



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, 2021 through March 31, 2022.

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 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 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. For the Prize Tier Two prizes won, 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, 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 Megaplier 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

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VIRGINIA LOTTERY

MEGAPLIER
Ohio Draw Activity

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

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	4/2/2021	132,174	19,590	19,407	0	0.00
	4/6/2021	123,258	42,116	42,024	0	0.00
	4/9/2021	140,131	23,430	22,281	0	0.00
	4/13/2021	136,199	74,178	71,315	0	0.00
	4/16/2021	146,676	65,352	73,882	0	0.00
	4/20/2021	144,210	47,968	50,122	0	0.00
	4/23/2021	152,226	44,108	50,468	0	0.00
	4/27/2021	148,742	63,150	67,949	0	0.00
	4/30/2021	167,446	56,280	61,631	0	0.00
	5/4/2021	169,914	49,860	373,937	0	0.00
	5/7/2021	177,853	110,292	125,150	0	0.00
	5/11/2021	187,665	57,856	60,792	0	0.00
	5/14/2021	219,386	34,064	35,775	0	0.00
	5/18/2021	222,155	34,220	187,232	0	0.00
	5/21/2021	269,854	118,780	110,364	0	0.00
	5/25/2021	100,745	34,448	35,926	0	0.00
	5/28/2021	102,832	17,640	17,432	0	0.00
	6/1/2021	92,007	12,046	13,753	0	0.00
	6/4/2021	106,423	33,836	33,398	0	0.00

VIRGINIA LOTTERY

MEGAPLIER
Ohio Draw Activity

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

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	6/8/2021	98,475	30,544	32,028	0	0.00
	6/11/2021	95,880	44,634	46,508	0	0.00
	6/15/2021	90,178	53,292	46,804	0	0.00
	6/18/2021	97,187	14,644	13,736	0	0.00
	6/22/2021	91,316	37,812	39,223	0	0.00
	6/25/2021	98,098	48,222	548,927	0	0.00
	6/29/2021	92,271	21,696	25,366	0	0.00
	7/2/2021	104,653	14,720	15,696	0	0.00
	7/6/2021	92,858	47,484	32,927	0	0.00
	7/9/2021	103,818	14,424	14,633	0	0.00
	7/13/2021	99,936	23,508	18,116	0	0.00
	7/16/2021	107,963	77,370	55,398	0	0.00
	7/20/2021	101,360	15,840	19,397	0	0.00
	7/23/2021	108,573	54,264	35,927	0	0.00
	7/27/2021	105,115	37,432	35,317	0	0.00
	7/30/2021	114,842	38,004	43,880	0	0.00
	8/3/2021	111,942	19,984	21,889	0	0.00
	8/6/2021	118,736	17,672	20,453	0	0.00
	8/10/2021	113,948	17,096	18,976	0	0.00

VIRGINIA LOTTERY

MEGAPLIER
Ohio Draw Activity

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

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	8/13/2021	124,393	33,228	22,844	0	0.00
	8/17/2021	119,298	38,488	36,984	0	0.00
	8/20/2021	128,656	18,586	17,552	0	0.00
	8/24/2021	122,671	18,152	18,201	0	0.00
	8/27/2021	131,876	59,712	40,606	0	0.00
	8/31/2021	132,671	43,044	42,168	0	0.00
	9/3/2021	151,445	26,178	27,338	0	0.00
	9/7/2021	133,235	43,496	42,520	0	0.00
	9/10/2021	162,591	23,190	23,074	0	0.00
	9/14/2021	153,642	21,910	25,581	0	0.00
	9/17/2021	186,217	52,828	53,629	0	0.00
	9/21/2021	192,745	60,984	66,994	0	0.00
	9/24/2021	111,539	40,444	39,370	0	0.00
	9/28/2021	99,970	69,066	48,027	0	0.00
	10/1/2021	120,557	18,344	18,154	0	0.00
	10/5/2021	120,255	64,936	58,938	0	0.00
	10/8/2021	104,199	61,216	57,985	0	0.00
	10/12/2021	93,218	49,548	34,402	0	0.00
	10/15/2021	102,892	30,796	29,930	0	0.00

VIRGINIA LOTTERY

MEGAPLIER
Ohio Draw Activity

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

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	10/19/2021	92,933	34,444	38,029	0	0.00
	10/22/2021	105,435	30,984	36,519	0	0.00
	10/26/2021	80,307	41,184	42,288	0	0.00
	10/29/2021	89,342	30,444	30,864	0	0.00
	11/2/2021	81,911	15,654	13,886	0	0.00
	11/5/2021	89,163	14,530	13,292	0	0.00
	11/9/2021	80,925	30,348	35,224	0	0.00
	11/12/2021	89,228	14,976	13,724	0	0.00
	11/16/2021	80,965	26,808	29,046	0	0.00
	11/19/2021	91,133	48,632	57,978	0	0.00
	11/23/2021	84,270	26,920	24,576	0	0.00
	11/26/2021	84,821	15,072	173,560	0	0.00
	11/30/2021	87,432	12,980	15,338	0	0.00
	12/3/2021	99,704	67,840	63,431	0	0.00
	12/7/2021	91,468	13,102	16,533	0	0.00
	12/10/2021	103,603	17,662	19,859	0	0.00
	12/14/2021	97,874	23,636	26,700	0	0.00
	12/17/2021	107,669	35,112	37,258	0	0.00
	12/21/2021	102,644	26,140	29,914	0	0.00

VIRGINIA LOTTERY

MEGAPLIER
Ohio Draw Activity

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

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Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
12/24/2021	130,096	16,546	18,335	0	0.00
12/28/2021	124,287	67,040	59,898	0	0.00
12/31/2021	194,845	58,412	420,096	0	0.00
1/4/2022	179,760	99,928	76,102	0	0.00
1/7/2022	179,522	57,608	55,324	0	0.00
1/11/2022	149,747	21,950	21,822	0	0.00
1/14/2022	169,557	30,970	39,677	0	0.00
1/18/2022	142,121	71,358	79,764	0	0.00
1/21/2022	170,350	25,314	23,812	0	0.00
1/25/2022	161,074	71,456	61,716	0	0.00
1/28/2022	208,015	2,073,308	394,993	0	0.00
2/1/2022	99,430	44,502	43,946	0	0.00
2/4/2022	77,246	37,038	38,006	0	0.00
2/8/2022	89,180	27,660	26,719	0	0.00
2/11/2022	97,692	35,440	43,539	0	0.00
2/15/2022	87,668	46,000	30,891	0	0.00
2/18/2022	95,085	40,776	45,347	0	0.00
2/22/2022	96,551	34,032	34,340	0	0.00
2/25/2022	101,213	29,392	29,961	0	0.00

VIRGINIA LOTTERY

MEGAPLIER
Ohio Draw Activity

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

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	3/1/2022	102,331	13,888	17,623	0	0.00
	3/4/2022	109,976	60,624	60,190	0	0.00
	3/8/2022	101,984	51,680	33,302	0	0.00
	3/11/2022	92,232	43,640	28,319	0	0.00
	3/15/2022	80,474	43,728	45,365	0	0.00
	3/18/2022	88,958	47,484	51,790	0	0.00
	3/22/2022	80,958	50,792	36,138	0	0.00
	3/25/2022	89,578	12,480	15,408	0	0.00
	3/29/2022	79,687	15,632	14,525	0	0.00
* Totals *		12,499,559	6,097,148	5,807,303		

VIRGINIA LOTTERY

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MEGAPLIER 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	(401,642)	2,389,900	3,445,451	(1,035,834)	(421,359)
Illinois	268,631	3,685,206	5,196,317	(554,592)	(687,888)
Massachusetts	(176,635)	4,575,762	2,295,738	2,472,445	(369,056)
Maryland	(321,170)	2,069,014	2,946,766	(770,076)	(428,846)
Michigan	1,589,476	5,965,934	4,382,436	820,948	2,352,026
New Jersey	(386,670)	3,229,412	4,685,191	(1,151,772)	(690,677)
Ohio	(660,457)	6,097,148	5,807,303	(1,675,829)	1,305,217
Texas				0	
Virginia	380,347	4,572,852	5,151,911	560,671	(759,383)
Washington State	(291,880)	3,321,662	1,995,777	1,334,039	(300,034)
Totals		35,906,890	35,906,890		

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 9/22/2022

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