



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, 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, 2024 through April 4, 2025.

The Commission and Member 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 period ended April 4, 2025. 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, 2024 through April 4, 2025 (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, 2024 to April 4, 2025 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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Cuyahoga County
Independent Accountants' Report on
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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.
- c) We selected the "Expired Prize Settlement Sheet Report" for August 2024 and February 2025 which were distributed by the Virginia Lottery. We agreed the actual fixed prizes awarded and the prizes unclaimed on the "Expired Prize Settlement Sheet Report" to the Commission's Internal Control System (ICS), for the following draw dates: August 4, 2023, August 18, 2023, February 13, 2024 and February 23, 2024. We found no exceptions.
- 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/to the Commission to/from the Virginia Lottery for settlement of the fixed prize liability as shown in the Commission's cash disbursement/cash receipt 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 April 4, 2025 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 April 4, 2025. 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
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

October 1, 2025

Exhibit I – Draw Activity
Exhibit II – Fixed Prize Analysis

VIRGINIA LOTTERY

MEGAPIER Ohio Draw Activity

From 4/1/2024 To 4/4/2025

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	4/2/2024	177,214	56,408	55,647	0	0.00
	4/5/2024	210,654	59,512	62,361	0	0.00
	4/9/2024	178,453	72,312	80,921	0	0.00
	4/12/2024	163,088	24,368	25,154	0	0.00
	4/16/2024	149,835	99,762	72,689	0	0.00
	4/19/2024	162,716	51,792	56,490	0	0.00
	4/23/2024	156,959	77,148	81,539	0	0.00
	4/26/2024	163,559	49,092	50,778	0	0.00
	4/30/2024	153,518	54,800	50,295	0	0.00
	5/3/2024	169,972	30,720	31,622	0	0.00
	5/7/2024	160,174	65,468	50,827	0	0.00
	5/10/2024	170,759	80,760	82,138	0	0.00
	5/14/2024	168,654	50,192	50,486	0	0.00
	5/17/2024	178,590	28,526	31,409	0	0.00
	5/21/2024	173,981	31,942	31,602	0	0.00
	5/24/2024	183,875	48,044	52,319	0	0.00
	5/28/2024	170,225	99,992	114,722	0	0.00
	5/31/2024	214,593	115,662	113,890	0	0.00
	6/4/2024	208,431	60,360	64,483	0	0.00

VIRGINIA LOTTERY

MEGAPIER Ohio Draw Activity

From 4/1/2024 To 4/4/2025

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	6/7/2024	119,291	117,630	112,297	0	0.00
	6/11/2024	105,425	80,454	93,458	0	0.00
	6/14/2024	119,100	33,064	39,481	0	0.00
	6/18/2024	110,191	15,254	14,463	0	0.00
	6/21/2024	121,522	53,442	67,514	0	0.00
	6/25/2024	116,571	64,356	63,402	0	0.00
	6/28/2024	132,875	39,748	38,942	0	0.00
	7/2/2024	125,564	105,714	93,163	0	0.00
	7/5/2024	138,087	46,896	43,786	0	0.00
	7/9/2024	140,012	43,252	41,969	0	0.00
	7/12/2024	158,894	70,608	53,378	0	0.00
	7/16/2024	150,798	20,806	22,564	0	0.00
	7/19/2024	160,278	71,688	60,828	0	0.00
	7/23/2024	151,891	72,246	620,109	0	0.00
	7/26/2024	165,721	57,108	57,802	0	0.00
	7/30/2024	162,261	24,026	26,771	0	0.00
	8/2/2024	178,912	94,464	107,180	0	0.00
	8/6/2024	166,930	68,430	77,491	0	0.00
	8/9/2024	187,155	36,892	30,425	0	0.00

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Ohio Draw Activity

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From 4/1/2024 To 4/4/2025

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	8/13/2024	189,410	117,534	92,107	0	0.00
	8/16/2024	219,488	66,916	67,339	0	0.00
	8/20/2024	223,546	131,022	116,648	0	0.00
	8/23/2024	261,255	74,748	79,233	0	0.00
	8/27/2024	264,355	42,778	47,205	0	0.00
	8/30/2024	334,488	175,656	182,126	0	0.00
	9/3/2024	334,644	150,492	164,958	0	0.00
	9/6/2024	418,497	1,062,608	255,306	0	0.00
	9/10/2024	482,338	227,772	240,049	0	0.00
	9/13/2024	138,666	40,680	37,875	0	0.00
	9/17/2024	114,833	34,892	35,798	0	0.00
	9/20/2024	121,760	42,156	41,377	0	0.00
	9/24/2024	112,762	100,960	848,930	0	0.00
	9/27/2024	120,543	16,330	20,230	0	0.00
	10/1/2024	116,696	17,348	20,445	0	0.00
	10/4/2024	129,466	20,202	21,326	0	0.00
	10/8/2024	121,299	43,000	45,894	0	0.00
	10/11/2024	128,626	37,804	40,817	0	0.00
	10/15/2024	117,362	39,944	37,124	0	0.00

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Ohio Draw Activity

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From 4/1/2024 To 4/4/2025

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	10/18/2024	129,330	57,456	69,347	0	0.00
	10/22/2024	124,401	33,300	37,421	0	0.00
	10/25/2024	142,994	25,734	27,454	0	0.00
	10/29/2024	137,399	69,276	65,671	0	0.00
	11/1/2024	159,207	24,432	26,563	0	0.00
	11/5/2024	161,104	36,400	30,349	0	0.00
	11/8/2024	169,081	48,416	48,507	0	0.00
	11/12/2024	157,833	45,752	44,881	0	0.00
	11/15/2024	172,978	26,440	28,138	0	0.00
	11/19/2024	177,143	85,320	86,480	0	0.00
	11/22/2024	190,286	28,474	29,251	0	0.00
	11/26/2024	189,202	105,240	76,655	0	0.00
	11/29/2024	203,827	28,280	31,213	0	0.00
	12/3/2024	221,621	97,356	93,996	0	0.00
	12/6/2024	251,212	35,710	38,506	0	0.00
	12/10/2024	275,509	200,120	197,108	0	0.00
	12/13/2024	324,342	98,620	90,228	0	0.00
	12/17/2024	373,724	216,012	198,024	0	0.00
	12/20/2024	493,618	86,510	77,957	0	0.00

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Ohio Draw Activity

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From 4/1/2024 To 4/4/2025

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	12/24/2024	925,786	315,192	315,317	0	0.00
	12/27/2024	1,395,651	464,948	480,660	0	0.00
	12/31/2024	167,738	27,048	26,978	0	0.00
	1/3/2025	128,730	60,132	53,805	0	0.00
	1/7/2025	114,787	18,318	17,376	0	0.00
	1/10/2025	129,542	35,600	44,132	0	0.00
	1/14/2025	115,402	34,996	35,384	0	0.00
	1/17/2025	135,882	38,584	44,828	0	0.00
	1/21/2025	97,942	38,670	40,717	0	0.00
	1/24/2025	110,929	17,054	15,835	0	0.00
	1/28/2025	104,450	102,416	83,049	0	0.00
	1/31/2025	120,150	17,908	20,866	0	0.00
	2/4/2025	112,349	30,036	42,759	0	0.00
	2/7/2025	122,687	17,368	18,571	0	0.00
	2/11/2025	113,331	39,196	37,483	0	0.00
	2/14/2025	127,781	32,828	40,242	0	0.00
	2/18/2025	109,941	15,904	16,167	0	0.00
	2/21/2025	124,654	21,152	21,556	0	0.00
	2/25/2025	122,253	24,262	25,051	0	0.00

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Ohio Draw Activity

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From 4/1/2024 To 4/4/2025

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	2/28/2025	137,932	39,292	41,270	0	0.00
	3/4/2025	132,167	20,438	20,652	0	0.00
	3/7/2025	142,801	48,972	434,186	0	0.00
	3/11/2025	134,199	43,836	49,194	0	0.00
	3/14/2025	147,780	46,156	42,991	0	0.00
	3/18/2025	143,524	66,236	46,469	0	0.00
	3/21/2025	158,330	43,704	56,326	0	0.00
	3/25/2025	149,705	24,184	31,373	0	0.00
	3/28/2025	112,753	61,464	65,149	0	0.00
	4/1/2025	104,023	19,966	21,311	0	0.00
	4/4/2025	113,326	17,462	20,045	0	0.00
* Totals *		19,888,098	7,847,950	8,726,673		

VIRGINIA LOTTERY

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Fixed Prize Analysis

From 04/01/2024 To 04/04/2025

	Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In(Out)	Receivable (Payable)
Georgia	1,796,156	4,244,340	5,396,273	644,223	0
Illinois	(745,047)	5,819,400	7,450,267	(2,375,914)	0
Massachusetts	(760,169)	2,550,794	3,295,134	(1,504,509)	0
Michigan	(1,343,806)	8,443,116	5,574,820	1,524,490	0
New Jersey	(1,520,280)	8,262,590	6,605,694	136,616	0
Ohio	912,981	7,847,950	8,726,673	34,258	0
Texas				0	
Virginia	2,439,318	7,325,396	6,807,113	2,957,601	0
Washington State	(779,153)	2,610,458	3,248,070	(1,416,765)	0
Totals		47,104,044	47,104,044		

OHIO AUDITOR OF STATE KEITH FABER



OHIO LOTTERY COMMISSION
MEGAPIER

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 10/14/2025

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This report is a matter of public record and is available online at
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