

OFFICE OF AUDITOR OF STATE
STATE OF IOWA

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

Mary Mosiman, CPA
Auditor of State

NEWS RELEASE

FOR RELEASE

September 14, 2017

Contact: Andy Nielsen
515/281-5834

Auditor of State Mary Mosiman today released an agreed-upon procedures report on the Lucky for Life game administered by the Iowa Lottery Authority for the period April 1, 2016 through March 31, 2017.

A copy of the agreed-upon procedures report is available for review at the Iowa Lottery Authority, in the Office of Auditor of State and on the Auditor of State's web site at <https://auditor.iowa.gov/reports/1860-6270-BC00>.

###

IOWA LOTTERY AUTHORITY
INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES
FOR THE PERIOD
APRIL 1, 2016 THROUGH MARCH 31, 2017

Table of Contents

		<u>Page</u>
Officials		3
Independent Accountant's Report on Applying Agreed-Upon Procedures		5-7
	<u>Exhibit</u>	
Draw Activity Report	1	8-13
Set Prize Analysis Report	2	15
Staff		16

Iowa Lottery Authority

Officials

Governor

Honorable Kim Reynolds

Director, Department of Management

David Roederer

Director, Legislative Services Agency

Glen P. Dickinson

Iowa Lottery Authority Board of Directors

		<u>Term Expires</u>
Michael Klappholz	Chairperson	April 2018
Connor Flynn	Vice Chairperson	April 2019
Mary Rathje	Member	April 2019
Mary Junge	Member	April 2020

Ex-Officio Member

Honorable Michael L. Fitzgerald Treasurer of State

Iowa Lottery Authority

Terry Rich Chief Executive Officer
Brenda Nye Vice President of Finance and Chief
 Financial Officer

Iowa Lottery Authority



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Mary Mosiman, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Board Members of the Iowa Lottery Authority:

We have performed the procedures enumerated below, which were agreed to by the Iowa Lottery Authority (Authority) for the period April 1, 2016 through March 31, 2017 in connection with the *Lucky for Life* game, solely to assist the Authority, the other Party Lotteries (defined as Connecticut Lottery Corporation, Massachusetts State Lottery Commission, Maine State Liquor and Lottery Commission, New Hampshire Lottery Commission, Vermont Lottery Commission, Rhode Island Division of Lotteries, Minnesota State Lottery, Idaho Lottery, D.C. Lottery & Charitable Games Board, Arkansas Scholarship Lottery, Michigan Lottery, Missouri Lottery, South Carolina Education Lottery, Delaware State Lottery, Kentucky Lottery Corporation, Montana Lottery, Ohio Lottery Commission, North Dakota Lottery, and North Carolina Education Lottery for the period April 1, 2016 through March 31, 2017; Colorado Lottery for the period July 18, 2016 through March 31, 2017; Kansas Lottery for the period November 17, 2016 through March 31, 2017; and Wyoming Lottery Corporation for the period December 5, 2016 through March 31, 2017) and the Multi-State Lottery Association with respect to the evaluation of certain financial information associated with the *Lucky for Life* game. The Authority's management is responsible for the financial information.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the Authority. 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.

The procedures we performed and related findings are summarized as follows:

- a. We obtained from the Authority the "Draw Activity" report and the "Set Prize Analysis" report, generated by the Game Administrator, for the period April 1, 2016 through March 31, 2017 and attached those as Exhibits 1 and 2, respectively. We re-performed the mathematical calculations within the schedules and noted no exceptions.
- b. We judgmentally selected five draw dates for the period from April 1, 2016 through March 31, 2017. The dates selected were as follows:
 1. Monday, April 18, 2016
 2. Thursday, June 9, 2016
 3. Monday, September 5, 2016
 4. Monday, October 24, 2016
 5. Thursday, March 16, 2017
- 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 Authority'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 shown as Exhibit 1. Amounts agreed and no exceptions were noted.

- d. We recalculated the total dollar amount of the set prizes (tiers 3 through 10), for the draw dates selected in step “b” above, based on the total number of winners from the Authority’s gaming system for each prize level and the prize structure of the *Lucky for Life* set prizes. We compared the recalculated expense with the amount listed in the “Actual Set Prizes or Actual Low-Tier Prizes” column for the respective draw date on the “Draw Activity” report shown as Exhibit 1. Amounts agreed and no exceptions were noted.
- e. For each draw date selected in step “b” above, we compared the amount of sales, actual set prizes or actual low-tier prizes and share of set prizes or allocated low-tier prizes shown on the “Draw Activity” report shown as Exhibit 1 to the amounts shown on the Authority’s *Lucky for Life* draw reports. Amounts agreed and no exceptions were noted.
- f. We judgmentally selected two months and obtained the “Expired Prize Allocation Report” distributed by the Game Administrator. The two months selected were February 2017 and March 2017. For each draw in the selected months, we compared the “Expired Prize Allocation Report” obtained from the Game Administrator to the unclaimed prizes report obtained from the Authority’s gaming system. Amounts agreed and no exceptions were noted.
- g. We compared the amounts shown as the total of the actual set prizes or actual low-tier prizes and the total of the share of set prizes or allocated low-tier prizes on the “Draw Activity” report shown as Exhibit 1 to the applicable amounts shown on the “Set Prize Analysis” report shown as Exhibit 2. Amounts agreed and no exceptions were noted.
- h. We reviewed the “Draw Activity” report shown as Exhibit 1 for top prize winners, noting there were no top prize winners during the period April 1, 2016 through March 31, 2017; therefore no procedures were performed.
- i. We selected the one second prize listed in the “Second Prize Tier 2” winners column of the “Draw Activity” report shown as Exhibit 1. For the second prize selected, we compared the “Cost of Second Prizes” reported in the “Cost of Top and Second Prize” report to the Authority’s cash disbursement check report. Amount agreed and no exceptions were noted.
- j. For the annuitized Second Prize settlement, we reviewed bid confirmations and verified the investment is funded in accordance with allowed investment vehicles per the multi-state *Lucky for Life* rules or procedures. We verified the bids and estimates were obtained through a competitive bidding process and we obtained and verified that the information reported is accurate, including non-winning bid forms from the insurance companies or estimates from insurance brokers.
- k. We compared the total of the transfers from the Authority to the Game Administrator for settlement of the Actual Set Prize Liability as shown in the Authority’s disbursement records to the amounts listed in the “Settlement” columns on the “Set Prize Analysis” report shown as Exhibit 2. Amounts agreed and no exceptions were noted.
- l. We compared the balance listed as the Authority’s payable as of March 31, 2017, for the actual set prizes or actual lower tier prize liability as shown on the “Set Prize Analysis” report shown as Exhibit 2 to the Authority’s financial accounting records and to the *Lucky for Life* draw report. Amounts agreed and no exceptions were noted.

- m. Management of the Authority has informed us that no activity affecting the sales and prize expense for *Lucky for Life* for the period April 1, 2016 through March 31, 2017 has occurred through the date of this report.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the financial information associated with the Authority's sales and prize expense for *Lucky for Life* for the period April 1, 2016 through March 31, 2017. 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, a public record by law, is intended solely for the information and use of the Iowa Lottery Authority, the other Party Lotteries and the Multi-State Lottery Association. This report is not intended to be and should not be used by anyone other than these specified parties.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Iowa Lottery Authority during the course of our agreed-upon procedures. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.


MARY MOSIMAN, CPA
Auditor of State

August 15, 2017

Iowa Lottery Authority

Draw Activity

April 1, 2016 through March 31, 2017

Total Number of Winners

Draw Date	First Prize	Second Prize	Tier 3	Tier 4	Tier 5	Tier 6	Tier 7	Tier 8	Tier 9	Tier 10
	Tier 1	Tier 2								
4/4/2016	-	-	-	2	16	176	160	2,495	749	1,145
4/7/2016	-	-	1	5	10	204	143	2,552	636	1,040
4/11/2016	-	-	-	4	15	221	131	2,739	719	1,117
4/14/2016	-	-	-	3	8	203	121	2,492	716	1,053
4/18/2016	-	-	2	3	11	187	151	2,600	757	1,161
4/21/2016	-	-	1	6	12	165	167	2,267	695	1,153
4/25/2016	-	-	-	3	9	199	169	2,448	658	1,062
4/28/2016	-	-	-	5	9	166	130	2,416	682	1,112
5/2/2016	-	-	1	5	8	175	153	2,533	774	1,232
5/5/2016	-	-	-	3	7	179	114	2,463	670	1,029
5/9/2016	-	-	-	1	14	199	191	2,792	778	1,132
5/12/2016	-	-	-	6	4	189	167	2,518	687	1,096
5/16/2016	-	-	-	5	14	162	133	2,275	717	1,055
5/19/2016	-	-	-	3	9	174	124	2,350	628	1,039
5/23/2016	-	-	-	2	7	157	150	2,290	762	1,262
5/26/2016	-	-	-	8	5	196	138	2,357	725	1,034
5/30/2016	-	-	-	1	15	144	127	2,070	624	1,046
6/2/2016	-	-	1	1	9	132	133	2,139	657	1,114
6/6/2016	-	-	1	4	8	185	130	2,532	732	1,028
6/9/2016	-	-	1	4	6	163	127	2,121	581	968
6/13/2016	-	-	-	3	13	158	135	2,165	682	1,016
6/16/2016	-	-	-	1	5	172	117	2,195	592	906
6/20/2016	-	-	-	4	7	160	133	2,008	584	940
6/23/2016	-	-	-	5	9	126	133	2,130	581	854
6/27/2016	-	-	-	2	4	176	121	2,110	554	899
6/30/2016	-	-	-	4	13	144	109	1,972	583	897
7/4/2016	-	-	1	4	9	103	128	1,773	555	939
7/7/2016	-	-	-	4	10	150	129	2,031	608	956
7/11/2016	-	-	-	4	12	163	146	2,049	653	977
7/14/2016	-	-	-	2	7	128	105	1,732	556	925
7/18/2016	-	-	1	3	11	150	154	2,086	619	886
7/21/2016	-	-	-	3	7	134	89	1,748	575	859
7/25/2016	-	-	1	3	11	126	105	1,727	574	1,007
7/28/2016	-	-	-	2	8	113	96	1,764	495	757
8/1/2016	-	-	-	1	4	159	124	2,027	542	789
8/4/2016	-	-	-	1	9	135	99	1,775	538	818
8/8/2016	-	-	-	2	9	149	149	1,967	631	1,005

	Sales	Actual Set Prizes or Actual Low-Tier Prizes	% of All State's Sales	Share of Set Prizes or Allocated Low-Tier Prizes	Due From/(Due to)
\$	71,964	26,879	3.44%	\$ 26,503	376
	70,164	30,787	3.27%	26,306	4,481
	74,718	27,744	3.40%	32,964	(5,220)
	72,532	24,869	3.35%	25,561	(692)
	73,798	36,751	3.38%	28,777	7,974
	69,872	31,058	3.25%	26,658	4,400
	70,864	25,695	3.23%	26,890	(1,195)
	69,138	24,708	3.25%	26,996	(2,288)
	76,976	31,696	3.42%	27,680	4,016
	71,798	23,605	3.22%	25,819	(2,214)
	74,012	28,627	3.28%	31,345	(2,718)
	71,338	25,815	3.28%	26,309	(494)
	72,646	25,012	3.45%	24,463	549
	68,538	23,504	3.56%	26,445	(2,941)
	72,180	24,830	3.75%	23,936	894
	68,386	25,277	3.68%	26,284	(1,007)
	63,924	22,643	3.83%	24,542	(1,899)
	65,774	27,330	3.52%	24,547	2,783
	68,498	30,050	3.64%	27,634	2,416
	62,106	26,856	3.44%	23,194	3,662
	63,534	23,736	3.49%	25,231	(1,495)
	61,484	21,076	3.45%	22,908	(1,832)
	62,228	21,663	3.44%	22,650	(987)
	58,608	21,487	3.32%	23,346	(1,859)
	61,118	20,795	3.42%	20,925	(130)
	57,788	21,357	3.26%	23,133	(1,776)
	56,464	24,815	3.36%	20,189	4,626
	59,298	22,090	3.22%	25,116	(3,026)
	59,318	23,483	3.22%	23,309	174
	54,884	18,867	3.15%	20,289	(1,422)
	57,204	27,616	3.12%	22,981	4,635
	53,330	18,685	2.90%	18,625	60
	56,248	25,048	2.98%	19,998	5,050
	52,808	17,550	2.88%	17,974	(424)
	57,078	19,569	2.84%	21,081	(1,512)
	57,004	18,550	2.82%	18,839	(289)
	62,052	22,162	2.98%	21,678	484

Iowa Lottery Authority

Draw Activity

April 1, 2016 through March 31, 2017

Total Number of Winners

Draw Date	First Prize	Second Prize	Tier 3	Tier 4	Tier 5	Tier 6	Tier 7	Tier 8	Tier 9	Tier 10
	Tier 1	Tier 2								
8/11/2016	-	-	-	5	7	118	107	1,807	509	816
8/15/2016	-	-	-	1	14	159	163	2,242	625	951
8/18/2016	-	-	-	3	11	126	126	1,989	592	893
8/22/2016	-	-	-	12	7	170	115	2,084	592	854
8/25/2016	-	-	1	2	10	121	100	1,822	573	1,017
8/29/2016	-	1	-	7	10	127	100	1,925	536	949
9/1/2016	-	-	-	2	12	132	119	1,906	612	950
9/5/2016	-	-	-	5	7	145	103	1,967	531	812
9/8/2016	-	-	1	4	4	154	100	2,125	654	1,004
9/12/2016	-	-	-	4	10	148	129	2,211	716	1,090
9/15/2016	-	-	-	7	14	162	136	2,482	665	1,059
9/19/2016	-	-	-	2	6	148	161	2,389	704	1,082
9/22/2016	-	-	-	2	11	164	109	2,206	638	969
9/26/2016	-	-	-	4	6	199	125	2,357	546	908
9/29/2016	-	-	-	3	8	149	121	2,047	562	891
10/3/2016	-	-	-	6	7	171	118	2,038	601	1,022
10/6/2016	-	-	-	4	5	129	88	1,968	638	927
10/10/2016	-	-	-	-	12	141	108	1,910	602	958
10/13/2016	-	-	-	2	8	174	114	2,045	543	888
10/17/2016	-	-	-	5	5	135	112	1,945	586	909
10/20/2016	-	-	-	6	6	144	132	2,150	617	933
10/24/2016	-	-	1	2	9	149	138	2,039	657	1,004
10/27/2016	-	-	-	3	3	137	119	1,825	556	954
10/31/2016	-	-	-	5	13	176	109	2,187	635	923
11/3/2016	-	-	-	3	5	147	107	1,992	563	842
11/7/2016	-	-	-	5	12	160	102	2,037	594	925
11/10/2016	-	-	-	2	7	136	123	1,975	570	910
11/14/2016	-	-	-	3	5	136	107	1,755	624	960
11/17/2016	-	-	-	3	14	192	122	2,049	495	779
11/21/2016	-	-	-	4	9	167	133	2,075	584	894
11/24/2016	-	-	-	6	6	101	98	1,636	465	711
11/28/2016	-	-	-	1	6	136	100	2,035	573	825
12/1/2016	-	-	-	3	6	117	93	1,707	447	863
12/5/2016	-	-	-	3	8	134	116	1,962	524	817
12/8/2016	-	-	-	7	14	165	123	1,986	524	796
12/12/2016	-	-	1	2	7	115	96	1,776	491	827
12/15/2016	-	-	-	-	8	132	116	1,815	537	838

Sales	Actual Set Prizes or Actual Low-Tier Prizes	% of All State's Sales	Share of Set Prizes or Allocated Low-Tier Prizes	Due From/(Due to)
57,188	18,824	2.85%	18,862	(38)
59,124	23,835	2.81%	24,761	(926)
56,704	21,011	2.78%	20,367	644
59,352	22,945	2.80%	22,697	248
57,252	24,792	2.85%	21,385	3,407
59,644	20,727	2.86%	20,941	(214)
57,434	21,005	2.81%	22,781	(1,776)
56,892	19,860	2.90%	21,032	(1,172)
62,954	26,295	3.14%	22,836	3,459
69,272	23,774	3.41%	23,657	117
67,380	25,812	3.62%	28,404	(2,592)
70,204	24,004	3.69%	26,241	(2,237)
63,566	22,377	3.46%	22,548	(171)
64,022	22,784	3.38%	23,959	(1,175)
59,926	20,882	3.26%	19,824	1,058
63,332	22,428	3.26%	23,351	(923)
58,162	19,770	3.13%	21,221	(1,451)
59,962	20,494	3.33%	21,259	(765)
58,022	20,875	3.19%	21,701	(826)
61,002	20,237	3.28%	21,261	(1,024)
56,870	22,164	3.18%	23,772	(1,608)
60,228	27,255	3.27%	21,490	5,765
56,418	19,392	3.17%	19,822	(430)
59,270	23,258	3.23%	23,540	(282)
57,320	19,687	3.11%	21,384	(1,697)
59,358	21,925	3.15%	22,805	(880)
55,362	20,230	3.05%	23,554	(3,324)
57,514	19,594	3.14%	21,114	(1,520)
53,812	21,823	2.85%	21,423	400
56,378	22,120	2.93%	22,525	(405)
46,922	17,112	2.92%	18,595	(1,483)
54,796	19,163	2.81%	21,107	(1,944)
53,774	17,420	2.81%	18,348	(928)
55,186	19,678	2.74%	19,915	(237)
50,982	22,161	2.69%	23,042	(881)
52,514	22,732	2.71%	18,093	4,639
50,400	18,759	2.67%	21,643	(2,884)

Iowa Lottery Authority

Draw Activity

April 1, 2016 through March 31, 2017

Total Number of Winners

Draw Date	First Prize	Second Prize	Tier 3	Tier 4	Tier 5	Tier 6	Tier 7	Tier 8	Tier 9	Tier 10
	Tier 1	Tier 2								
12/19/2016	-	-	-	2	10	119	93	1,663	523	872
12/22/2016	-	-	-	3	4	144	89	1,899	477	702
12/26/2016	-	-	-	3	4	113	80	1,736	504	739
12/29/2016	-	-	-	2	3	130	106	1,827	537	813
1/2/2017	-	-	-	1	6	123	109	1,713	524	811
1/5/2017	-	-	-	2	5	137	110	1,798	505	789
1/9/2017	-	-	-	2	12	126	125	1,889	566	1,019
1/12/2017	-	-	-	2	7	121	124	1,807	580	839
1/16/2017	-	-	-	4	6	146	98	1,995	463	709
1/19/2017	-	-	1	8	14	160	140	1,999	557	782
1/23/2017	-	-	-	-	3	131	85	1,838	468	774
1/26/2017	-	-	-	4	10	142	105	1,790	586	810
1/30/2017	-	-	-	-	12	126	125	1,944	565	872
2/2/2017	-	-	-	4	3	81	90	1,470	472	901
2/6/2017	-	-	-	8	8	164	126	2,033	582	848
2/9/2017	-	-	-	5	4	126	94	1,799	501	725
2/13/2017	-	-	-	1	7	127	101	1,761	554	900
2/16/2017	-	-	-	2	6	101	80	1,595	424	706
2/20/2017	-	-	-	1	7	147	108	2,020	529	859
2/23/2017	-	-	1	5	10	135	92	1,813	488	717
2/27/2017	-	-	-	3	5	155	83	1,914	538	794
3/2/2017	-	-	-	3	7	107	90	1,678	484	828
3/6/2017	-	-	-	4	8	137	84	1,790	505	770
3/9/2017	-	-	-	5	6	156	110	1,887	569	758
3/13/2017	-	-	-	6	10	141	104	1,847	502	740
3/16/2017	-	-	-	-	5	125	110	1,694	496	764
3/20/2017	-	-	-	3	8	125	96	1,730	565	839
3/23/2017	-	-	-	4	7	165	104	1,925	393	662
3/27/2017	-	-	-	2	8	127	113	1,885	536	827
3/30/2017	-	-	-	-	5	152	80	1,582	476	748
Total	-	1	17	349	866	15,427	12,273	210,495	60,819	94,975

Sales	Actual Set Prizes or Actual Low-Tier Prizes	% of All State's Sales	Share of Set Prizes or Allocated Low-Tier Prizes	Due From/(Due to)
51,472	18,220	2.69%	18,218	2
52,372	17,672	2.67%	19,413	(1,741)
49,328	16,648	2.65%	18,031	(1,383)
51,422	18,055	2.66%	20,768	(2,713)
51,106	17,812	2.57%	18,112	(300)
55,250	18,220	2.91%	19,478	(1,258)
58,176	20,984	3.08%	20,113	871
52,712	19,227	2.74%	20,819	(1,592)
51,998	18,669	2.65%	20,331	(1,662)
51,280	27,867	2.62%	25,409	2,458
56,034	16,613	2.79%	18,175	(1,562)
53,418	19,891	2.73%	20,933	(1,042)
58,080	20,155	2.85%	21,481	(1,326)
51,412	15,966	2.59%	16,992	(1,026)
53,388	22,213	2.57%	24,109	(1,896)
48,824	17,773	2.65%	18,042	(269)
53,570	18,522	2.68%	20,107	(1,585)
50,556	15,473	2.58%	16,170	(697)
52,566	19,560	2.64%	21,538	(1,978)
51,446	23,735	2.54%	18,864	4,871
52,414	18,671	2.54%	19,707	(1,036)
51,384	17,290	2.52%	18,523	(1,233)
53,864	18,320	2.54%	19,721	(1,401)
50,638	19,877	2.46%	21,356	(1,479)
50,776	19,633	2.37%	18,936	697
50,206	17,114	2.57%	18,131	(1,017)
53,116	18,636	2.52%	19,680	(1,044)
49,834	18,531	2.54%	20,298	(1,767)
51,558	19,144	2.57%	21,975	(2,831)
48,842	16,384	2.52%	17,079	(695)
\$ 6,125,214	2,276,364		\$ 2,304,896	(28,532)

Iowa Lottery Authority

Iowa Lottery Authority

Set Prize Analysis

March 31, 2017

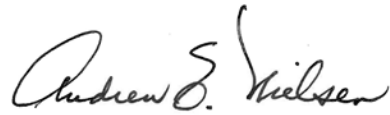
	<i>Sales</i>	<i>Beginning Balance at 4/1/16</i>	<i>Settlement June 30 Year end Set Prize Liabilities - 7/21/16 Draw Report</i>	<i>Settlement March 27 Threshold Trigger Set Prize Liabilities - 3/30/17 Draw Report</i>	<i>Total Actual Set Prizes or Actual Lower Tier Prize Liability</i>	<i>Total Share of Set Prizes or Actual Lower Tier Prize Liability</i>	<i>Due From/(Due to) March 31, 2017</i>
AR	\$ 2,901,514	\$ (7,468)	\$ 18,549	\$ 11,051	\$ 1,070,831	\$ 1,092,465	498
CO	12,161,700	-	-	(58,955)	4,616,430	4,558,355	(880)
CT	20,578,324	(10,050)	(41,956)	(25,327)	7,826,524	7,750,303	(1,112)
DC	2,331,282	(14,018)	22,061	25,355	844,346	878,080	(335)
DE	3,489,366	23,905	(30,233)	27,775	1,291,689	1,314,042	(907)
IA	6,125,214	(19,851)	17,047	30,642	2,276,364	2,304,896	(695)
ID	3,502,698	8,674	(5,512)	(22,553)	1,337,215	1,318,581	(757)
KS	2,932,720	-	-	40,257	1,077,666	1,116,749	1,173
KY	8,006,210	46,069	(42,020)	6,299	3,003,274	3,014,294	(673)
MA	25,835,812	11,951	(26,174)	(171,618)	9,905,965	9,728,644	(8,521)
ME	3,943,236	(3,058)	16,137	(7,660)	1,482,438	1,484,353	3,504
MI	15,238,134	(33,206)	11,225	35,986	5,723,141	5,737,360	(214)
MN	7,795,314	(16,067)	14,376	(4,880)	2,950,882	2,939,506	4,804
MO	7,989,104	3,523	(240)	12,484	2,990,764	3,007,338	(808)
MT	2,884,448	13,256	(11,748)	19,244	1,065,378	1,085,462	668
NC	23,758,378	(14)	13,417	7,715	8,927,172	8,945,648	2,642
ND	4,474,942	(8,391)	22,382	(25,033)	1,695,527	1,683,335	1,149
NH	5,328,196	(511)	2,359	(1,087)	2,003,106	2,005,763	(1,895)
OH	20,537,120	(19,466)	41,543	43,597	7,668,699	7,731,073	3,300
RI	5,037,222	(9,117)	6,187	21,789	1,877,491	1,896,988	(638)
SC	14,904,252	31,783	(23,326)	52,006	5,552,811	5,613,981	(707)
VT	1,764,514	2,056	(4,072)	(20,877)	688,451	665,540	18
WY	1,277,344	-	-	3,791	482,651	486,057	385
	\$ 202,797,044	-	-	-	76,358,815	76,358,815	-

Iowa Lottery Authority

Staff

This engagement was performed by:

Brian R. Brustkern, CPA, Manager
Jenny M. Podrebarac, Senior Auditor II
Mallory A. Sims, Staff Auditor

A handwritten signature in black ink, reading "Andrew E. Nielsen". The signature is written in a cursive style with a large initial "A" and "N".

Andrew E. Nielsen, CPA
Deputy Auditor of State