



OHIO AUDITOR OF STATE
KEITH FABER



**OHIO LOTTERY COMMISSION
CUYAHOGA COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Independent Accountant's Report on Applying Agreed-Upon Procedures.....	1
Exhibit I – Megaplier Multi-State Lottery - Draw Activity For the Period April 1, 2019 to March 31, 2020	3
Exhibit II – Megaplier Multi-State Lottery - Fixed Prize Analysis For the Period April 1, 2019 to March 31, 2020	9

This page intentionally left blank.

OHIO AUDITOR OF STATE KEITH FABER



Lausche Building, 12th Floor
615 Superior Avenue, NW
Cleveland, Ohio 44113-1801
(216) 787-3665 or (800) 626-2297
NortheastRegion@ohioauditor.gov

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 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, 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 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.
 - 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.
- 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.

Efficient • Effective • Transparent

- d) 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.
- e) 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.
- f) 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 Megaplier 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

MEGAPLIER
Ohio Draw Activity

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

Page:1

4/4/2020 11:41:42 AM

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	4/2/2019	92,998	24,712	28,138	0	0.00
	4/5/2019	104,609	13,236	159,274	0	0.00
	4/9/2019	94,822	15,686	18,122	0	0.00
	4/12/2019	104,613	17,648	21,766	0	0.00
	4/16/2019	97,329	16,418	16,839	0	0.00
	4/19/2019	104,749	42,414	42,483	0	0.00
	4/23/2019	98,347	45,720	54,735	0	0.00
	4/26/2019	111,150	97,140	77,082	0	0.00
	4/30/2019	108,897	28,192	27,893	0	0.00
	5/3/2019	126,240	31,778	24,556	0	0.00
	5/7/2019	118,055	29,464	32,094	0	0.00
	5/10/2019	128,884	29,130	20,498	0	0.00
	5/14/2019	131,337	51,780	55,374	0	0.00
	5/17/2019	142,350	54,368	53,619	0	0.00
	5/21/2019	140,521	86,760	92,758	0	0.00
	5/24/2019	153,345	24,066	170,698	0	0.00
	5/28/2019	141,146	20,168	151,610	0	0.00
	5/31/2019	185,949	56,988	63,801	0	0.00
	6/4/2019	189,074	25,876	30,618	0	0.00

VIRGINIA LOTTERY

MEGAPLIER
Ohio Draw Activity

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

Page:2

4/4/2020 11:41:42 AM

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	6/7/2019	228,303	68,536	75,868	0	0.00
	6/11/2019	82,327	26,484	305,415	0	0.00
	6/14/2019	88,069	12,822	16,176	0	0.00
	6/18/2019	81,190	12,756	13,624	0	0.00
	6/21/2019	87,787	20,416	22,986	0	0.00
	6/25/2019	79,887	20,824	24,715	0	0.00
	6/28/2019	87,681	11,848	12,969	0	0.00
	7/2/2019	84,487	14,166	14,471	0	0.00
	7/5/2019	86,480	13,002	13,022	0	0.00
	7/9/2019	86,016	12,640	177,090	0	0.00
	7/12/2019	93,789	18,704	17,473	0	0.00
	7/16/2019	92,226	25,148	26,294	0	0.00
	7/19/2019	101,414	31,904	30,887	0	0.00
	7/23/2019	95,698	17,568	19,502	0	0.00
	7/26/2019	81,314	32,380	33,390	0	0.00
	7/30/2019	75,246	25,936	27,694	0	0.00
	8/2/2019	85,230	14,446	12,772	0	0.00
	8/6/2019	76,475	10,392	10,387	0	0.00
	8/9/2019	82,532	11,250	11,151	0	0.00

VIRGINIA LOTTERY

MEGAPLIER
Ohio Draw Activity

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

Page:3

4/4/2020 11:41:42 AM

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	8/13/2019	77,075	28,936	28,656	0	0.00
	8/16/2019	83,185	14,920	15,982	0	0.00
	8/20/2019	77,379	41,080	28,292	0	0.00
	8/23/2019	87,310	22,584	15,130	0	0.00
	8/27/2019	84,964	14,884	16,660	0	0.00
	8/30/2019	96,534	62,328	61,422	0	0.00
	9/3/2019	88,340	15,268	15,014	0	0.00
	9/6/2019	100,887	66,732	71,959	0	0.00
	9/10/2019	96,329	12,812	12,565	0	0.00
	9/13/2019	109,889	18,238	17,553	0	0.00
	9/17/2019	100,682	42,306	43,622	0	0.00
	9/20/2019	116,045	25,422	17,478	0	0.00
	9/24/2019	114,186	65,118	65,842	0	0.00
	9/27/2019	82,045	22,040	22,416	0	0.00
	10/1/2019	77,540	22,986	15,508	0	0.00
	10/4/2019	84,654	22,010	13,658	0	0.00
	10/8/2019	75,822	29,704	33,368	0	0.00
	10/11/2019	82,297	30,224	28,770	0	0.00
	10/15/2019	75,582	10,924	11,973	0	0.00

VIRGINIA LOTTERY

MEGAPLIER
Ohio Draw Activity

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

Page:4

4/4/2020 11:41:42 AM

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	10/18/2019	82,360	24,324	362,547	0	0.00
	10/22/2019	77,223	84,168	83,084	0	0.00
	10/25/2019	85,163	23,956	30,764	0	0.00
	10/29/2019	81,280	24,092	19,523	0	0.00
	11/1/2019	90,702	21,528	14,012	0	0.00
	11/5/2019	89,505	25,020	30,998	0	0.00
	11/8/2019	96,058	29,680	33,019	0	0.00
	11/12/2019	88,691	11,478	12,044	0	0.00
	11/15/2019	101,079	14,712	15,323	0	0.00
	11/19/2019	99,630	27,712	30,229	0	0.00
	11/22/2019	119,826	59,514	56,760	0	0.00
	11/26/2019	120,744	22,280	23,308	0	0.00
	11/29/2019	119,612	19,278	21,839	0	0.00
	12/3/2019	132,989	18,730	18,624	0	0.00
	12/6/2019	142,877	79,144	77,443	0	0.00
	12/10/2019	153,812	21,554	21,812	0	0.00
	12/13/2019	179,833	55,052	57,543	0	0.00
	12/17/2019	175,476	22,636	27,303	0	0.00
	12/20/2019	81,213	22,268	21,545	0	0.00

VIRGINIA LOTTERY

MEGAPLIER
Ohio Draw Activity

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

Page:5

4/4/2020 11:41:42 AM

Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
12/24/2019	86,426	15,366	13,464	0	0.00
12/27/2019	80,774	30,426	29,861	0	0.00
12/31/2019	92,573	28,916	29,439	0	0.00
1/3/2020	88,138	10,952	13,181	0	0.00
1/7/2020	82,493	32,148	38,893	0	0.00
1/10/2020	89,669	12,804	13,006	0	0.00
1/14/2020	85,554	18,348	20,051	0	0.00
1/17/2020	99,174	32,876	32,573	0	0.00
1/21/2020	87,882	71,952	37,300	0	0.00
1/24/2020	101,831	47,928	55,003	0	0.00
1/28/2020	98,979	25,736	26,582	0	0.00
1/31/2020	111,996	16,410	15,314	0	0.00
2/4/2020	104,759	17,928	16,647	0	0.00
2/7/2020	109,589	40,948	38,262	0	0.00
2/11/2020	119,947	17,930	18,658	0	0.00
2/14/2020	85,336	50,528	55,195	0	0.00
2/18/2020	77,216	24,052	24,619	0	0.00
2/21/2020	84,970	50,220	48,330	0	0.00
2/25/2020	79,470	13,066	14,256	0	0.00

VIRGINIA LOTTERY

MEGAPLIER
Ohio Draw Activity

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

Page:6

4/4/2020 11:41:42 AM

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	2/28/2020	85,972	11,248	12,003	0	0.00
	3/3/2020	84,153	11,632	12,419	0	0.00
	3/6/2020	88,572	67,506	46,072	0	0.00
	3/10/2020	81,694	59,248	61,455	0	0.00
	3/13/2020	89,202	36,450	38,938	0	0.00
	3/17/2020	76,836	19,240	21,069	0	0.00
	3/20/2020	79,683	37,710	42,715	0	0.00
	3/24/2020	70,690	23,576	16,630	0	0.00
	3/27/2020	77,330	33,822	40,570	0	0.00
	3/31/2020	71,091	30,306	31,617	0	0.00
* Totals *		10,551,383	3,177,680	4,365,554		

VIRGINIA LOTTERY

Page:1

MEGAPLIER Fixed Prize Analysis

4/4/2020 11:41:44 AM

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	1,209,170	1,830,760	2,427,491	820,863	(208,424)
Illinois	(1,128,351)	5,759,210	3,783,251	(753,727)	1,601,335
Massachusetts	1,456,531	1,323,424	1,871,277	1,140,656	(231,978)
Maryland	(530,711)	1,512,952	2,100,267	(832,796)	(285,230)
Michigan	144,081	4,040,812	2,828,413	1,668,226	(311,746)
New Jersey	(909,689)	3,465,976	3,488,980	(1,467,514)	534,821
New York	(337,892)	2,095,770	1,932,776	(174,898)	0
Ohio	657,222	3,177,680	4,365,554	(71,259)	(459,393)
Texas				0	
Virginia	(1,138,572)	3,676,398	3,660,978	(696,932)	(426,220)
Washington State	578,211	1,021,664	1,445,659	367,381	(213,165)
Totals		27,904,646	27,904,646		

This page intentionally left blank.

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 9/22/2020

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov