



Dave Yost • Auditor of State

**OHIO LOTTERY COMMISSION
CUYAHOGA COUNTY**

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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, 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, 2015 through March 31, 2016. We followed the American Institute of Certified Public Accountants' attestation standards for agreed-upon procedures engagements included in the Comptroller General of the United States' *Government Auditing Standards*. 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. Our procedures were as follows:

- a) We obtained from the Commission the "Draw Activity" and "Fixed Prize Analysis" for the period April 1, 2015 through March 31, 2016 (attached as Exhibit I and Exhibit II, respectively). We proved their mathematical accuracy with no exceptions noted.
- b) We haphazardly selected the following five (5) drawings from the period April 1, 2015 to March 31, 2016 for testing and performed procedures "c", "d", and "e" below:

July 21, 2015
October 16, 2015
December 18, 2015
February 9, 2016
March 11, 2016

- c) For each draw date selected in step "b" above, we compared 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 and found them to be in agreement.
- d) We calculated the total dollar amount of fixed prizes for the draw dates selected in step "b" above, 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 compared the calculated 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 and found them to be in agreement.

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- e) For each draw date selected in step "b" above, we compared 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 and found them to be in agreement.
- f) For the period identified in step "a" above, we haphazardly selected two months (May 2015 and June 2015) 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 compared the ICS data back to the data reported from the Virginia Lottery for each draw of the subject months and found them to be in agreement.
- g) We compared 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 and found them to be in agreement.
- h) We compared 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 and found them to be in agreement.
- i) We compared the balance listed as the Commission's receivable as of March 31, 2016 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, 2016 and found them to be in agreement.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the Commission sales and prize expense for the period April 1, 2015 through March 31, 2016. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Commission and Member Lotteries, and is not intended to be and should not be used by anyone else.



Dave Yost
Auditor of State

September 13, 2016

Exhibit I – Draw Activity
Exhibit II – Fixed Prize Analysis

Draw Date	Sales	Actual Fixed	Share Profz Fixed	Announced JP	Cash Options
4/03/2015	114,207	46,752	802,166		
4/07/2015	104,618	38,469	37,277		
4/10/2015	112,765	12,489	13,469		
4/14/2015	107,638	50,328	51,733		
4/17/2015	116,562	14,181	14,747		
4/21/2015	111,093	49,368	53,038		
4/24/2015	123,238	44,094	42,217		
4/28/2015	117,577	53,360	52,910		
5/01/2015	135,168	40,590	34,113		
5/05/2015	132,361	61,932	70,197		
5/08/2015	145,474	38,044	38,621		
5/12/2015	144,273	64,888	64,304		
5/15/2015	160,575	76,868	80,318		
5/19/2015	162,487	74,676	96,191		
5/22/2015	186,199	92,908	108,272		
5/26/2015	170,327	56,022	54,360		
5/29/2015	205,327	62,562	63,189		
6/02/2015	218,639	121,695	128,461		
6/05/2015	120,495	43,719	43,693		
6/09/2015	109,777	59,684	70,851		
6/12/2015	114,608	42,764	787,957		
6/16/2015	109,962	11,310	12,717		
6/19/2015	117,361	26,328	34,503		
6/23/2015	114,182	51,936	49,492		
6/26/2015	123,629	57,148	64,075		
6/30/2015	119,379	40,674	44,404		
7/03/2015	133,806	58,572	45,232		
7/07/2015	125,611	29,098	30,959		
7/10/2015	144,914	35,360	34,155		
7/14/2015	139,152	30,800	34,463		
7/17/2015	156,024	48,726	42,516		
7/21/2015	156,451	82,236	67,301		
7/24/2015	111,690	60,252	54,085		
7/28/2015	103,374	42,364	47,931		
7/31/2015	113,715	48,972	40,204		
8/04/2015	106,011	10,836	18,001		
8/07/2015	109,554	21,106	22,211		
8/11/2015	104,231	36,891	36,366		
8/14/2015	112,561	38,412	46,348		
8/18/2015	106,292	24,388	25,457		
8/21/2015	113,918	46,148	56,429		
8/25/2015	108,719	40,856	45,365		
8/28/2015	118,671	34,605	36,408		
9/01/2015	117,742	51,800	58,412		
9/04/2015	127,254	68,048	60,105		
9/08/2015	112,760	29,736	30,828		
9/11/2015	135,965	13,742	14,937		
9/15/2015	102,328	47,997	40,094		
9/18/2015	109,528	26,910	27,365		
9/22/2015	103,325	69,676	53,577		
9/25/2015	113,473	52,688	50,425		
9/29/2015	108,053	24,286	26,911		
10/02/2015	121,184	13,966	15,339		

Draw Date	Sales	Actual Fixed	Share Prof Fixed	Announced JP	Cash Options
10/06/2015	109,990	32,526	25,258		
10/09/2015	119,636	36,666	39,976		
10/13/2015	112,734	71,356	62,735		
10/16/2015	123,362	27,736	26,711		
10/20/2015	118,962	42,078	41,914		
10/23/2015	133,525	54,060	58,606		
10/27/2015	128,997	28,744	29,802		
10/30/2015	146,414	87,144	69,396		
11/03/2015	151,830	63,096	64,185		
11/06/2015	164,853	48,302	39,353		
11/10/2015	164,318	53,298	65,274		
11/13/2015	210,771	96,916	96,344		
11/17/2015	103,601	45,270	40,931		
11/20/2015	110,231	13,597	13,705		
11/24/2015	102,225	37,338	36,002		
11/27/2015	100,803	22,526	24,122		
12/01/2015	106,587	12,261	13,733		
12/04/2015	115,353	43,600	48,337		
12/08/2015	109,259	26,506	26,080		
12/11/2015	117,918	38,934	38,563		
12/15/2015	111,263	51,724	775,098		
12/18/2015	121,756	63,964	68,492		
12/22/2015	121,808	28,276	29,840		
12/25/2015	113,102	35,400	37,955		
12/29/2015	133,142	31,548	33,071		
1/01/2016	141,999	67,776	75,487		
1/05/2016	180,341	83,136	84,829		
1/08/2016	228,862	100,052	98,956		
1/12/2016	145,302	72,186	68,818		
1/15/2016	131,791	13,744	13,461		
1/19/2016	101,803	11,482	12,136		
1/22/2016	111,294	49,200	52,191		
1/26/2016	104,205	11,248	10,510		
1/29/2016	111,620	11,612	12,811		
2/02/2016	108,784	35,583	39,169		
2/05/2016	116,073	23,080	27,565		
2/09/2016	104,908	31,707	33,056		
2/12/2016	114,717	23,764	23,395		
2/16/2016	102,727	19,926	22,799		
2/19/2016	122,646	39,570	41,499		
2/23/2016	117,892	50,612	55,449		
2/26/2016	127,677	42,867	41,718		
3/01/2016	128,718	55,940	58,432		
3/04/2016	140,009	40,161	46,313		
3/08/2016	137,382	4,060,904	768,225		
3/11/2016	107,138	36,657	36,450		
3/15/2016	99,598	35,859	37,970		
3/18/2016	104,777	62,604	49,115		
3/22/2016	98,919	41,104	43,155		
3/25/2016	106,406	12,728	13,832		
3/29/2016	97,017	43,504	47,037		
* Totals *	13,059,272	8,591,132	7,594,560		

EXHIBIT I

	Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In(Out)	Receivable (Payable)
California					
Georgia	263,168-	2,063,311	3,316,848	1,512,267-	4,438-
Illinois	358,282-	7,079,184	4,969,799	1,737,528	13,575
Massachusetts	177,933-	1,499,271	2,504,524	1,185,703-	2,517
Maryland					
Michigan	256,364-	6,438,360	3,935,348	2,251,318	4,670-
New Jersey	405,969-	3,257,775	4,917,661	2,070,959-	5,104
New York	2,455,910	4,619,593	7,592,585	512,942-	4,140-
Ohio	541,404-	8,591,132	7,594,560	450,478	4,690
POWER BALL					
Texas					
Virginia	350,525-	7,060,106	5,079,431	1,638,265	8,115-
Washington State	102,265-	1,176,992	1,874,968	795,718-	4,523-
** Totals **		41,785,724	41,785,724		

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OHIO LOTTERY COMMISSION MEGAPLIER

CUYAHOGA COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 27, 2016**