



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 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 Powerball, solely to assist the Ohio Lottery Commission (the Commission) and the other member lotteries in the states of California, Georgia, Illinois, Maryland, 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 Powerball: The Commission sales and prize expense for the period April 1, 2022 through March 31, 2023.

The Commission and Member Lotteries, who operate Powerball, 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 year ended March 31, 2023. 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, 2022 through March 31, 2023 (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, 2022 to March 31, 2023 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 Powerball 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.

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- 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.
- iv. We inspected the Query with criteria "ZPB" and determined no Prize Tier Two prizes were won.
- c) 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.
- d) 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.
- e) We inquired of management and determined there was no purchase of investments associated with the jackpot prizes for the period.
- f) 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.
- g) We agreed the balance listed as the Commission's receivable as of March 31, 2023 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 March 31, 2023. 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.

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  
Auditor of State  
Columbus, Ohio

August 23, 2023

Exhibit I – Draw Activity  
Exhibit II – Fixed Prize Analysis

# VIRGINIA LOTTERY

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POWER BALL  
Ohio Draw Activity

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From 4/2/2022 To 3/29/2023

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	4/2/2022	1,006,626	89,586	123,788	0	0.00
	4/4/2022	600,350	52,576	69,414	0	0.00
	4/6/2022	749,802	165,642	97,089	0	0.00
	4/9/2022	1,044,518	91,870	113,227	0	0.00
	4/11/2022	615,168	56,953	110,847	0	0.00
	4/13/2022	846,682	73,254	96,964	0	0.00
	4/16/2022	1,250,042	159,390	247,883	0	0.00
	4/18/2022	761,982	69,578	94,061	0	0.00
	4/20/2022	1,073,930	94,551	224,721	0	0.00
	4/23/2022	1,711,836	206,236	197,299	0	0.00
	4/25/2022	1,325,656	171,356	157,784	0	0.00
PB	4/27/2022	2,136,426	189,617	210,565	0	0.00
	4/30/2022	670,382	55,758	210,903	0	0.00
	5/2/2022	349,076	32,894	48,562	0	0.00
	5/4/2022	433,954	36,629	46,565	0	0.00
	5/7/2022	620,454	110,788	193,862	0	0.00
	5/9/2022	355,294	33,381	43,958	0	0.00
	5/11/2022	436,962	39,481	43,518	0	0.00
	5/14/2022	638,168	58,071	78,309	0	0.00

# VIRGINIA LOTTERY

POWER BALL  
Ohio Draw Activity

From 4/2/2022 To 3/29/2023

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	5/16/2022	374,840	39,498	147,138	0	0.00
	5/18/2022	486,438	1,042,964	147,883	0	0.00
	5/21/2022	705,060	66,250	87,451	0	0.00
	5/23/2022	415,784	85,292	54,752	0	0.00
	5/25/2022	513,838	46,787	56,178	0	0.00
	5/28/2022	752,688	116,150	80,766	0	0.00
	5/30/2022	372,286	30,118	41,182	0	0.00
	6/1/2022	539,930	45,368	61,386	0	0.00
	6/4/2022	801,568	167,037	92,822	0	0.00
	6/6/2022	468,304	142,852	63,127	0	0.00
	6/8/2022	565,834	1,054,549	263,088	0	0.00
	6/11/2022	926,520	85,701	92,104	0	0.00
	6/13/2022	531,824	45,413	156,495	0	0.00
	6/15/2022	651,120	63,582	75,522	0	0.00
	6/18/2022	969,974	83,115	196,336	0	0.00
	6/20/2022	585,148	57,080	66,344	0	0.00
	6/22/2022	795,824	73,309	111,145	0	0.00
	6/25/2022	1,173,982	159,869	169,642	0	0.00
	6/27/2022	725,014	161,567	199,580	0	0.00



# VIRGINIA LOTTERY

POWER BALL  
Ohio Draw Activity

From 4/2/2022 To 3/29/2023

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
PB	6/29/2022	912,790	129,497	217,526	0	0.00
	7/2/2022	671,034	107,088	73,493	0	0.00
	7/4/2022	300,716	28,191	29,121	0	0.00
	7/6/2022	425,462	42,943	56,708	0	0.00
	7/9/2022	626,468	54,478	81,097	0	0.00
	7/11/2022	369,196	33,880	44,434	0	0.00
	7/13/2022	473,020	39,802	51,053	0	0.00
	7/16/2022	719,878	62,705	64,367	0	0.00
	7/18/2022	430,624	39,859	60,959	0	0.00
	7/20/2022	659,114	105,969	67,349	0	0.00
	7/23/2022	980,910	136,446	103,575	0	0.00
	7/25/2022	606,192	56,152	72,114	0	0.00
	7/27/2022	901,444	77,173	86,666	0	0.00
	7/30/2022	1,350,218	122,737	141,891	0	0.00
	8/1/2022	599,440	50,423	49,671	0	0.00
PB	8/3/2022	745,054	69,183	100,461	0	0.00
	8/6/2022	612,554	56,140	67,174	0	0.00
	8/8/2022	334,328	29,761	35,168	0	0.00
	8/10/2022	411,290	34,624	40,085	0	0.00

# VIRGINIA LOTTERY

POWER BALL  
Ohio Draw Activity

From 4/2/2022 To 3/29/2023

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	8/13/2022	582,638	49,106	60,425	0	0.00
	8/15/2022	345,684	31,892	37,575	0	0.00
	8/17/2022	426,930	37,893	41,483	0	0.00
	8/20/2022	602,496	163,247	116,086	0	0.00
	8/22/2022	364,766	32,205	38,736	0	0.00
	8/24/2022	463,948	40,230	148,261	0	0.00
	8/27/2022	646,376	56,775	65,820	0	0.00
	8/29/2022	386,660	35,119	43,838	0	0.00
	8/31/2022	479,366	43,665	401,671	0	0.00
	9/3/2022	690,960	63,523	83,271	0	0.00
	9/5/2022	356,028	29,769	39,576	0	0.00
	9/7/2022	503,178	43,343	48,132	0	0.00
	9/10/2022	700,844	1,064,390	191,291	0	0.00
	9/12/2022	434,448	36,894	42,121	0	0.00
	9/14/2022	541,300	48,948	267,917	0	0.00
	9/17/2022	777,534	65,593	64,712	0	0.00
	9/19/2022	461,586	94,609	66,196	0	0.00
	9/21/2022	579,998	57,806	58,182	0	0.00
	9/24/2022	824,190	79,310	339,761	0	0.00

# VIRGINIA LOTTERY

POWER BALL  
Ohio Draw Activity

From 4/2/2022 To 3/29/2023

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	9/26/2022	497,068	40,835	72,569	0	0.00
	9/28/2022	633,344	60,527	70,914	0	0.00
	10/1/2022	954,518	82,355	91,832	0	0.00
	10/3/2022	580,816	49,834	60,954	0	0.00
	10/5/2022	707,452	61,959	83,448	0	0.00
	10/8/2022	1,067,208	96,716	124,751	0	0.00
	10/10/2022	681,270	221,770	283,910	0	0.00
	10/12/2022	893,456	177,955	120,201	0	0.00
	10/15/2022	1,459,680	1,179,116	270,571	0	0.00
	10/17/2022	910,834	77,631	120,635	0	0.00
	10/19/2022	1,403,856	230,796	502,333	0	0.00
	10/22/2022	2,068,950	235,319	248,072	0	0.00
	10/24/2022	2,219,682	192,872	283,063	0	0.00
	10/26/2022	3,506,190	406,831	619,937	0	0.00
	10/29/2022	6,299,710	658,214	1,006,753	0	0.00
	10/31/2022	8,901,294	3,037,404	1,419,265	0	0.00
	11/2/2022	12,422,736	1,460,940	2,555,736	0	0.00
	11/5/2022	18,125,608	1,832,681	2,463,869	0	0.00
CA	11/7/2022	18,472,444	3,161,676	3,185,479	0	0.00

# VIRGINIA LOTTERY

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POWER BALL  
Ohio Draw Activity

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From 4/2/2022 To 3/29/2023

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	11/9/2022	1,310,306	128,427	174,441	0	0.00
	11/12/2022	789,048	68,101	111,091	0	0.00
	11/14/2022	465,850	39,952	159,821	0	0.00
	11/16/2022	518,840	99,107	165,991	0	0.00
PB	11/19/2022	696,844	67,134	188,118	0	0.00
	11/21/2022	383,746	82,128	48,061	0	0.00
	11/23/2022	494,338	91,869	63,022	0	0.00
	11/26/2022	547,542	50,397	70,639	0	0.00
	11/28/2022	375,698	29,663	40,667	0	0.00
	11/30/2022	438,324	42,852	47,277	0	0.00
	12/3/2022	634,368	64,032	106,000	0	0.00
	12/5/2022	387,778	33,968	43,024	0	0.00
	12/7/2022	475,072	40,246	45,952	0	0.00
	12/10/2022	664,738	1,108,287	195,937	0	0.00
	12/12/2022	427,848	39,394	44,038	0	0.00
	12/14/2022	501,220	42,529	62,258	0	0.00
	12/17/2022	716,962	113,966	96,536	0	0.00
	12/19/2022	446,832	41,206	51,146	0	0.00
	12/21/2022	521,170	46,635	50,309	0	0.00

# VIRGINIA LOTTERY

POWER BALL  
Ohio Draw Activity

From 4/2/2022 To 3/29/2023

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Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
12/24/2022	722,462	66,006	74,993	0	0.00
12/26/2022	442,904	39,324	44,082	0	0.00
12/28/2022	714,384	59,511	69,867	0	0.00
12/31/2022	1,199,936	111,231	147,083	0	0.00
1/2/2023	637,782	59,285	79,584	0	0.00
1/4/2023	853,694	71,161	76,375	0	0.00
1/7/2023	1,367,066	1,171,665	242,940	0	0.00
1/9/2023	908,158	83,046	89,635	0	0.00
1/11/2023	1,107,902	102,264	139,735	0	0.00
1/14/2023	1,798,712	157,953	178,963	0	0.00
1/16/2023	878,894	80,239	91,503	0	0.00
1/18/2023	1,111,306	96,804	111,390	0	0.00
1/21/2023	1,568,300	186,806	165,287	0	0.00
1/23/2023	1,034,434	139,367	206,899	0	0.00
1/25/2023	1,355,096	172,496	160,146	0	0.00
1/28/2023	2,010,294	380,024	223,953	0	0.00
1/30/2023	1,416,022	130,126	190,993	0	0.00
2/1/2023	1,942,524	225,143	213,544	0	0.00
2/4/2023	3,066,016	285,841	524,092	0	0.00

# VIRGINIA LOTTERY

POWER BALL  
Ohio Draw Activity

From 4/2/2022 To 3/29/2023

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
WA	2/6/2023	2,675,186	414,255	622,248	0	0.00
	2/8/2023	567,262	51,263	62,518	0	0.00
	2/11/2023	697,404	115,029	104,210	0	0.00
	2/13/2023	410,024	34,728	45,133	0	0.00
	2/15/2023	482,900	92,913	68,613	0	0.00
	2/18/2023	688,036	60,082	91,814	0	0.00
	2/20/2023	426,998	37,932	51,989	0	0.00
	2/22/2023	509,568	50,838	67,203	0	0.00
	2/25/2023	761,872	114,707	189,544	0	0.00
	2/27/2023	460,762	39,336	54,392	0	0.00
	3/1/2023	561,730	103,145	73,504	0	0.00
VA	3/4/2023	777,228	114,909	95,351	0	0.00
	3/6/2023	368,118	32,975	33,674	0	0.00
	3/8/2023	425,838	37,757	49,126	0	0.00
	3/11/2023	608,388	53,959	62,969	0	0.00
	3/13/2023	363,716	1,034,804	144,217	0	0.00
	3/15/2023	435,468	40,289	50,152	0	0.00
	3/18/2023	623,898	109,358	69,776	0	0.00
	3/20/2023	381,958	84,052	47,972	0	0.00

# VIRGINIA LOTTERY

POWER BALL  
Ohio Draw Activity

From 4/2/2022 To 3/29/2023

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	3/22/2023	457,272	93,166	58,185	0	0.00
	3/25/2023	656,108	55,748	62,320	0	0.00
	3/27/2023	414,230	37,577	55,873	0	0.00
	3/29/2023	480,086	48,951	70,161	0	0.00
<b>* Totals *</b>		182,254,522	30,676,869	28,780,854		

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# VIRGINIA LOTTERY

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## POWER BALL Fixed Prize Analysis

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From 04/02/2022 To 03/29/2023

	Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In(Out)	Receivable (Payable)
Georgia	150,484	30,765,481	31,970,917	57,208	(1,112,160)
Illinois	517,254	30,812,332	31,814,562	(1,326,642)	841,666
Massachusetts	(525,585)	26,072,313	26,322,122	43,917	(819,311)
Maryland	551,820	23,500,980	22,311,712	2,192,264	(451,176)
Michigan	271,706	36,051,930	34,310,915	1,361,856	650,865
New Jersey	951,495	47,766,099	44,770,406	4,776,219	(829,031)
Ohio	(1,082,741)	30,676,869	28,780,854	(1,142,105)	1,955,379
Texas				0	
Virginia	(571,124)	21,800,264	25,306,227	(4,372,424)	295,337
Washington State	(263,309)	13,084,551	14,943,104	(1,590,293)	(531,569)
<b>Totals</b>		<b>260,530,819</b>	<b>260,530,819</b>		

# OHIO AUDITOR OF STATE KEITH FABER



**OHIO LOTTERY COMMISSION  
POWERBALL**

**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 9/5/2023**

88 East Broad 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)