



OHIO AUDITOR OF STATE  
**KEITH FABER**





**OHIO LOTTERY COMMISSION  
CUYAHOGA COUNTY**

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# OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
(800) 282-0370

## 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, 2022 through March 31, 2023.

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, 2023. 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, 2022 through March 31, 2023 (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, 2022 to March 31, 2023 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, 2023 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, 2023. 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

August 23, 2023

Exhibit I – Draw Activity  
Exhibit II – Fixed Prize Analysis

# VIRGINIA LOTTERY

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MEGA MILLIONS  
Ohio Draw Activity

5/10/2023 3:51:23 PM

From 4/1/2022 To 3/31/2023

	Draw Date	Sales	Just The Jackpot	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	4/1/2022	656,192	0	46,396	48,997	0	0.00
	4/5/2022	615,036	0	42,216	43,713	0	0.00
	4/8/2022	676,440	0	57,258	389,414	0	0.00
PB	4/12/2022	654,112	0	54,390	378,448	0	0.00
PB	4/15/2022	612,608	0	44,968	48,315	0	0.00
	4/19/2022	547,612	0	38,942	41,496	0	0.00
	4/22/2022	617,566	0	67,662	54,262	0	0.00
	4/26/2022	622,782	0	53,580	56,931	0	0.00
	4/29/2022	697,574	0	54,498	56,479	0	0.00
	5/3/2022	625,864	0	45,552	49,696	0	0.00
	5/6/2022	681,960	0	56,348	58,663	0	0.00
	5/10/2022	639,506	0	59,294	263,100	0	0.00
	5/13/2022	736,918	0	62,010	64,130	0	0.00
	5/17/2022	688,530	0	52,196	56,587	0	0.00
	5/20/2022	795,458	0	58,846	170,143	0	0.00
	5/24/2022	734,780	0	53,468	273,187	0	0.00
	5/27/2022	820,528	0	77,378	178,282	0	0.00
	5/31/2022	700,128	0	1,051,230	157,163	0	0.00
	6/3/2022	855,238	0	77,908	185,569	0	0.00
	6/7/2022	816,648	0	63,316	67,371	0	0.00
	6/10/2022	934,050	0	80,758	94,674	0	0.00
	6/14/2022	874,574	0	93,418	67,486	0	0.00
	6/17/2022	980,156	0	81,480	75,554	0	0.00

# VIRGINIA LOTTERY

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MEGA MILLIONS  
Ohio Draw Activity

5/10/2023 3:51:23 PM

From 4/1/2022 To 3/31/2023

	Draw Date	Sales	Just The Jackpot	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	6/21/2022	953,744	0	67,534	72,390	0	0.00
	6/24/2022	1,141,474	0	105,958	106,997	0	0.00
	6/28/2022	1,124,822	0	100,660	113,344	0	0.00
	7/1/2022	1,306,628	0	115,400	222,659	0	0.00
	7/5/2022	1,178,542	0	81,232	92,801	0	0.00
	7/8/2022	1,635,122	0	125,290	122,875	0	0.00
	7/12/2022	1,916,170	0	175,460	290,388	0	0.00
	7/15/2022	2,420,440	0	202,414	195,814	0	0.00
	7/19/2022	4,371,160	0	340,632	345,513	0	0.00
	7/22/2022	6,630,894	0	552,216	794,633	0	0.00
	7/26/2022	12,417,262	0	3,023,896	1,637,226	0	0.00
IL	7/29/2022	24,504,190	0	2,078,260	2,488,109	0	0.00
	8/2/2022	1,000,158	0	90,102	84,375	0	0.00
	8/5/2022	868,058	0	62,556	65,050	0	0.00
	8/9/2022	774,996	0	90,702	307,235	0	0.00
	8/12/2022	839,610	0	64,510	70,653	0	0.00
	8/16/2022	767,816	0	51,794	56,438	0	0.00
	8/19/2022	854,434	0	73,338	76,299	0	0.00
	8/23/2022	799,112	0	1,070,030	183,386	0	0.00
	8/26/2022	897,234	0	78,574	69,223	0	0.00
	8/30/2022	821,714	0	56,828	64,256	0	0.00
	9/2/2022	911,234	0	61,490	68,796	0	0.00
	9/6/2022	790,624	0	79,512	62,006	0	0.00



# VIRGINIA LOTTERY

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MEGA MILLIONS  
Ohio Draw Activity

5/10/2023 3:51:23 PM

From 4/1/2022 To 3/31/2023

	Draw Date	Sales	Just The Jackpot	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	9/9/2022	943,978	0	71,076	70,995	0	0.00
	9/13/2022	902,692	0	63,312	70,870	0	0.00
	9/16/2022	1,013,964	0	81,986	85,734	0	0.00
	9/20/2022	932,370	0	97,880	200,402	0	0.00
	9/23/2022	1,102,860	0	86,940	83,377	0	0.00
	9/27/2022	1,035,824	0	89,770	87,247	0	0.00
	9/30/2022	1,197,318	0	114,644	101,582	0	0.00
	10/4/2022	1,147,542	0	102,972	204,958	0	0.00
	10/7/2022	1,383,376	0	128,222	110,969	0	0.00
	10/11/2022	1,422,676	0	174,432	161,711	0	0.00
CA/PB	10/14/2022	1,773,314	0	147,994	263,885	0	0.00
	10/18/2022	703,448	0	49,812	171,642	0	0.00
	10/21/2022	739,792	0	50,274	56,512	0	0.00
	10/25/2022	779,638	0	54,044	60,038	0	0.00
	10/28/2022	955,248	0	82,260	90,881	0	0.00
	11/1/2022	1,165,620	0	1,115,080	455,112	0	0.00
	11/4/2022	1,377,862	0	124,382	213,059	0	0.00
	11/8/2022	1,553,888	0	119,994	447,228	0	0.00
	11/11/2022	1,124,100	0	87,158	94,275	0	0.00
	11/15/2022	1,022,408	0	85,026	83,609	0	0.00
	11/18/2022	1,066,300	0	87,316	198,010	0	0.00
	11/22/2022	1,056,296	0	87,162	93,481	0	0.00
	11/25/2022	1,005,202	0	86,910	186,813	0	0.00

# VIRGINIA LOTTERY

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MEGA MILLIONS  
Ohio Draw Activity

5/10/2023 3:51:23 PM

From 4/1/2022 To 3/31/2023

	Draw Date	Sales	Just The Jackpot	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	11/29/2022	1,102,658	0	95,602	89,840	0	0.00
	12/2/2022	1,241,254	0	99,204	97,797	0	0.00
	12/6/2022	1,196,650	0	115,206	106,615	0	0.00
	12/9/2022	1,245,748	0	102,606	108,230	0	0.00
	12/13/2022	1,339,950	0	103,894	108,575	0	0.00
	12/16/2022	1,476,080	0	131,420	127,410	0	0.00
	12/20/2022	1,502,240	0	111,580	120,084	0	0.00
	12/23/2022	1,656,736	0	135,088	236,039	0	0.00
	12/27/2022	2,739,674	0	229,352	336,332	0	0.00
	12/30/2022	4,093,760	0	1,385,016	492,180	0	0.00
	1/3/2023	4,503,316	0	367,922	572,132	0	0.00
	1/6/2023	7,391,994	0	636,566	865,724	0	0.00
	1/10/2023	10,099,054	0	2,862,912	1,526,961	0	0.00
PB	1/13/2023	12,270,640	0	1,023,482	1,104,990	0	0.00
PB	1/17/2023	878,982	0	81,834	197,475	0	0.00
	1/20/2023	838,210	0	59,446	60,701	0	0.00
MA	1/24/2023	782,140	0	67,260	169,876	0	0.00
	1/27/2023	767,886	0	58,572	58,084	0	0.00
MA	1/31/2023	739,880	0	111,454	196,039	0	0.00
	2/3/2023	823,004	0	57,848	61,229	0	0.00
	2/7/2023	818,280	0	63,024	178,398	0	0.00
	2/10/2023	799,840	0	58,270	58,545	0	0.00
	2/14/2023	732,364	0	53,100	56,267	0	0.00

# VIRGINIA LOTTERY

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MEGA MILLIONS  
Ohio Draw Activity

5/10/2023 3:51:23 PM

From 4/1/2022 To 3/31/2023

	Draw Date	Sales	Just The Jackpot	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	2/17/2023	787,436	0	64,636	72,028	0	0.00
	2/21/2023	784,414	0	64,314	61,696	0	0.00
	2/24/2023	868,366	0	70,628	77,568	0	0.00
	2/28/2023	819,782	0	70,828	172,525	0	0.00
	3/3/2023	848,514	0	91,738	76,295	0	0.00
	3/7/2023	894,300	0	66,876	179,305	0	0.00
	3/10/2023	1,013,844	0	89,492	84,878	0	0.00
	3/14/2023	954,082	0	76,052	79,686	0	0.00
	3/17/2023	1,087,902	0	97,486	193,842	0	0.00
	3/21/2023	1,027,676	0	92,934	93,520	0	0.00
	3/24/2023	1,183,980	0	106,160	98,655	0	0.00
	3/28/2023	1,123,866	0	89,620	90,722	0	0.00
	3/31/2023	1,261,846	0	102,962	96,102	0	0.00
<b>* Totals *</b>		<b>182,611,762</b>	<b>0</b>	<b>23,404,530</b>	<b>22,368,861</b>		

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# VIRGINIA LOTTERY

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## MEGA MILLIONS Fixed Prize Analysis

5/10/2023 3:51:25 PM

From 04/01/2022 To 03/31/2023

	Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In(Out)	Receivable (Payable)
Georgia	1,191,632	25,874,418	24,965,915	2,702,310	(602,175)
Illinois	(2,022,332)	26,364,032	24,053,556	(940,872)	1,229,016
Massachusetts	(478,084)	17,713,496	18,334,204	(2,100,618)	1,001,826
Maryland	(460,019)	16,357,390	16,737,757	(968,865)	128,479
Michigan	796,607	22,063,646	26,416,357	(1,755,925)	(1,800,179)
New Jersey	2,224,097	35,660,162	33,120,200	3,522,423	1,241,636
Ohio	(805,343)	23,404,530	22,368,861	(335,097)	565,423
Texas				0	
Virginia	(516,064)	21,061,346	19,666,131	1,162,668	(283,517)
Washington State	69,506	8,884,696	11,720,735	(1,286,024)	(1,480,509)
<b>Totals</b>		<b>197,383,716</b>	<b>197,383,716</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 9/5/2023**

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](http://www.ohioauditor.gov)