

The logo of the Maryland Lottery and Gaming Control Agency is a red, multi-pointed starburst shape. Inside the starburst is a yellow circle containing a red 'G' and a yellow 'L'. Below the starburst, the words 'MARYLAND LOTTERY' are written in a red, sans-serif font.

**MARYLAND LOTTERY AND GAMING
CONTROL AGENCY**

**INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES**

MEGA PLIER MULTI-STATE LOTTERY

**FOR THE PERIOD FROM APRIL 1, 2020
THROUGH MARCH 31, 2021**



INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Maryland Lottery and Gaming Control Agency:

We have performed the procedures enumerated below, which were agreed to by the Maryland Lottery and Gaming Control Agency ("MLGCA" and the "Responsible Party") and the other member lotteries in the states of Georgia, Illinois, Massachusetts, Michigan, New Jersey, Ohio, Virginia, and Washington (referred to as the "Member Lotteries" and together with MLGCA the "Specified Parties") who operate the Mega Plier game, solely to assist the MLGCA and the Member Lotteries with respect to the evaluation of the following financial information associated with the Mega Plier game: the MLGCA's sales and prize expense for the period from April 1, 2020 through March 31, 2021. The MLGCA's management is responsible for the financial information associated with the Mega Plier game. MLGCA has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating the sales and prize expense of the Mega Plier game. 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 this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

- a) We obtained from the MLGCA the "Draw Activity" and the "Fixed Prize Analysis" for the period from April 1, 2020 to March 31, 2021 (attached as Exhibit I and II, respectively). We verified the mathematical accuracy of the schedules, noting no discrepancies.
- b) We randomly selected the following five (5) drawings from the period April 1, 2020 to March 31, 2021 for testing and performed procedures "c", "d", and "e" below:

June 19, 2020
September 8, 2020
November 27, 2020
February 2, 2021
March 30, 2021

- c) For each drawing selected in step "b" above, we compared the total amount of sales as shown on the daily sales report produced by the MLGCA'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 the fixed prizes for the draw dates selected in step "b" above, based on the total number of winners from the MLGCA's gaming system for each prize level and the prize structure of Mega Plier 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.
- e) For each drawing 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 Mega Plier Prize Settlement Report and found them to be in agreement.
 - f) We compared 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 and found them to be in agreement.
 - g) For each drawing selected in step "b" above, there were no Prize Tier (2) Two prizes won in the MLGCA, and, therefore, no procedures were performed.
 - h) We compared the total of the period transfers from the MLGCA to the Virginia Lottery for settlement of the fixed prize liability as shown in the MLGCA's cash disbursement subsidiary records to the amount listed in the "Qtrly/Yrly Settlements Transfer 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 MLGCA's receivable (payable) as of March 31, 2021 for the fixed prizes as shown on the "Fixed Prize Analysis" report attached as Exhibit II to the MLGCA's financial accounting records and to the Mega Plier Prize Settlement Report as of March 31, 2021 and found them to be in agreement.

We were engaged by the MLGCA to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. 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 accounting records. Accordingly, we do not express such 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 MLGCA and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the MLGCA and Member Lotteries and is not intended to be and should not be used by anyone other than those specified parties.

SC+H Attest Services, P.C.

December 29, 2021

EXHIBIT I

MEGA PLIER MULTI-STATE LOTTERY
MARYLAND LOTTERY AND GAMING CONTROL AGENCY
DRAW ACTIVITY
FOR THE PERIOD FROM APRIL 1, 2020 TO MARCH 31, 2021

Draw Dates	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Jackpot (Purchased by MD)	Cash Options
4/3/2020	\$ 35,467	\$ 13,308	\$ 16,499	\$ -	\$ -
4/7/2020	33,598	4,844	4,285	-	-
4/10/2020	38,154	6,730	7,005	-	-
4/14/2020	38,833	51,522	23,144	-	-
4/17/2020	44,339	3,022,530	253,109	-	-
4/21/2020	43,097	4,840	82,104	-	-
4/24/2020	46,868	7,092	7,898	-	-
4/28/2020	46,092	32,232	15,835	-	-
5/1/2020	54,862	8,130	8,607	-	-
5/5/2020	54,072	10,274	10,285	-	-
5/8/2020	57,016	8,384	8,798	-	-
5/12/2020	56,545	39,544	39,410	-	-
5/15/2020	59,088	36,136	20,912	-	-
5/19/2020	60,662	10,634	12,337	-	-
5/22/2020	65,042	32,508	35,367	-	-
5/26/2020	65,513	20,880	20,377	-	-
5/29/2020	73,113	11,534	83,495	-	-
6/2/2020	76,513	32,824	31,675	-	-
6/5/2020	79,765	23,612	22,544	-	-
6/9/2020	92,478	23,460	25,464	-	-
6/12/2020	41,508	13,344	13,457	-	-
6/16/2020	40,008	11,960	14,894	-	-
6/19/2020	41,686	7,166	7,873	-	-
6/23/2020	39,788	13,672	13,862	-	-
6/26/2020	43,504	7,992	86,946	-	-
6/30/2020	41,976	7,702	8,455	-	-
7/3/2020	45,687	7,686	6,169	-	-
7/7/2020	43,293	11,984	14,826	-	-
7/10/2020	47,462	29,008	27,273	-	-
7/14/2020	46,451	54,978	25,326	-	-
7/17/2020	51,024	14,400	14,628	-	-
7/21/2020	49,175	15,848	16,921	-	-
7/24/2020	50,589	17,472	16,034	-	-
7/28/2020	36,519	17,934	19,504	-	-
7/31/2020	39,926	4,828	5,345	-	-
8/4/2020	36,535	8,220	10,271	-	-
8/7/2020	39,330	6,310	6,095	-	-
8/11/2020	37,350	19,392	22,623	-	-

MEGA PLIER MULTI-STATE LOTTERY
MARYLAND LOTTERY AND GAMING CONTROL AGENCY
DRAW ACTIVITY
FOR THE PERIOD FROM APRIL 1, 2020 TO MARCH 31, 2021

Draw Dates	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Jackpot (Purchased by MD)	Cash Options
8/14/2020	\$ 39,824	\$ 7,222	\$ 7,841	\$ -	\$ -
8/18/2020	39,582	14,676	20,184	-	-
8/21/2020	43,508	7,292	85,606	-	-
8/25/2020	42,839	15,608	18,208	-	-
8/28/2020	44,680	13,908	12,970	-	-
9/1/2020	45,765	19,776	19,920	-	-
9/4/2020	47,739	16,164	15,671	-	-
9/8/2020	45,011	7,024	8,022	-	-
9/11/2020	50,212	8,448	9,075	-	-
9/15/2020	49,916	18,258	23,350	-	-
9/18/2020	38,391	11,768	12,160	-	-
9/22/2020	37,885	15,858	17,129	-	-
9/25/2020	39,896	5,368	5,224	-	-
9/29/2020	38,548	9,900	10,587	-	-
10/2/2020	43,101	6,208	7,185	-	-
10/6/2020	40,626	10,688	11,479	-	-
10/9/2020	42,440	7,348	8,605	-	-
10/13/2020	40,090	5,300	5,437	-	-
10/16/2020	43,498	33,512	27,230	-	-
10/20/2020	42,761	13,540	13,161	-	-
10/23/2020	45,007	5,384	6,287	-	-
10/27/2020	44,171	11,244	14,133	-	-
10/30/2020	47,946	7,446	88,896	-	-
11/3/2020	48,177	15,788	15,205	-	-
11/6/2020	48,275	7,244	7,294	-	-
11/10/2020	47,139	26,200	33,472	-	-
11/13/2020	51,332	11,450	11,972	-	-
11/17/2020	50,557	14,424	14,004	-	-
11/20/2020	52,788	15,632	14,799	-	-
11/24/2020	56,501	9,350	8,495	-	-
11/27/2020	53,636	9,686	91,018	-	-
12/1/2020	58,735	8,362	9,434	-	-
12/4/2020	61,731	23,268	23,166	-	-
12/8/2020	60,887	16,516	18,374	-	-
12/11/2020	63,254	29,472	29,539	-	-
12/15/2020	66,291	10,156	12,810	-	-
12/18/2020	67,996	21,876	26,171	-	-
12/22/2020	76,137	10,422	12,381	-	-

**MEGA PLIER MULTI-STATE LOTTERY
MARYLAND LOTTERY AND GAMING CONTROL AGENCY
DRAW ACTIVITY
FOR THE PERIOD FROM APRIL 1, 2020 TO MARCH 31, 2021**

Draw Dates	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Jackpot (Purchased by MD)	Cash Options
12/25/2020	\$ 74,089	\$ 10,360	\$ 11,550	\$ -	\$ -
12/29/2020	83,572	26,196	24,145	-	-
1/1/2021	100,279	109,712	73,027	-	-
1/5/2021	123,670	21,224	20,536	-	-
1/8/2021	151,855	27,344	29,101	-	-
1/12/2021	193,578	35,068	36,708	-	-
1/15/2021	231,088	116,898	131,183	-	-
1/19/2021	256,865	38,746	43,128	-	-
1/22/2021	389,580	58,760	118,844	-	-
1/26/2021	57,183	14,880	15,378	-	-
1/29/2021	55,876	17,588	17,433	-	-
2/2/2021	50,085	7,942	8,047	-	-
2/5/2021	57,292	25,596	34,913	-	-
2/9/2021	54,775	31,032	32,939	-	-
2/12/2021	55,588	20,944	24,594	-	-
2/16/2021	53,500	18,804	16,731	-	-
2/19/2021	42,765	24,084	19,560	-	-
2/23/2021	45,457	22,956	27,014	-	-
2/26/2021	48,779	7,530	10,188	-	-
3/2/2021	48,334	8,512	7,423	-	-
3/5/2021	50,000	8,154	9,324	-	-
3/9/2021	49,018	8,326	7,773	-	-
3/12/2021	51,491	25,266	24,913	-	-
3/16/2021	51,474	7,960	9,539	-	-
3/19/2021	56,396	18,980	24,348	-	-
3/23/2021	55,636	10,470	11,199	-	-
3/26/2021	56,548	17,160	17,155	-	-
3/30/2021	60,382	18,004	21,310	-	-
Total	\$ 6,354,955	\$ 4,931,196	\$ 2,664,149	\$ -	\$ -

EXHIBIT II

**MEGA PLIER MULTI-STATE LOTTERY
MARYLAND LOTTERY AND GAMING CONTROL AGENCY
FIXED PRIZE ANALYSIS
FOR THE PERIOD FROM APRIL 1, 2020 TO MARCH 31, 2021**

	March 31, 2020			Qtrly/Yrly		March 31, 2021
	Receivable	Actual Fixed	Share of Fixed	Settlements		Receivable
	(Payable)	Prizes	Prizes	Transfers		(Payable)
				In (Out)		
Georgia	\$ (208,424)	\$ 2,404,958	\$ 3,436,171	\$ (837,995)		\$ (401,642)
Illinois	1,601,335	5,944,376	5,625,193	1,651,887		268,631
Maryland	(285,230)	4,931,196	2,664,149	2,302,987		(321,170)
Massachusetts	(231,978)	1,768,762	2,273,252	(559,833)		(176,635)
Michigan	(311,746)	5,130,106	4,306,481	(1,077,597)		1,589,476
New Jersey	534,821	4,363,344	4,507,844	776,991		(386,670)
Ohio	(459,393)	4,643,358	6,308,309	(1,463,887)		(660,457)
Virginia	(426,220)	4,679,540	5,110,130	(1,237,157)		380,347
Washington	(213,165)	2,424,138	2,058,249	444,604		(291,880)
Total	<u>\$ -</u>	<u>\$ 36,289,778</u>	<u>\$ 36,289,778</u>	<u>\$ -</u>		<u>\$ -</u>