



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 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, 2021 through March 31, 2022.

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, 2022. 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, 2021 through March 31, 2022 (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, 2021 to March 31, 2022 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 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 "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 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 "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 "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, 2022 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, 2022. 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 8, 2022

Exhibit I – Draw Activity  
Exhibit II – Fixed Prize Analysis

# VIRGINIA LOTTERY

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MEGA MILLIONS  
Ohio Draw Activity

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From 4/2/2021 To 3/29/2022

	Draw Date	Sales	Just The Jackpot	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	4/2/2021	1,002,126	0	71,840	191,821	0	0.00
	4/6/2021	948,892	0	72,616	187,422	0	0.00
	4/9/2021	1,086,838	0	84,948	87,787	0	0.00
	4/13/2021	1,080,172	0	91,210	92,410	0	0.00
	4/16/2021	1,157,378	0	84,824	95,797	0	0.00
	4/20/2021	1,160,582	0	97,786	96,354	0	0.00
	4/23/2021	1,226,158	0	93,016	100,837	0	0.00
	4/27/2021	1,214,732	0	97,830	97,508	0	0.00
	4/30/2021	1,364,136	0	110,400	127,454	0	0.00
	5/4/2021	1,414,060	0	105,198	224,053	0	0.00
	5/7/2021	1,494,552	0	161,862	154,482	0	0.00
	5/11/2021	1,622,716	0	127,620	138,978	0	0.00
	5/14/2021	1,894,710	0	153,228	155,458	0	0.00
	5/18/2021	1,980,030	0	1,152,560	372,841	0	0.00
PB	5/21/2021	2,469,372	0	247,346	235,707	0	0.00
	5/25/2021	722,316	0	60,396	65,103	0	0.00
	5/28/2021	714,614	0	58,158	57,039	0	0.00
	6/1/2021	643,772	0	56,212	157,688	0	0.00
	6/4/2021	736,532	0	58,840	62,608	0	0.00
IL	6/8/2021	708,350	0	52,766	56,562	0	0.00
	6/11/2021	673,738	0	51,448	56,938	0	0.00
	6/15/2021	635,232	0	59,134	61,328	0	0.00
	6/18/2021	678,118	0	58,336	51,669	0	0.00

# VIRGINIA LOTTERY

MEGA MILLIONS  
Ohio Draw Activity

From 4/2/2021 To 3/29/2022

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	Draw Date	Sales	Just The Jackpot	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	6/22/2021	649,186	0	45,068	52,087	0	0.00
	6/25/2021	692,558	0	55,664	282,493	0	0.00
	6/29/2021	657,736	0	43,628	50,146	0	0.00
	7/2/2021	742,448	0	53,422	57,759	0	0.00
	7/6/2021	669,558	0	57,994	53,828	0	0.00
	7/9/2021	747,876	0	51,586	56,455	0	0.00
	7/13/2021	739,530	0	69,846	65,529	0	0.00
	7/16/2021	796,444	0	79,138	60,900	0	0.00
	7/20/2021	763,480	0	64,062	67,949	0	0.00
	7/23/2021	816,448	0	71,990	66,918	0	0.00
	7/27/2021	802,644	0	76,958	68,881	0	0.00
	7/30/2021	863,040	0	75,302	79,540	0	0.00
	8/3/2021	854,008	0	80,034	88,260	0	0.00
	8/6/2021	907,158	0	85,070	77,919	0	0.00
	8/10/2021	902,880	0	68,248	72,167	0	0.00
	8/13/2021	978,450	0	100,138	87,146	0	0.00
	8/17/2021	962,484	0	73,078	78,995	0	0.00
	8/20/2021	1,026,270	0	72,268	184,377	0	0.00
	8/24/2021	1,000,762	0	72,700	80,275	0	0.00
	8/27/2021	1,070,372	0	90,264	83,864	0	0.00
	8/31/2021	1,112,340	0	89,746	96,210	0	0.00
	9/3/2021	1,261,172	0	116,044	111,577	0	0.00
	9/7/2021	1,120,638	0	91,076	96,051	0	0.00



# VIRGINIA LOTTERY

MEGA MILLIONS  
Ohio Draw Activity

From 4/2/2021 To 3/29/2022

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	Draw Date	Sales	Just The Jackpot	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	9/10/2021	1,360,896	0	95,934	102,372	0	0.00
	9/14/2021	1,318,464	0	94,874	102,954	0	0.00
	9/17/2021	1,606,140	0	116,122	232,965	0	0.00
PB	9/21/2021	1,705,130	0	139,698	146,346	0	0.00
	9/24/2021	829,636	0	81,888	71,899	0	0.00
	9/28/2021	739,690	0	60,674	55,593	0	0.00
	10/1/2021	861,678	0	63,998	67,455	0	0.00
	10/5/2021	891,834	0	116,590	224,276	0	0.00
	10/8/2021	747,530	0	52,632	53,408	0	0.00
	10/12/2021	686,874	0	61,532	55,707	0	0.00
	10/15/2021	754,056	0	55,416	58,532	0	0.00
	10/19/2021	698,736	0	69,974	68,703	0	0.00
PB	10/22/2021	793,326	0	55,506	172,473	0	0.00
	10/26/2021	577,042	0	48,660	50,889	0	0.00
	10/29/2021	625,894	0	53,938	55,948	0	0.00
	11/2/2021	580,338	0	52,812	50,583	0	0.00
	11/5/2021	628,326	0	54,846	49,543	0	0.00
	11/9/2021	577,928	0	59,296	54,833	0	0.00
	11/12/2021	637,798	0	61,138	52,491	0	0.00
	11/16/2021	579,984	0	47,072	51,728	0	0.00
	11/19/2021	651,026	0	46,224	47,668	0	0.00
	11/23/2021	614,832	0	46,626	53,592	0	0.00
	11/26/2021	610,242	0	50,104	157,981	0	0.00

# VIRGINIA LOTTERY

MEGA MILLIONS  
Ohio Draw Activity

From 4/2/2021 To 3/29/2022

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	Draw Date	Sales	Just The Jackpot	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	11/30/2021	644,616	0	62,076	60,678	0	0.00
	12/3/2021	731,846	0	59,710	59,517	0	0.00
	12/7/2021	684,526	0	51,622	54,453	0	0.00
	12/10/2021	769,754	0	61,752	64,307	0	0.00
	12/14/2021	745,702	0	48,482	52,722	0	0.00
	12/17/2021	816,444	0	64,508	69,321	0	0.00
	12/21/2021	797,272	0	54,126	58,911	0	0.00
	12/24/2021	1,032,338	0	74,730	185,924	0	0.00
	12/28/2021	970,638	0	100,286	108,157	0	0.00
	12/31/2021	1,559,548	0	128,584	245,685	0	0.00
	1/4/2022	1,440,426	0	160,282	266,756	0	0.00
	1/7/2022	1,460,576	0	112,128	117,687	0	0.00
	1/11/2022	1,241,394	0	91,990	97,379	0	0.00
	1/14/2022	1,406,888	0	128,550	356,259	0	0.00
	1/18/2022	1,220,866	0	111,920	208,128	0	0.00
	1/21/2022	1,431,926	0	105,718	216,446	0	0.00
	1/25/2022	1,396,428	0	122,266	119,862	0	0.00
CA	1/28/2022	1,800,066	0	1,163,964	270,384	0	0.00
	2/1/2022	705,528	0	50,774	53,866	0	0.00
	2/4/2022	527,504	0	49,304	44,165	0	0.00
	2/8/2022	612,020	0	47,434	51,244	0	0.00
	2/11/2022	670,588	0	56,740	173,798	0	0.00
	2/15/2022	615,446	0	57,112	51,511	0	0.00

# VIRGINIA LOTTERY

MEGA MILLIONS  
Ohio Draw Activity

From 4/2/2021 To 3/29/2022

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	Draw Date	Sales	Just The Jackpot	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	2/18/2022	672,718	0	47,248	155,725	0	0.00
	2/22/2022	702,420	0	61,050	63,598	0	0.00
	2/25/2022	725,450	0	54,818	58,162	0	0.00
	3/1/2022	759,552	0	52,112	60,404	0	0.00
	3/4/2022	804,810	0	72,088	74,005	0	0.00
PB	3/8/2022	766,454	0	65,174	59,094	0	0.00
	3/11/2022	640,154	0	53,694	46,251	0	0.00
	3/15/2022	559,084	0	39,478	154,110	0	0.00
	3/18/2022	609,734	0	50,564	57,783	0	0.00
	3/22/2022	564,134	0	70,786	59,606	0	0.00
	3/25/2022	619,466	0	43,898	50,065	0	0.00
	3/29/2022	566,618	0	47,274	53,601	0	0.00
<b>* Totals *</b>		<b>97,116,942</b>	<b>0</b>	<b>10,098,694</b>	<b>10,864,673</b>		

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# VIRGINIA LOTTERY

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## MEGA MILLIONS Fixed Prize Analysis

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From 04/02/2021 To 03/29/2022

	Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In(Out)	Receivable (Payable)
Georgia	(546,884)	12,841,632	12,663,230	(1,560,114)	1,191,632
Illinois	(507,280)	8,847,598	11,762,775	(1,400,125)	(2,022,332)
Massachusetts	673,930	8,782,968	9,009,531	925,451	(478,084)
Maryland	(425,082)	10,033,954	9,195,456	873,435	(460,019)
Michigan	469,967	14,427,090	13,722,336	378,114	796,607
New Jersey	(616,275)	18,950,778	17,092,191	(981,785)	2,224,097
Ohio	576,943	10,098,694	10,864,673	616,307	(805,343)
Texas				0	
Virginia	559,035	9,729,484	9,993,462	811,121	(516,064)
Washington State	(184,354)	6,183,156	5,591,700	337,596	69,506
<b>Totals</b>		<b>99,895,354</b>	<b>99,895,354</b>		

# OHIO AUDITOR OF STATE KEITH FABER



**OHIO LOTTERY COMMISSION  
MEGA MILLIONS**

**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 9/22/2022**

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