101,862	98,137	0	0.00
12/27/2022	345,956	56,312	57,231	0	0.00
12/30/2022	512,415	204,520	199,447	0	0.00
1/3/2023	562,274	282,540	255,590	0	0.00
1/6/2023	913,784	311,244	301,463	0	0.00
1/10/2023	1,247,338	427,348	466,982	0	0.00
1/13/2023	1,559,338	236,944	238,297	0	0.00
1/17/2023	143,240	48,456	408,426	0	0.00
1/20/2023	138,642	60,066	57,853	0	0.00
1/24/2023	125,828	87,252	55,296	0	0.00
1/27/2023	125,450	53,454	54,179	0	0.00
1/31/2023	119,303	100,704	605,399	0	0.00
2/3/2023	135,101	19,770	21,781	0	0.00
2/7/2023	131,039	19,352	19,386	0	0.00
2/10/2023	127,379	38,424	36,375	0	0.00
2/14/2023	113,573	31,208	36,044	0	0.00
2/17/2023	124,639	42,160	44,886	0	0.00
2/21/2023	121,049	16,582	16,951	0	0.00
2/24/2023	132,937	68,610	70,037	0	0.00

# VIRGINIA LOTTERY

MEGAPLIER  
Ohio Draw Activity

From 4/1/2022 To 3/31/2023

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	2/28/2023	123,018	19,130	19,346	0	0.00
	3/3/2023	130,131	126,786	82,554	0	0.00
	3/7/2023	133,472	58,662	70,589	0	0.00
	3/10/2023	151,808	32,830	25,441	0	0.00
	3/14/2023	137,562	41,304	43,692	0	0.00
	3/17/2023	158,984	65,320	53,745	0	0.00
	3/21/2023	146,236	28,164	26,215	0	0.00
	3/24/2023	168,873	77,108	59,650	0	0.00
	3/28/2023	157,271	65,820	72,090	0	0.00
	3/31/2023	180,847	75,822	83,706	0	0.00
<b>* Totals *</b>		<b>24,054,876</b>	<b>9,622,556</b>	<b>10,186,384</b>		

# VIRGINIA LOTTERY

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## MEGAPLIER Fixed Prize Analysis

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From 04/01/2022 To 03/31/2023

	Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In(Out)	Receivable (Payable)
Georgia	(421,359)	6,164,166	5,822,474	(43,576)	(36,091)
Illinois	(687,888)	9,506,804	8,633,323	151,507	34,086
Massachusetts	(369,056)	4,471,616	3,361,179	766,581	(25,200)
Maryland	(428,846)	3,088,100	4,210,862	(1,522,115)	(29,493)
Michigan	2,352,026	4,997,952	6,667,083	668,387	14,508
New Jersey	(690,677)	11,654,952	7,475,873	3,418,054	70,348
Ohio	1,305,217	9,622,556	10,186,384	694,814	46,575
Texas				0	
Virginia	(759,383)	6,039,246	8,355,779	(3,019,928)	(55,988)
Washington State	(300,034)	2,508,726	3,341,161	(1,113,724)	(18,745)
<b>Totals</b>		<b>58,054,118</b>	<b>58,054,118</b>		

# 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 9/5/2023**

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