



OHIO AUDITOR OF STATE
KEITH FABER



**OHIO LOTTERY COMMISSION
CUYAHOGA COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Independent Accountant's Report on Applying Agreed-Upon Procedures.....	1
Exhibit I - Powerball – Ohio Draw Activity For the Period April 1, 2020 to March 31, 2021	3
Exhibit II - Powerball – Fixed Prize Analysis For the Period April 1, 2020 to March 31, 2021	9

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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 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, 2020 through March 31, 2021.

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, 2021. 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 "Ohio Draw Activity" and "Fixed Prize Analysis" for the period April 1, 2020 through March 31, 2021 (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, 2020 to March 31, 2021 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 "Ohio 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 "Ohio 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 "Ohio Draw Activity" report attached as Exhibit I to the amounts shown on the applicable Powerball 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 "Ohio 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.
- d) For the amounts listed in the "Cash Option Amount" column of the "Ohio 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.
- 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, 2021 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, 2021. 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

September 13, 2021

Exhibit I – Ohio Draw Activity
Exhibit II – Fixed Prize Analysis

VIRGINIA LOTTERY

POWER BALL
Ohio Draw Activity

From 4/1/2020 To 3/31/2021

Page:1

4/12/2021 7:10:16 AM

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	4/1/2020	628,744	51,223	67,960	0	0.00
	4/4/2020	688,842	62,778	98,336	0	0.00
NJ	4/8/2020	637,414	58,885	82,644	0	0.00
	4/11/2020	518,860	45,352	57,119	0	0.00
	4/15/2020	448,038	38,966	57,217	0	0.00
	4/18/2020	522,140	1,044,642	169,836	0	0.00
	4/22/2020	462,456	38,499	50,306	0	0.00
	4/25/2020	534,150	47,880	45,902	0	0.00
	4/29/2020	484,724	89,940	51,169	0	0.00
	5/2/2020	574,058	49,752	53,790	0	0.00
	5/6/2020	520,076	43,108	162,777	0	0.00
	5/9/2020	599,414	51,283	57,962	0	0.00
	5/13/2020	532,074	43,870	43,898	0	0.00
	5/16/2020	611,006	59,452	70,761	0	0.00
	5/20/2020	553,786	50,923	51,563	0	0.00
	5/23/2020	653,884	58,762	75,203	0	0.00
	5/27/2020	584,578	98,299	59,756	0	0.00
	5/30/2020	704,752	111,261	87,188	0	0.00
PB	6/3/2020	653,506	57,125	68,112	0	0.00

VIRGINIA LOTTERY

POWER BALL
Ohio Draw Activity

From 4/1/2020 To 3/31/2021

Page:2

4/12/2021 7:10:16 AM

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	6/6/2020	601,696	100,879	56,497	0	0.00
PB	6/10/2020	522,970	97,471	61,064	0	0.00
	6/13/2020	563,708	51,968	59,074	0	0.00
	6/17/2020	509,542	45,607	51,976	0	0.00
	6/20/2020	577,082	52,091	65,546	0	0.00
	6/24/2020	519,468	44,704	55,202	0	0.00
	6/27/2020	595,852	54,271	65,567	0	0.00
	7/1/2020	546,200	48,076	46,533	0	0.00
	7/4/2020	600,960	52,164	163,543	0	0.00
	7/8/2020	556,356	103,124	79,507	0	0.00
	7/11/2020	638,794	1,056,612	179,303	0	0.00
	7/15/2020	589,240	53,249	58,910	0	0.00
	7/18/2020	669,492	62,489	176,429	0	0.00
	7/22/2020	620,444	104,898	198,872	0	0.00
	7/25/2020	725,532	62,864	73,874	0	0.00
	7/29/2020	730,294	64,839	95,593	0	0.00
	8/1/2020	852,800	73,133	184,094	0	0.00
	8/5/2020	820,200	72,595	87,716	0	0.00
	8/8/2020	927,684	81,933	204,495	0	0.00

VIRGINIA LOTTERY

POWER BALL
Ohio Draw Activity

From 4/1/2020 To 3/31/2021

Page:3

4/12/2021 7:10:16 AM

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
PB	8/12/2020	880,752	76,185	134,569	0	0.00
	8/15/2020	618,930	108,740	186,460	0	0.00
	8/19/2020	517,644	44,293	166,032	0	0.00
	8/22/2020	596,714	52,506	68,699	0	0.00
	8/26/2020	532,820	98,039	58,596	0	0.00
	8/29/2020	610,648	56,098	91,451	0	0.00
	9/2/2020	555,952	53,422	63,209	0	0.00
	9/5/2020	643,250	165,638	222,616	0	0.00
	9/9/2020	558,256	97,330	53,376	0	0.00
	9/12/2020	652,980	58,683	65,530	0	0.00
PB	9/16/2020	603,116	50,749	62,225	0	0.00
	9/19/2020	578,782	51,148	67,831	0	0.00
	9/23/2020	509,484	42,821	53,758	0	0.00
	9/26/2020	580,658	51,639	79,759	0	0.00
	9/30/2020	521,354	45,476	182,572	0	0.00
	10/3/2020	620,428	2,052,325	288,099	0	0.00
	10/7/2020	553,604	48,344	76,120	0	0.00
	10/10/2020	633,336	57,663	78,703	0	0.00
	10/14/2020	572,138	53,587	80,580	0	0.00

VIRGINIA LOTTERY

POWER BALL
Ohio Draw Activity

From 4/1/2020 To 3/31/2021

Page:4

4/12/2021 7:10:16 AM

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	10/17/2020	661,116	58,534	63,420	0	0.00
	10/21/2020	599,114	154,175	74,147	0	0.00
	10/24/2020	712,828	63,560	74,818	0	0.00
	10/28/2020	649,062	63,799	89,263	0	0.00
	10/31/2020	762,974	116,344	214,773	0	0.00
	11/4/2020	681,608	109,793	75,677	0	0.00
	11/7/2020	770,232	68,458	78,122	0	0.00
	11/11/2020	701,582	71,865	80,111	0	0.00
	11/14/2020	814,416	69,094	92,491	0	0.00
	11/18/2020	716,910	67,515	83,992	0	0.00
	11/21/2020	847,740	78,944	95,033	0	0.00
	11/25/2020	879,250	124,017	115,614	0	0.00
	11/28/2020	852,378	78,761	98,577	0	0.00
	12/2/2020	829,868	73,888	95,783	0	0.00
	12/5/2020	993,976	93,770	226,282	0	0.00
	12/9/2020	957,774	87,947	99,323	0	0.00
	12/12/2020	1,079,912	89,102	222,145	0	0.00
	12/16/2020	1,000,260	95,976	235,008	0	0.00
	12/19/2020	1,262,782	122,815	142,546	0	0.00

VIRGINIA LOTTERY

Page:5

POWER BALL
Ohio Draw Activity

4/12/2021 7:10:16 AM

From 4/1/2020 To 3/31/2021

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	12/23/2020	1,440,708	126,019	262,071	0	0.00
	12/26/2020	1,248,526	114,173	164,438	0	0.00
	12/30/2020	1,711,318	150,694	170,699	0	0.00
	1/2/2021	1,888,456	275,734	210,134	0	0.00
	1/6/2021	3,056,854	378,211	359,073	0	0.00
	1/9/2021	4,343,150	460,003	521,243	0	0.00
	1/13/2021	5,667,554	560,619	1,279,549	0	0.00
	1/16/2021	7,080,376	1,919,991	1,192,642	0	0.00
MD	1/20/2021	7,871,878	931,995	2,001,193	0	0.00
NJ	1/23/2021	1,556,490	252,209	1,087,464	0	0.00
	1/27/2021	735,542	67,332	84,074	0	0.00
NJ	1/30/2021	821,364	75,539	83,204	0	0.00
	2/3/2021	641,274	159,045	76,881	0	0.00
	2/6/2021	741,242	66,512	77,830	0	0.00
	2/10/2021	610,994	59,365	174,452	0	0.00
	2/13/2021	736,232	60,547	66,153	0	0.00
	2/17/2021	594,322	48,610	59,554	0	0.00
	2/20/2021	733,700	68,036	86,280	0	0.00
	2/24/2021	710,644	61,157	81,882	0	0.00

VIRGINIA LOTTERY

POWER BALL
Ohio Draw Activity

From 4/1/2020 To 3/31/2021

Page:6

4/12/2021 7:10:16 AM

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	2/27/2021	851,536	126,698	100,949	0	0.00
	3/3/2021	795,576	165,608	90,990	0	0.00
	3/6/2021	895,562	129,971	104,337	0	0.00
	3/10/2021	822,630	77,427	201,598	0	0.00
	3/13/2021	934,880	131,357	124,253	0	0.00
	3/17/2021	899,354	126,754	199,503	0	0.00
	3/20/2021	1,014,714	141,472	328,982	0	0.00
	3/24/2021	948,982	90,329	227,794	0	0.00
PB	3/27/2021	1,036,360	92,398	124,223	0	0.00
	3/31/2021	592,212	50,101	66,319	0	0.00
* Totals *		101,177,874	16,305,916	17,320,368		

VIRGINIA LOTTERY

Page:1

POWER BALL Fixed Prize Analysis

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From 04/01/2020 To 03/31/2021

	Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In(Out)	Receivable (Payable)
Georgia	(31,527)	19,944,923	18,740,476	383,125	789,795
Illinois	(1,871,475)	20,488,959	18,973,588	(3,063,838)	2,707,734
Massachusetts	629,792	13,490,466	14,662,798	1,027,619	(1,570,159)
Maryland	951,976	10,397,873	13,465,673	(1,132,324)	(983,500)
Michigan	(2,177,962)	21,591,097	18,809,812	1,673,432	(1,070,109)
New Jersey	(3,072,744)	24,923,532	26,071,478	(4,683,434)	462,744
Ohio	2,219,181	16,305,916	17,320,368	2,942,833	(1,738,104)
Texas				0	
Virginia	2,420,935	15,184,289	14,578,808	3,467,905	(441,489)
Washington State	931,824	8,795,731	8,499,785	(615,318)	1,843,088
Totals		151,122,786	151,122,786		

OHIO AUDITOR OF STATE KEITH FABER



OHIO LOTTERY COMMISSION

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 9/30/2021

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This report is a matter of public record and is available online at
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