



OHIO AUDITOR OF STATE  
**KEITH FABER**





OHIO LOTTERY COMMISSION  
CUYAHOGA COUNTY

TABLE OF CONTENTS

<u>TITLE</u>	<u>PAGE</u>
Independent Accountant's Report on Applying Agreed-Upon Procedures.....	1
Exhibit I - Powerball – Ohio Draw Activity For the Period April 1, 2024 to March 31, 2025 .....	5
Exhibit II - Powerball – Fixed Prize Analysis For the Period April 1, 2024 to March 31, 2025 .....	15

**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 Powerball, 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 Powerball: The Commission sales and prize expense for the period April 1, 2024 through March 31, 2025.

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 period ended March 31, 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 March 31, 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 March 31, 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 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.

Ohio Lottery Commission  
Cuyahoga County  
Independent Accountants' Report on  
Applying Agreed-Upon Procedures  
Page 2

- 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 Powerball 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 14, 2023, August 21, 2023, February 7, 2024 and February 24, 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.
- 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 March 31, 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 Powerball Prize Settlement Report as of March 31, 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



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

Page:1

POWER BALL  
Ohio Draw Activity

4/22/2025 10:54:17 AM

From 4/1/2024 To 3/31/2025

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
PB	4/1/2024	3,858,470	497,450	570,304	0	0.00
	4/3/2024	5,586,484	638,464	1,378,955	0	0.00
	4/6/2024	8,021,944	983,302	1,214,364	0	0.00
	4/8/2024	659,870	58,112	77,528	0	0.00
	4/10/2024	587,464	156,865	113,078	0	0.00
	4/13/2024	785,844	71,639	77,762	0	0.00
	4/15/2024	485,986	93,436	73,061	0	0.00
	4/17/2024	543,714	45,582	46,489	0	0.00
	4/20/2024	790,300	1,065,200	208,776	0	0.00
	4/22/2024	521,442	42,649	54,820	0	0.00
PB	4/24/2024	588,176	101,103	70,040	0	0.00
	4/27/2024	816,122	72,960	321,449	0	0.00
	4/29/2024	521,192	45,989	51,025	0	0.00
	5/1/2024	596,444	54,246	66,190	0	0.00
	5/4/2024	878,934	80,069	93,946	0	0.00
	5/6/2024	557,094	46,613	47,822	0	0.00
	5/8/2024	478,324	45,737	186,127	0	0.00
	5/11/2024	662,630	57,001	75,629	0	0.00
	5/13/2024	413,520	33,387	50,859	0	0.00

# VIRGINIA LOTTERY

## POWER BALL Ohio Draw Activity

From 4/1/2024 To 3/31/2025

Page:2

4/22/2025 10:54:17 AM

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	5/15/2024	474,500	40,896	59,734	0	0.00
	5/18/2024	663,770	57,699	68,940	0	0.00
	5/20/2024	420,822	89,179	56,737	0	0.00
	5/22/2024	503,366	48,195	71,650	0	0.00
	5/25/2024	704,034	60,716	77,719	0	0.00
	5/27/2024	402,272	33,839	34,712	0	0.00
	5/29/2024	519,892	48,322	47,418	0	0.00
	6/1/2024	763,134	68,564	98,545	0	0.00
	6/3/2024	497,692	90,308	46,395	0	0.00
	6/5/2024	566,858	51,486	56,329	0	0.00
	6/8/2024	856,524	74,270	90,651	0	0.00
NJ	6/10/2024	584,196	55,188	59,988	0	0.00
	6/12/2024	446,564	86,997	176,036	0	0.00
	6/15/2024	614,752	53,928	58,740	0	0.00
	6/17/2024	391,566	86,384	167,653	0	0.00
	6/19/2024	449,608	44,804	57,324	0	0.00
	6/22/2024	640,052	1,056,720	313,428	0	0.00
	6/24/2024	432,536	40,330	39,695	0	0.00
	6/26/2024	482,498	48,372	66,399	0	0.00

## VIRGINIA LOTTERY

Page:3

POWER BALL  
Ohio Draw Activity

4/22/2025 10:54:17 AM

From 4/1/2024 To 3/31/2025

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	6/29/2024	714,722	59,284	198,794	0	0.00
	7/1/2024	469,662	45,730	55,227	0	0.00
OH	7/3/2024	564,428	47,825	65,947	0	0.00
	7/6/2024	552,270	98,026	66,782	0	0.00
	7/8/2024	374,678	30,917	158,296	0	0.00
	7/10/2024	429,656	41,414	307,484	0	0.00
	7/13/2024	618,772	55,032	203,608	0	0.00
	7/15/2024	391,186	35,054	40,292	0	0.00
	7/17/2024	449,220	87,886	54,731	0	0.00
	7/20/2024	636,284	57,460	76,369	0	0.00
	7/22/2024	428,582	33,911	34,580	0	0.00
	7/24/2024	482,350	48,578	167,167	0	0.00
	7/27/2024	688,392	160,538	88,903	0	0.00
	7/29/2024	443,114	87,453	160,879	0	0.00
	7/31/2024	511,468	101,023	75,079	0	0.00
	8/3/2024	738,644	59,017	196,057	0	0.00
	8/5/2024	471,224	91,864	52,679	0	0.00
	8/7/2024	514,040	47,347	53,774	0	0.00
	8/10/2024	774,616	71,510	83,331	0	0.00

# VIRGINIA LOTTERY

## POWER BALL Ohio Draw Activity

From 4/1/2024 To 3/31/2025

Page:4

4/22/2025 10:54:17 AM

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
PB	8/12/2024	502,774	43,584	48,811	0	0.00
	8/14/2024	435,288	145,384	80,918	0	0.00
	8/17/2024	620,454	102,306	65,196	0	0.00
CA	8/19/2024	393,328	138,098	67,723	0	0.00
	8/21/2024	420,002	39,613	39,384	0	0.00
	8/24/2024	626,498	56,280	336,375	0	0.00
	8/26/2024	386,630	34,367	39,156	0	0.00
	8/28/2024	459,668	37,835	165,934	0	0.00
	8/31/2024	696,834	109,900	83,533	0	0.00
	9/2/2024	377,874	31,725	42,833	0	0.00
	9/4/2024	542,876	45,718	171,024	0	0.00
	9/7/2024	794,244	65,824	72,402	0	0.00
	9/9/2024	504,560	46,547	69,772	0	0.00
	9/11/2024	602,108	55,085	61,027	0	0.00
	9/14/2024	831,760	67,104	80,254	0	0.00
	9/16/2024	523,768	53,079	182,431	0	0.00
	9/18/2024	611,568	61,468	191,921	0	0.00
	9/21/2024	866,480	78,328	106,266	0	0.00
	9/23/2024	585,254	101,357	68,451	0	0.00

# VIRGINIA LOTTERY

## POWER BALL Ohio Draw Activity

From 4/1/2024 To 3/31/2025

Page:5

4/22/2025 10:54:17 AM

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	9/25/2024	675,328	59,389	99,479	0	0.00
	9/28/2024	924,048	84,826	107,558	0	0.00
	9/30/2024	612,814	52,162	64,879	0	0.00
	10/2/2024	709,242	111,551	220,266	0	0.00
	10/5/2024	971,272	137,994	106,720	0	0.00
	10/7/2024	668,968	106,553	183,077	0	0.00
	10/9/2024	755,610	69,054	79,980	0	0.00
	10/12/2024	1,024,602	191,829	126,508	0	0.00
	10/14/2024	682,134	60,317	76,392	0	0.00
	10/16/2024	800,298	126,481	434,195	0	0.00
	10/19/2024	1,099,218	146,357	135,377	0	0.00
	10/21/2024	753,920	63,669	80,887	0	0.00
GA	10/23/2024	887,362	77,621	111,554	0	0.00
	10/26/2024	592,424	51,610	57,152	0	0.00
	10/28/2024	357,990	30,923	36,874	0	0.00
	10/30/2024	412,480	86,242	41,607	0	0.00
	11/2/2024	598,718	49,689	50,893	0	0.00
	11/4/2024	391,216	83,439	46,333	0	0.00
	11/6/2024	437,474	39,788	46,252	0	0.00

# VIRGINIA LOTTERY

## POWER BALL Ohio Draw Activity

From 4/1/2024 To 3/31/2025

Page:6

4/22/2025 10:54:18 AM

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	11/9/2024	621,836	99,947	208,620	0	0.00
	11/11/2024	414,368	39,137	50,648	0	0.00
	11/13/2024	466,620	44,994	49,581	0	0.00
	11/16/2024	648,898	53,777	169,179	0	0.00
	11/18/2024	429,404	34,998	41,260	0	0.00
	11/20/2024	489,822	41,761	46,939	0	0.00
	11/23/2024	675,218	62,049	90,469	0	0.00
	11/25/2024	446,094	40,637	152,363	0	0.00
	11/27/2024	563,374	106,790	102,624	0	0.00
	11/30/2024	668,212	58,301	79,527	0	0.00
	12/2/2024	497,700	100,021	171,064	0	0.00
	12/4/2024	582,638	58,260	80,282	0	0.00
PB	12/7/2024	802,926	119,030	87,404	0	0.00
	12/9/2024	383,420	32,511	45,157	0	0.00
	12/11/2024	437,880	37,246	42,431	0	0.00
	12/14/2024	643,048	103,194	199,959	0	0.00
	12/16/2024	406,424	35,961	35,708	0	0.00
	12/18/2024	504,592	51,008	76,452	0	0.00
	12/21/2024	745,526	65,069	333,748	0	0.00

## VIRGINIA LOTTERY

Page:7

POWER BALL  
Ohio Draw Activity

4/22/2025 10:54:18 AM

From 4/1/2024 To 3/31/2025

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	12/23/2024	595,094	54,048	171,379	0	0.00
	12/25/2024	600,082	56,843	179,282	0	0.00
	12/28/2024	1,137,252	152,028	149,120	0	0.00
	12/30/2024	587,048	49,412	55,926	0	0.00
	1/1/2025	611,576	53,683	68,595	0	0.00
	1/4/2025	903,044	128,897	100,759	0	0.00
	1/6/2025	500,824	42,674	53,147	0	0.00
	1/8/2025	631,280	1,105,436	184,372	0	0.00
	1/11/2025	911,808	132,278	242,970	0	0.00
	1/13/2025	640,114	60,733	183,484	0	0.00
	1/15/2025	701,032	1,067,623	181,434	0	0.00
PB	1/18/2025	1,032,568	141,323	246,439	0	0.00
	1/20/2025	362,554	81,295	68,543	0	0.00
	1/22/2025	400,760	38,223	50,965	0	0.00
	1/25/2025	621,188	54,858	66,003	0	0.00
	1/27/2025	401,290	32,554	32,914	0	0.00
	1/29/2025	466,686	92,674	65,428	0	0.00
	2/1/2025	680,962	62,267	91,914	0	0.00
	2/3/2025	471,648	42,371	47,099	0	0.00

# VIRGINIA LOTTERY

## POWER BALL Ohio Draw Activity

From 4/1/2024 To 3/31/2025

Page:8

4/22/2025 10:54:18 AM

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	2/5/2025	519,834	46,395	56,839	0	0.00
	2/8/2025	740,088	117,890	114,781	0	0.00
	2/10/2025	467,454	95,262	50,774	0	0.00
	2/12/2025	530,110	52,334	61,478	0	0.00
	2/15/2025	757,922	69,419	91,896	0	0.00
	2/17/2025	449,976	92,327	74,565	0	0.00
	2/19/2025	546,592	44,511	45,738	0	0.00
	2/22/2025	798,846	119,958	190,616	0	0.00
	2/24/2025	541,914	49,376	53,839	0	0.00
	2/26/2025	619,348	51,387	63,159	0	0.00
	3/1/2025	886,510	76,805	213,436	0	0.00
	3/3/2025	581,920	48,359	60,217	0	0.00
	3/5/2025	633,330	54,027	83,052	0	0.00
	3/8/2025	935,856	143,445	156,429	0	0.00
	3/10/2025	616,170	53,541	54,035	0	0.00
	3/12/2025	705,228	108,705	89,109	0	0.00
	3/15/2025	991,074	91,994	235,618	0	0.00
	3/17/2025	698,972	65,937	83,035	0	0.00
	3/19/2025	801,514	69,902	111,819	0	0.00

## VIRGINIA LOTTERY

Page:9

POWER BALL  
Ohio Draw Activity

4/22/2025 10:54:18 AM

From 4/1/2024 To 3/31/2025

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	3/22/2025	1,166,992	155,918	152,880	0	0.00
	3/24/2025	748,082	69,076	183,131	0	0.00
	3/26/2025	861,698	126,361	100,145	0	0.00
CA	3/29/2025	1,362,884	1,172,001	524,437	0	0.00
	3/31/2025	377,856	31,531	49,293	0	0.00
<b>* Totals *</b>		<b>112,183,964</b>	<b>18,169,338</b>	<b>19,849,199</b>		

**This page intentionally left blank.**

## VIRGINIA LOTTERY

Page:1

4/22/2025 1:01:27 PM

POWER BALL  
Fixed Prize Analysis

From 04/01/2024 To 03/31/2025

	Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In(Out)	Receivable (Payable)
Georgia	(997,474)	23,352,428	23,743,413	(1,441,034)	52,575
Illinois	403,391	22,008,281	22,619,720	152,020	(360,068)
Massachusetts	(676,361)	19,927,143	17,408,584	2,112,178	(269,980)
Michigan	1,186,368	23,283,895	23,485,234	847,735	137,294
New Jersey	(83,812)	31,788,738	30,168,207	1,565,046	(28,327)
Ohio	(674,622)	18,169,338	19,849,199	(3,928,358)	1,573,875
Texas				0	
Virginia	375,013	16,515,376	18,026,979	(927,596)	(208,994)
Washington State	467,497	11,240,860	10,984,723	1,620,009	(896,375)
<b>Totals</b>		<b>166,286,059</b>	<b>166,286,059</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 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)