



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, 2018 through March 31, 2019. 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.

Our procedures were as follows:

- a) We obtained from the Commission the "Draw Activity" and "Fixed Prize Analysis" for the period April 1, 2018 through March 31, 2019 (attached as Exhibit I and Exhibit II, respectively). We proved their mathematical accuracy with no exceptions noted.
- b) We selected a sample (agreed upon) of the following five (5) drawings from the period April 1, 2018 to March 31, 2019 for testing and performed procedures "c", "d", and "e" below:

May 12, 2018
July 25, 2018
September 29, 2018
December 26, 2018
March 13, 2019

- 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 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 and found them to be in agreement.

- d) We calculated 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 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 draw date 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 Power Play Prize Settlement Reports and found them to be in agreement.
- f) For the period identified in step "a" above, we selected a sample (agreed upon) of two months (April 2018 and June 2018) 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 compared the ICS data back to the data reported from the Virginia Lottery for each draw of the subject months and found them to be in agreement.
- g) We compared 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 and found them to be in agreement.
- h) We compared 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 and found them to be in agreement.
- i) We compared the balance listed as the Commission's receivable as of March 31, 2019 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, 2019 and found them to be in agreement.

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.

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

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State

August 23, 2019

Exhibit I – Draw Activity
Exhibit II – Fixed Prize Analysis

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VIRGINIA LOTTERY

POWER PLAY
Ohio Draw Activity

From 4/4/2018 To 3/30/2019

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	4/4/2018	77,116	40,041	59,248	0	0.00
	4/7/2018	92,045	15,272	15,326	0	0.00
	4/11/2018	81,582	27,146	26,913	0	0.00
	4/14/2018	96,706	17,206	16,921	0	0.00
	4/18/2018	87,110	68,484	180,207	0	0.00
	4/21/2018	101,208	18,143	31,013	0	0.00
	4/25/2018	91,154	133,562	46,482	0	0.00
	4/28/2018	104,154	75,728	76,839	0	0.00
	5/2/2018	96,843	18,059	17,614	0	0.00
	5/5/2018	114,099	60,534	60,573	0	0.00
	5/9/2018	111,709	19,437	18,857	0	0.00
	5/12/2018	127,117	43,942	73,576	0	0.00
	5/16/2018	120,098	21,255	35,130	0	0.00
	5/19/2018	143,573	153,732	165,225	0	0.00
	5/23/2018	75,851	47,130	69,315	0	0.00
	5/26/2018	83,668	14,345	14,229	0	0.00
	5/30/2018	70,129	11,375	11,269	0	0.00
	6/2/2018	89,419	58,836	55,858	0	0.00
	6/6/2018	77,779	27,408	39,677	0	0.00

VIRGINIA LOTTERY

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POWER PLAY
Ohio Draw Activity

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From 4/4/2018 To 3/30/2019

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	6/9/2018	89,511	33,326	87,992	0	0.00
	6/13/2018	82,021	13,593	13,564	0	0.00
	6/16/2018	92,734	17,293	17,429	0	0.00
	6/20/2018	84,161	18,417	18,071	0	0.00
	6/23/2018	79,184	12,974	12,841	0	0.00
	6/27/2018	69,297	11,674	11,906	0	0.00
	6/30/2018	80,605	13,568	13,525	0	0.00
	7/4/2018	69,449	13,287	20,292	0	0.00
	7/7/2018	82,665	27,270	41,438	0	0.00
	7/11/2018	75,313	51,267	91,144	0	0.00
	7/14/2018	92,458	34,512	35,305	0	0.00
	7/18/2018	84,178	16,671	36,528	0	0.00
	7/21/2018	104,419	16,890	24,608	0	0.00
	7/25/2018	104,407	18,225	24,402	0	0.00
	7/28/2018	100,651	20,279	19,738	0	0.00
	8/1/2018	97,048	16,886	16,489	0	0.00
	8/4/2018	115,950	61,575	61,598	0	0.00
	8/8/2018	111,306	19,121	19,905	0	0.00
	8/11/2018	123,844	20,882	27,203	0	0.00

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POWER PLAY
Ohio Draw Activity

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From 4/4/2018 To 3/30/2019

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	8/15/2018	70,868	11,327	11,430	0	0.00
	8/18/2018	79,220	24,628	23,997	0	0.00
	8/22/2018	69,877	64,786	28,026	0	0.00
	8/25/2018	80,405	15,559	15,406	0	0.00
	8/29/2018	68,574	12,570	12,328	0	0.00
	9/1/2018	84,211	30,678	59,820	0	0.00
	9/5/2018	74,276	15,403	14,749	0	0.00
	9/8/2018	87,013	31,432	44,822	0	0.00
	9/12/2018	79,739	113,555	33,037	0	0.00
	9/15/2018	90,515	40,018	92,286	0	0.00
	9/19/2018	83,427	30,272	31,227	0	0.00
	9/22/2018	95,548	62,800	89,338	0	0.00
	9/26/2018	89,830	72,004	126,555	0	0.00
	9/29/2018	107,075	17,629	31,067	0	0.00
	10/3/2018	104,299	38,358	52,147	0	0.00
	10/6/2018	128,193	43,812	43,880	0	0.00
	10/10/2018	130,169	53,260	69,139	0	0.00
	10/13/2018	189,630	165,318	79,760	0	0.00
	10/17/2018	294,440	105,432	102,460	0	0.00

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POWER PLAY
Ohio Draw Activity

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From 4/4/2018 To 3/30/2019

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	10/20/2018	467,506	81,219	112,909	0	0.00
	10/24/2018	601,777	202,473	143,124	0	0.00
	10/27/2018	475,207	283,278	324,403	0	0.00
	10/31/2018	93,684	29,130	29,924	0	0.00
	11/3/2018	99,437	38,350	38,035	0	0.00
	11/7/2018	84,000	14,686	13,945	0	0.00
	11/10/2018	91,924	15,588	15,016	0	0.00
	11/14/2018	82,776	54,304	80,463	0	0.00
	11/17/2018	93,264	68,703	32,633	0	0.00
	11/21/2018	89,983	15,702	21,553	0	0.00
	11/24/2018	86,752	14,918	20,751	0	0.00
	11/28/2018	83,159	13,615	13,648	0	0.00
	12/1/2018	97,362	16,298	22,928	0	0.00
	12/5/2018	90,722	69,964	98,489	0	0.00
	12/8/2018	101,709	18,761	25,529	0	0.00
	12/12/2018	93,708	16,464	23,114	0	0.00
	12/15/2018	107,278	35,690	37,560	0	0.00
	12/19/2018	99,080	15,674	29,428	0	0.00
	12/22/2018	117,392	143,092	53,961	0	0.00

VIRGINIA LOTTERY

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POWER PLAY
Ohio Draw Activity

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From 4/4/2018 To 3/30/2019

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	12/26/2018	124,224	22,161	41,483	0	0.00
	12/29/2018	99,780	16,988	16,592	0	0.00
	1/2/2019	87,628	16,314	16,485	0	0.00
	1/5/2019	89,751	16,900	17,374	0	0.00
	1/9/2019	77,601	25,930	25,669	0	0.00
	1/12/2019	87,726	14,767	149,440	0	0.00
	1/16/2019	83,206	13,452	13,811	0	0.00
	1/19/2019	96,081	30,732	44,304	0	0.00
	1/23/2019	82,019	27,974	27,088	0	0.00
	1/26/2019	97,629	58,017	101,581	0	0.00
	1/30/2019	82,044	15,858	22,224	0	0.00
	2/2/2019	102,199	86,152	109,023	0	0.00
	2/6/2019	96,223	65,880	65,645	0	0.00
	2/9/2019	108,892	142,254	71,694	0	0.00
	2/13/2019	97,215	18,687	17,922	0	0.00
	2/16/2019	118,726	57,573	243,139	0	0.00
	2/20/2019	105,102	18,844	32,646	0	0.00
	2/23/2019	133,680	28,279	28,132	0	0.00
	2/27/2019	122,517	83,096	82,099	0	0.00

VIRGINIA LOTTERY

POWER PLAY
Ohio Draw Activity

From 4/4/2018 To 3/30/2019

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	3/2/2019	158,689	27,663	27,863	0	0.00
	3/6/2019	144,877	25,495	45,926	0	0.00
	3/9/2019	184,617	164,990	79,447	0	0.00
	3/13/2019	194,913	68,456	107,824	0	0.00
	3/16/2019	247,133	45,413	66,516	0	0.00
	3/20/2019	382,594	115,485	81,318	0	0.00
	3/23/2019	517,113	290,186	226,425	0	0.00
	3/27/2019	784,120	286,974	334,888	0	0.00
	3/30/2019	108,519	36,778	38,528	0	0.00
* Totals *		13,259,408	5,227,393	5,842,223		

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POWER PLAY Fixed Prize Analysis

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From 04/04/2018 To 03/30/2019

	Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In(Out)	Receivable (Payable)
Georgia	365,372	4,109,562	3,279,931	1,255,885	(60,882)
Illinois	1,013,487	4,561,809	4,998,180	957,419	(380,303)
Massachusetts	237,463	2,820,031	2,731,470	225,735	100,289
Maryland	(708,699)	2,756,231	2,753,741	(783,864)	77,655
Michigan	(257,627)	4,218,139	3,302,404	(183,729)	841,837
New Jersey	19,841	4,258,760	4,971,425	58,635	(751,459)
New York	(1,185,783)	5,198,731	6,164,878	(1,497,265)	(654,665)
Ohio	115,996	5,227,393	5,842,223	(81,124)	(417,710)
Texas				0	
Virginia	(402,261)	5,813,242	4,848,225	(594,366)	1,157,122
Washington State	802,211	1,873,919	1,945,340	642,674	88,116
Totals		40,837,817	40,837,817		

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OHIO AUDITOR OF STATE KEITH FABER



OHIO LOTTERY COMMISSION – POWER PLAY

CUYAHOGA COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 17, 2019**