



OHIO AUDITOR OF STATE  
**KEITH FABER**





**OHIO LOTTERY COMMISSION  
CUYAHOGA COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Independent Accountant's Report on Applying Agreed-Upon Procedures.....	1
Exhibit I - Mega Millions – Ohio Draw Activity For the Period April 1, 2024 to April 4, 2025.....	5
Exhibit II - Mega Millions – Fixed Prize Analysis For the Period April 1, 2024 to April 4, 2025 .....	11

**This page intentionally left blank.**

# OHIO AUDITOR OF STATE KEITH FABER



65 East State 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, 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, 2024 through April 4, 2025.

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 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 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.

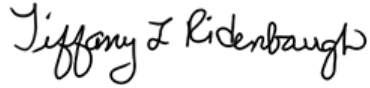
- iii. We agreed the amount of sales, actual fixed prizes, and share of fixed prizes shown on the "Draw Activity" report attached as Exhibit I to the amounts shown on the applicable Mega Millions Prize Settlement Reports. We found no exceptions.
- c) We selected the "Expired Prize Settlement Sheet Report" 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 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.
- e) 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.
- f) We inquired of management and there was no purchase of investments associated with the jackpot prizes for the period.
- g) 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.
- h) 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 Mega Millions 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.

Ohio Lottery Commission  
Cuyahoga County  
Independent Accountants' Report on  
Applying Agreed-Upon Procedures  
Page 3

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

A handwritten signature in black ink that reads "Tiffany L. Ridenbaugh". The signature is written in a cursive, flowing style.

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

October 1, 2025

Exhibit I – Draw Activity  
Exhibit II – Fixed Prize Analysis

**This page left intentionally blank.**



# VIRGINIA LOTTERY

MEGA MILLIONS  
Ohio Draw Activity

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

Page:1

4/15/2025 3:27:40 PM

	Draw Date	Sales	Just The Jackpot	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	4/2/2024	1,038,448	0	98,824	79,020	0	0.00
	4/5/2024	1,214,354	0	88,382	89,482	0	0.00
	4/9/2024	1,060,656	0	72,478	78,572	0	0.00
	4/12/2024	964,334	0	85,692	76,140	0	0.00
	4/16/2024	908,680	0	79,408	75,362	0	0.00
	4/19/2024	981,746	0	78,272	81,379	0	0.00
	4/23/2024	963,238	0	75,460	78,697	0	0.00
	4/26/2024	1,007,094	0	85,890	81,501	0	0.00
	4/30/2024	960,690	0	81,886	82,253	0	0.00
	5/3/2024	1,041,706	0	89,568	90,063	0	0.00
	5/7/2024	1,013,888	0	86,746	77,305	0	0.00
	5/10/2024	1,088,876	0	96,194	86,537	0	0.00
	5/14/2024	1,084,746	0	80,790	85,005	0	0.00
	5/17/2024	1,153,212	0	91,174	214,363	0	0.00
	5/21/2024	1,143,864	0	104,150	111,705	0	0.00
	5/24/2024	1,223,282	0	95,744	90,709	0	0.00
	5/28/2024	1,157,572	0	90,412	95,819	0	0.00
	5/31/2024	1,425,108	0	122,768	132,857	0	0.00
IL	6/4/2024	1,423,886	0	104,160	111,512	0	0.00
	6/7/2024	694,474	0	109,790	95,910	0	0.00
	6/11/2024	619,888	0	71,884	321,661	0	0.00
	6/14/2024	698,386	0	61,738	176,565	0	0.00
	6/18/2024	666,440	0	46,728	47,732	0	0.00

# VIRGINIA LOTTERY

MEGA MILLIONS  
Ohio Draw Activity

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

Page:2

4/15/2025 3:27:40 PM

	Draw Date	Sales	Just The Jackpot	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	6/21/2024	730,698	0	54,350	58,648	0	0.00
	6/25/2024	708,644	0	60,156	61,971	0	0.00
	6/28/2024	801,962	0	58,348	63,439	0	0.00
	7/2/2024	774,590	0	91,282	82,013	0	0.00
	7/5/2024	837,510	0	75,588	189,019	0	0.00
	7/9/2024	867,032	0	1,066,172	306,385	0	0.00
	7/12/2024	990,956	0	91,858	80,971	0	0.00
	7/16/2024	963,696	0	78,632	75,161	0	0.00
	7/19/2024	1,020,776	0	92,584	209,600	0	0.00
	7/23/2024	985,398	0	81,552	324,712	0	0.00
	7/26/2024	1,072,538	0	87,848	328,377	0	0.00
	7/30/2024	1,062,158	0	79,956	206,650	0	0.00
	8/2/2024	1,146,780	0	99,304	226,341	0	0.00
	8/6/2024	1,093,974	0	1,081,010	200,125	0	0.00
	8/9/2024	1,207,066	0	107,484	95,860	0	0.00
	8/13/2024	1,263,430	0	105,920	99,885	0	0.00
	8/16/2024	1,443,592	0	133,682	242,341	0	0.00
	8/20/2024	1,512,582	0	133,796	123,746	0	0.00
	8/23/2024	1,746,626	0	147,650	137,839	0	0.00
	8/27/2024	1,826,666	0	157,246	153,905	0	0.00
	8/30/2024	2,284,022	0	210,678	213,306	0	0.00
	9/3/2024	2,304,482	0	176,862	306,148	0	0.00
	9/6/2024	2,891,654	0	1,236,496	477,726	0	0.00

# VIRGINIA LOTTERY

MEGA MILLIONS  
Ohio Draw Activity

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

Page:3

4/15/2025 3:27:40 PM

	Draw Date	Sales	Just The Jackpot	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
PB	9/10/2024	3,411,034	0	277,714	402,712	0	0.00
	9/13/2024	796,418	0	58,010	58,313	0	0.00
	9/17/2024	659,980	0	49,518	51,176	0	0.00
	9/20/2024	699,566	0	59,504	181,202	0	0.00
	9/24/2024	653,974	0	69,716	437,696	0	0.00
	9/27/2024	685,744	0	46,632	53,871	0	0.00
	10/1/2024	673,862	0	47,732	53,025	0	0.00
	10/4/2024	753,730	0	70,476	65,036	0	0.00
	10/8/2024	718,776	0	62,734	71,881	0	0.00
	10/11/2024	754,962	0	55,870	60,989	0	0.00
	10/15/2024	701,372	0	56,422	58,519	0	0.00
	10/18/2024	757,822	0	55,826	62,119	0	0.00
	10/22/2024	751,210	0	66,726	60,039	0	0.00
	10/25/2024	876,290	0	77,756	86,022	0	0.00
	10/29/2024	863,690	0	68,734	69,774	0	0.00
	11/1/2024	972,920	0	76,986	84,003	0	0.00
	11/5/2024	1,016,576	0	92,614	201,713	0	0.00
	11/8/2024	1,066,732	0	76,634	195,355	0	0.00
	11/12/2024	1,019,528	0	92,772	77,767	0	0.00
	11/15/2024	1,097,742	0	103,212	90,693	0	0.00
	11/19/2024	1,157,604	0	90,198	93,497	0	0.00
	11/22/2024	1,224,928	0	94,126	212,493	0	0.00
	11/26/2024	1,265,286	0	126,902	112,547	0	0.00

# VIRGINIA LOTTERY

MEGA MILLIONS  
Ohio Draw Activity

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

Page:4

4/15/2025 3:27:41 PM

	Draw Date	Sales	Just The Jackpot	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	11/29/2024	1,323,430	0	95,290	105,346	0	0.00
	12/3/2024	1,480,920	0	2,116,524	342,719	0	0.00
	12/6/2024	1,655,778	0	129,714	131,697	0	0.00
	12/10/2024	1,875,994	0	170,366	162,424	0	0.00
	12/13/2024	2,192,164	0	194,354	298,800	0	0.00
	12/17/2024	2,604,526	0	238,006	220,419	0	0.00
	12/20/2024	3,461,124	0	275,930	395,323	0	0.00
	12/24/2024	6,798,344	0	602,138	580,568	0	0.00
CA	12/27/2024	9,759,840	0	817,470	829,293	0	0.00
	12/31/2024	928,114	0	90,080	203,017	0	0.00
	1/3/2025	696,776	0	50,316	51,001	0	0.00
	1/7/2025	635,472	0	57,184	165,518	0	0.00
	1/10/2025	720,024	0	49,986	56,605	0	0.00
	1/14/2025	652,586	0	49,430	52,768	0	0.00
PB	1/17/2025	763,286	0	69,750	182,612	0	0.00
	1/21/2025	560,894	0	37,442	40,566	0	0.00
	1/24/2025	620,314	0	45,676	47,590	0	0.00
	1/28/2025	601,630	0	69,222	53,605	0	0.00
	1/31/2025	671,172	0	48,376	55,593	0	0.00
	2/4/2025	639,840	0	55,638	54,487	0	0.00
	2/7/2025	695,238	0	48,298	173,045	0	0.00
	2/11/2025	657,902	0	55,704	55,695	0	0.00
	2/14/2025	733,504	0	52,644	53,984	0	0.00

# VIRGINIA LOTTERY

MEGA MILLIONS  
Ohio Draw Activity

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

Page:5

4/15/2025 3:27:41 PM

	Draw Date	Sales	Just The Jackpot	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	2/18/2025	641,994	0	47,842	51,478	0	0.00
	2/21/2025	724,696	0	81,420	72,498	0	0.00
	2/25/2025	719,968	0	76,860	311,157	0	0.00
	2/28/2025	802,522	0	55,974	60,793	0	0.00
	3/4/2025	782,384	0	79,734	67,874	0	0.00
	3/7/2025	841,034	0	70,280	313,556	0	0.00
	3/11/2025	806,308	0	64,820	66,087	0	0.00
	3/14/2025	867,492	0	67,540	67,236	0	0.00
	3/18/2025	870,664	0	98,892	72,110	0	0.00
	3/21/2025	952,876	0	72,294	80,085	0	0.00
IL	3/25/2025	914,440	0	77,562	81,748	0	0.00
	3/28/2025	637,732	0	48,160	51,313	0	0.00
	4/1/2025	583,308	0	59,802	58,961	0	0.00
	4/4/2025	625,072	0	48,706	49,930	0	0.00
* Totals *		127,150,508	0	15,752,830	15,282,260		

**This page intentionally left blank.**

# VIRGINIA LOTTERY

Page:1

## MEGA MILLIONS Fixed Prize Analysis

4/15/2025 3:42:44 PM

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	1,868,262	14,547,982	18,322,420	(1,906,176)	0
Illinois	1,047,015	16,971,572	17,292,859	725,728	0
Massachusetts	(236,323)	11,889,014	12,647,358	(994,667)	0
Michigan	(138,461)	21,039,926	18,683,037	2,218,428	0
New Jersey	(2,012,629)	21,909,132	22,821,669	(2,925,166)	0
Ohio	277,661	15,752,830	15,282,260	748,231	0
Texas				0	
Virginia	742,907	15,452,718	13,732,652	2,462,973	0
Washington State	(1,548,432)	10,215,754	8,996,673	(329,351)	0
Totals		127,778,928	127,778,928		

# 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 10/14/2025**

65 East State 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)