



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, 2013 through March 31, 2014. We followed the American Institute of Certified Public Accountants' attestation standards for agreed-upon procedures engagements 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, 2013 through March 31, 2014 (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, 2013 to March 31, 2014 for testing and performed procedures "c", "d", and "e" below:
 - May 14, 2013
 - July 2, 2013
 - January 3, 2014
 - February 11, 2014
 - March 28, 2014
- 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 August 2013 and December 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 payable as of March 31, 2014 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, 2014 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, 2013 through March 31, 2014. 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 23, 2014

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
4/02/2013	101,744	28,974	29,698		
4/05/2013	114,970	25,646	26,870		
4/09/2013	105,893	30,267	32,392		
4/12/2013	117,229	54,282	141,713		
4/16/2013	107,524	21,921	13,393		
4/19/2013	117,516	46,590	53,553		
4/23/2013	115,182	20,932	23,936		
4/26/2013	135,767	37,800	36,281		
4/30/2013	130,670	23,016	27,599		
5/03/2013	151,462	14,479	14,517		
5/07/2013	147,059	799,098	141,057		
5/10/2013	169,601	55,710	68,368		
5/14/2013	176,018	91,731	63,004		
5/17/2013	263,205	68,880	72,934		
5/21/2013	105,701	33,504	37,776		
5/24/2013	106,341	39,858	45,576		
5/28/2013	89,976	28,764	36,294		
5/31/2013	107,926	22,892	22,208		
6/04/2013	97,288	25,788	26,314		
6/07/2013	105,511	29,325	31,275		
6/11/2013	96,597	28,581	121,909		
6/14/2013	105,292	30,921	31,806		
6/18/2013	97,698	9,530	11,809		
6/21/2013	106,055	21,654	24,864		
6/25/2013	98,259	9,358	103,004		
6/28/2013	107,896	30,444	28,163		
7/02/2013	105,766	58,497	30,466		
7/05/2013	109,649	31,473	29,634		
7/09/2013	91,256	18,573	9,591		
7/12/2013	96,426	21,410	23,899		
7/16/2013	90,678	9,357	9,458		
7/19/2013	95,060	18,288	20,608		
7/23/2013	87,719	17,734	18,147		
7/26/2013	96,620	37,710	37,614		
7/30/2013	88,552	15,576	18,043		
8/02/2013	101,096	10,655	11,117		
8/06/2013	102,922	18,182	17,188		
8/09/2013	100,798	20,876	22,456		
8/13/2013	90,514	774,180	121,884		
8/16/2013	101,955	30,441	38,253		
8/20/2013	91,835	17,806	19,657		
8/23/2013	105,014	29,487	40,020		
8/27/2013	97,351	28,008	34,517		
8/30/2013	110,063	21,756	12,321		
9/03/2013	99,842	22,778	25,069		
9/06/2013	115,421	36,654	127,248		
9/10/2013	118,177	45,316	26,279		
9/13/2013	140,340	43,971	48,180		
9/17/2013	140,198	14,672	108,236		
9/20/2013	152,781	14,170	18,326		
9/24/2013	137,462	24,992	119,237		
9/27/2013	156,936	14,446	104,398		

Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
10/01/2013	159,000	31,268	33,526		
10/04/2013	107,967	24,338	33,678		
10/08/2013	95,471	20,546	25,537		
10/11/2013	105,310	34,122	29,588		
10/15/2013	96,323	31,164	135,986		
10/18/2013	106,181	26,748	129,269		
10/22/2013	93,398	45,472	41,688		
10/25/2013	110,842	12,318	13,473		
10/29/2013	102,260	23,810	25,012		
11/01/2013	117,229	45,348	45,351		
11/05/2013	113,759	47,308	51,057		
11/08/2013	128,887	15,363	14,660		
11/12/2013	122,663	62,132	60,933		
11/15/2013	136,971	46,746	46,718		
11/19/2013	134,404	39,218	30,248		
11/22/2013	157,035	38,638	40,646		
11/26/2013	167,828	72,956	493,193		
11/29/2013	179,212	58,422	61,861		
12/03/2013	214,347	72,398	52,629		
12/06/2013	253,705	58,218	58,268		
12/10/2013	291,162	33,130	36,772		
12/13/2013	652,878	87,979	82,651		
12/17/2013	1,129,164	446,586	477,412		
12/20/2013	124,854	12,519	15,064		
12/24/2013	117,104	23,856	27,711		
12/27/2013	110,501	49,808	55,178		
12/31/2013	126,612	29,550	28,874		
1/03/2014	111,010	55,824	56,880		
1/07/2014	90,956	38,840	40,540		
1/10/2014	109,044	24,094	25,167		
1/14/2014	104,306	23,988	24,637		
1/17/2014	108,271	42,042	401,077		
1/21/2014	100,420	48,045	38,746		
1/24/2014	110,941	50,560	48,964		
1/28/2014	99,424	20,670	22,040		
1/31/2014	119,025	42,840	48,732		
2/04/2014	121,385	27,162	29,200		
2/07/2014	121,050	31,136	30,777		
2/11/2014	125,761	12,272	13,648		
2/14/2014	142,746	32,420	33,712		
2/18/2014	153,955	65,868	68,553		
2/21/2014	171,999	122,944	93,378		
2/25/2014	162,671	104,372	87,054		
2/28/2014	198,157	63,954	67,211		
3/04/2014	207,029	23,233	26,659		
3/07/2014	226,957	69,621	77,352		
3/11/2014	257,616	80,952	86,448		
3/14/2014	294,661	63,260	386,245		
3/18/2014	427,865	107,760	125,295		
3/21/2014	119,525	55,580	56,213		
3/25/2014	110,741	29,158	25,355		
3/28/2014	116,406	25,302	29,453		
* Totals *	15,169,799	5,778,811	6,448,478		

	Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In(Out)	Receivable (Payable)
California					
Georgia	23,560-	1,891,249	2,673,070	676,806-	128,575-
Illinois	55,408-	3,672,142	4,457,479	636,394-	204,351-
Massachusetts	43,723-	1,239,137	1,859,132	550,262-	113,456-
Maryland	50,226-	3,207,630	2,653,490	663,185	159,271-
Michigan	21,659-	2,051,109	2,991,907	794,013-	168,444-
New Jersey	97,935-	5,430,996	4,624,179	937,428	228,546-
New York	126,937-	5,715,432	6,288,074	347,276-	352,303-
Ohio	55,182-	5,778,811	6,448,478	366,695-	358,154-
POWER BALL					
Texas	554,554	17,214,789	15,081,219	2,688,124	
Virginia	72,152-	5,682,606	4,317,771	487,499-	1,780,182
Washington State	7,772-	814,101	1,303,203	429,792-	67,082-
** Totals **		52,698,002	52,698,002		

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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
OCTOBER 7, 2014**