



OHIO AUDITOR OF STATE  
**KEITH FABER**





**OHIO LOTTERY COMMISSION  
CUYAHOGA COUNTY**

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# OHIO AUDITOR OF STATE KEITH FABER



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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, Maryland, Massachusetts, Michigan, New Jersey, New York, Texas, Virginia and Washington (referred to as the "Member Lotteries") who operate Power Play, solely to assist the Commission and Member Lotteries with respect to the evaluation of the following financial information associated with Power Play: The Commission sales and prize expense for the period April 1, 2019 through March 31, 2020. 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.

This report only describes exceptions exceeding \$10.

- a) We obtained from the Commission the "Draw Activity" and "Fixed Prize Analysis" for the period April 1, 2019 through March 31, 2020 (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, 2019 to March 31, 2020 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 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 Power Play 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 Power Play Prize Settlement Reports. We found no exceptions.
- c) For the period identified in step "a" above, we selected two months 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 agreed the ICS data back to the data reported from the Virginia Lottery for each draw of the subject months. We found no exceptions.

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- d) We agreed 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. We found no exceptions.
- e) 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.
- f) We agreed the balance listed as the Commission's receivable as of March 31, 2020 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 Power Play Prize Settlement Report as of March 31, 2020. We found no exceptions.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review, 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.

This report is for the evaluation of the Commission's financial information enumerated in our procedures above and is not suitable for any other purpose.



Keith Faber  
Auditor of State

September 8, 2020

Exhibit I – Draw Activity  
Exhibit II – Fixed Prize Analysis

# VIRGINIA LOTTERY

POWER PLAY  
Ohio Draw Activity

From 4/3/2019 To 3/28/2020

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	4/3/2019	94,306	16,368	22,844	0	0.00
	4/6/2019	101,426	35,350	36,600	0	0.00
	4/10/2019	89,755	49,281	68,572	0	0.00
	4/13/2019	103,408	20,007	19,541	0	0.00
	4/17/2019	92,353	32,034	45,818	0	0.00
	4/20/2019	107,015	33,656	34,806	0	0.00
	4/24/2019	94,296	66,108	69,045	0	0.00
	4/27/2019	109,035	38,486	65,614	0	0.00
	5/1/2019	100,432	268,948	123,850	0	0.00
	5/4/2019	118,797	20,821	27,623	0	0.00
	5/8/2019	106,498	38,516	52,816	0	0.00
	5/11/2019	122,065	22,455	28,648	0	0.00
	5/15/2019	115,041	20,863	21,107	0	0.00
	5/18/2019	127,665	65,043	86,348	0	0.00
	5/22/2019	121,483	123,033	43,859	0	0.00
	5/25/2019	137,276	45,794	46,186	0	0.00
	5/29/2019	122,594	24,993	25,555	0	0.00
	6/1/2019	161,940	29,402	36,443	0	0.00
	6/5/2019	86,339	33,978	32,550	0	0.00

# VIRGINIA LOTTERY

POWER PLAY  
Ohio Draw Activity

From 4/3/2019 To 3/28/2020

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	6/8/2019	91,955	15,522	14,838	0	0.00
	6/12/2019	76,990	16,120	22,631	0	0.00
	6/15/2019	90,626	32,818	32,490	0	0.00
	6/19/2019	81,880	27,650	27,998	0	0.00
	6/22/2019	97,082	17,868	25,165	0	0.00
	6/26/2019	86,893	132,004	56,886	0	0.00
	6/29/2019	100,797	18,031	17,978	0	0.00
	7/3/2019	95,556	31,736	31,445	0	0.00
	7/6/2019	98,467	16,065	16,278	0	0.00
	7/10/2019	93,469	135,068	82,874	0	0.00
	7/13/2019	105,871	36,822	36,351	0	0.00
	7/17/2019	73,315	13,022	21,298	0	0.00
	7/20/2019	81,990	29,696	28,377	0	0.00
	7/24/2019	72,984	15,389	14,778	0	0.00
	7/27/2019	84,640	15,246	40,038	0	0.00
	7/31/2019	77,176	13,993	13,862	0	0.00
	8/3/2019	95,406	19,477	35,638	0	0.00
	8/7/2019	84,412	30,870	222,550	0	0.00
	8/10/2019	97,933	36,786	36,159	0	0.00



# VIRGINIA LOTTERY

POWER PLAY  
Ohio Draw Activity

From 4/3/2019 To 3/28/2020

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	8/14/2019	88,476	16,335	16,466	0	0.00
	8/17/2019	99,954	32,760	49,764	0	0.00
	8/21/2019	71,507	12,912	13,037	0	0.00
	8/24/2019	81,899	64,874	31,775	0	0.00
	8/28/2019	71,803	111,897	105,838	0	0.00
	8/31/2019	87,585	57,620	89,587	0	0.00
	9/4/2019	75,819	113,130	115,794	0	0.00
	9/7/2019	83,739	14,870	14,975	0	0.00
	9/11/2019	72,305	28,968	28,111	0	0.00
	9/14/2019	83,749	15,324	16,230	0	0.00
	9/18/2019	73,350	24,128	24,842	0	0.00
	9/21/2019	84,002	13,623	14,410	0	0.00
	9/25/2019	69,454	22,282	39,082	0	0.00
	9/28/2019	79,172	13,806	22,548	0	0.00
	10/2/2019	73,153	16,154	24,829	0	0.00
	10/5/2019	86,063	14,990	15,474	0	0.00
	10/9/2019	76,559	13,617	20,977	0	0.00
	10/12/2019	87,647	14,070	31,398	0	0.00
	10/16/2019	79,906	15,255	15,442	0	0.00

# VIRGINIA LOTTERY

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POWER PLAY  
Ohio Draw Activity

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From 4/3/2019 To 3/28/2020

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	10/19/2019	91,642	16,960	24,931	0	0.00
	10/23/2019	83,180	13,521	21,512	0	0.00
	10/26/2019	92,297	49,317	74,184	0	0.00
	10/30/2019	83,901	13,877	14,488	0	0.00
	11/2/2019	100,315	17,475	17,075	0	0.00
	11/6/2019	70,279	22,996	23,884	0	0.00
	11/9/2019	77,073	1,013,028	179,761	0	0.00
	11/13/2019	67,008	13,023	13,217	0	0.00
	11/16/2019	79,196	28,058	26,559	0	0.00
	11/20/2019	70,793	13,176	21,048	0	0.00
	11/23/2019	83,190	28,346	27,802	0	0.00
	11/27/2019	83,965	13,894	37,961	0	0.00
	11/30/2019	84,347	42,660	40,117	0	0.00
	12/4/2019	84,610	128,156	44,956	0	0.00
	12/7/2019	94,947	32,026	31,605	0	0.00
	12/11/2019	86,931	46,962	47,818	0	0.00
	12/14/2019	102,023	36,946	53,419	0	0.00
	12/18/2019	89,832	17,478	17,844	0	0.00
	12/21/2019	103,348	17,377	25,499	0	0.00

# VIRGINIA LOTTERY

POWER PLAY  
Ohio Draw Activity

From 4/3/2019 To 3/28/2020

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	12/25/2019	93,973	16,511	16,630	0	0.00
	12/28/2019	121,567	20,581	28,415	0	0.00
	1/1/2020	121,474	20,342	20,097	0	0.00
	1/4/2020	143,701	31,829	31,694	0	0.00
	1/8/2020	133,963	69,417	95,357	0	0.00
	1/11/2020	150,607	29,268	54,895	0	0.00
	1/15/2020	153,909	26,223	34,878	0	0.00
	1/18/2020	172,436	29,631	29,225	0	0.00
	1/22/2020	173,867	65,290	65,088	0	0.00
	1/25/2020	201,270	36,770	35,389	0	0.00
	1/29/2020	221,274	38,736	65,625	0	0.00
	2/1/2020	98,323	59,667	85,651	0	0.00
	2/5/2020	80,535	26,928	26,787	0	0.00
	2/8/2020	88,594	15,411	15,212	0	0.00
	2/12/2020	81,343	13,422	21,905	0	0.00
	2/15/2020	84,198	30,654	31,721	0	0.00
	2/19/2020	76,664	14,579	14,954	0	0.00
	2/22/2020	89,259	32,152	34,087	0	0.00
	2/26/2020	79,449	27,992	43,436	0	0.00

# VIRGINIA LOTTERY

POWER PLAY  
Ohio Draw Activity

From 4/3/2019 To 3/28/2020

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	2/29/2020	94,268	37,042	54,147	0	0.00
	3/4/2020	87,936	64,808	31,223	0	0.00
	3/7/2020	100,697	16,959	25,549	0	0.00
	3/11/2020	88,801	45,840	69,355	0	0.00
	3/14/2020	99,569	36,024	54,466	0	0.00
	3/18/2020	83,411	46,758	46,415	0	0.00
	3/21/2020	90,967	18,226	18,085	0	0.00
	3/25/2020	77,818	12,966	174,863	0	0.00
	3/28/2020	87,314	16,409	16,635	0	0.00
<b>* Totals *</b>		10,131,372	4,721,645	4,341,502		

# VIRGINIA LOTTERY

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## POWER PLAY Fixed Prize Analysis

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From 04/03/2019 To 03/28/2020

	Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In(Out)	Receivable (Payable)
Georgia	(60,882)	4,192,404	2,545,392	(17,069)	1,603,199
Illinois	(380,303)	3,108,978	3,898,595	(499,426)	(670,494)
Massachusetts	100,289	1,918,826	2,039,486	(14,328)	(6,043)
Maryland	77,655	2,338,911	2,214,419	155,613	46,534
Michigan	841,837	2,227,199	2,629,260	751,396	(311,620)
New Jersey	(751,459)	3,603,152	3,641,338	(804,588)	14,943
New York	(654,665)	1,506,213	1,271,553	(420,005)	0
Ohio	(417,710)	4,721,645	4,341,502	(258,372)	220,805
Texas				0	
Virginia	1,157,122	2,999,988	3,677,263	1,098,219	(618,372)
Washington State	88,116	1,127,236	1,485,744	8,560	(278,952)
<b>Totals</b>		<b>27,744,552</b>	<b>27,744,552</b>		

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# OHIO AUDITOR OF STATE KEITH FABER



**OHIO LOTTERY COMMISSION POWER PLAY**

**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 9/22/2020**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)