



OHIO AUDITOR OF STATE
KEITH FABER



**OHIO LOTTERY COMMISSION
CUYAHOGA COUNTY**

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OHIO AUDITOR OF STATE KEITH FABER



88 East Broad 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, 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, 2021 through March 31, 2022.

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, 2022. 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, 2021 through March 31, 2022 (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, 2021 to March 31, 2022 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 Powerball Prize Settlement Reports. We found no exceptions.
 - iv. For the Prize Tier Two prizes won, 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 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, 2022 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, 2022. 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 8, 2022

Exhibit I – Draw Activity
Exhibit II – Fixed Prize Analysis

VIRGINIA LOTTERY

POWER BALL
Ohio Draw Activity

From 4/3/2021 To 3/30/2022

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	4/3/2021	681,912	65,754	77,343	0	0.00
	4/7/2021	592,154	98,287	58,358	0	0.00
	4/10/2021	678,792	62,747	74,591	0	0.00
	4/14/2021	617,408	54,373	70,179	0	0.00
	4/17/2021	702,656	111,176	82,248	0	0.00
	4/21/2021	626,604	54,905	81,596	0	0.00
	4/24/2021	760,746	63,485	79,887	0	0.00
	4/28/2021	695,776	59,733	185,403	0	0.00
	5/1/2021	807,370	73,267	84,369	0	0.00
	5/5/2021	756,100	63,163	188,859	0	0.00
	5/8/2021	859,750	183,368	223,972	0	0.00
	5/12/2021	796,828	120,692	91,500	0	0.00
	5/15/2021	906,600	78,471	114,012	0	0.00
	5/19/2021	902,574	82,645	203,281	0	0.00
	5/22/2021	1,028,746	97,948	219,432	0	0.00
	5/26/2021	950,620	80,198	105,570	0	0.00
	5/29/2021	1,062,660	92,633	118,864	0	0.00
	6/2/2021	981,606	139,220	332,443	0	0.00
PB	6/5/2021	1,095,340	144,652	128,800	0	0.00

VIRGINIA LOTTERY

POWER BALL
Ohio Draw Activity

From 4/3/2021 To 3/30/2022

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	6/9/2021	573,564	104,110	75,379	0	0.00
	6/12/2021	620,546	56,537	62,906	0	0.00
	6/16/2021	586,646	49,029	65,528	0	0.00
	6/19/2021	663,696	107,045	76,786	0	0.00
	6/23/2021	612,602	50,652	71,341	0	0.00
	6/26/2021	683,298	59,563	81,023	0	0.00
	6/30/2021	627,954	54,845	79,394	0	0.00
	7/3/2021	765,700	115,625	80,040	0	0.00
	7/7/2021	681,512	62,224	98,497	0	0.00
	7/10/2021	778,174	172,819	93,676	0	0.00
	7/14/2021	730,834	65,487	70,559	0	0.00
	7/17/2021	815,162	125,117	96,588	0	0.00
	7/21/2021	742,518	1,069,123	187,480	0	0.00
	7/24/2021	832,362	79,798	531,843	0	0.00
	7/28/2021	789,478	72,436	78,575	0	0.00
	7/31/2021	902,514	80,884	98,895	0	0.00
	8/4/2021	854,102	77,745	196,792	0	0.00
	8/7/2021	941,072	130,068	111,199	0	0.00
	8/11/2021	894,924	1,077,231	338,549	0	0.00

VIRGINIA LOTTERY

POWER BALL
Ohio Draw Activity

From 4/3/2021 To 3/30/2022

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	8/14/2021	1,002,260	138,081	222,596	0	0.00
	8/18/2021	938,614	80,265	207,323	0	0.00
	8/21/2021	1,046,970	1,093,248	230,448	0	0.00
	8/23/2021	448,780	40,751	49,518	0	0.00
	8/25/2021	754,498	115,544	86,399	0	0.00
	8/28/2021	1,133,802	197,371	440,371	0	0.00
	8/30/2021	537,972	49,588	162,510	0	0.00
	9/1/2021	887,418	78,539	89,396	0	0.00
	9/4/2021	1,283,034	1,109,526	271,852	0	0.00
	9/6/2021	523,042	46,557	51,691	0	0.00
	9/8/2021	938,352	81,706	109,409	0	0.00
	9/11/2021	1,429,016	125,747	142,505	0	0.00
	9/13/2021	730,044	63,254	79,359	0	0.00
	9/15/2021	1,130,118	148,497	244,270	0	0.00
	9/18/2021	1,689,972	159,120	299,306	0	0.00
	9/20/2021	883,360	127,635	98,541	0	0.00
	9/22/2021	1,439,360	181,483	277,451	0	0.00
	9/25/2021	2,366,092	207,293	468,470	0	0.00
	9/27/2021	1,475,530	136,394	261,451	0	0.00

VIRGINIA LOTTERY

POWER BALL
Ohio Draw Activity

From 4/3/2021 To 3/30/2022

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	9/29/2021	2,392,696	1,484,659	638,324	0	0.00
	10/2/2021	4,611,530	550,758	611,790	0	0.00
CA	10/4/2021	4,075,246	409,852	819,991	0	0.00
	10/6/2021	641,756	54,112	76,064	0	0.00
	10/9/2021	681,078	113,822	81,069	0	0.00
	10/11/2021	349,344	30,469	29,837	0	0.00
	10/13/2021	464,658	39,747	50,095	0	0.00
	10/16/2021	659,544	110,965	87,152	0	0.00
	10/18/2021	350,448	30,986	36,691	0	0.00
	10/20/2021	474,228	45,919	55,832	0	0.00
	10/23/2021	674,748	155,787	97,792	0	0.00
	10/25/2021	381,664	34,548	33,365	0	0.00
	10/27/2021	541,352	98,246	68,928	0	0.00
	10/30/2021	786,476	70,388	95,307	0	0.00
	11/1/2021	426,052	39,687	59,191	0	0.00
	11/3/2021	585,020	49,683	59,809	0	0.00
	11/6/2021	810,954	74,491	203,238	0	0.00
	11/8/2021	448,482	40,350	61,056	0	0.00
	11/10/2021	604,132	54,355	72,854	0	0.00

VIRGINIA LOTTERY

POWER BALL
Ohio Draw Activity

From 4/3/2021 To 3/30/2022

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	11/13/2021	849,594	79,810	95,168	0	0.00
	11/15/2021	454,196	38,406	53,589	0	0.00
	11/17/2021	643,972	55,013	59,411	0	0.00
	11/20/2021	913,040	79,402	202,976	0	0.00
	11/22/2021	520,388	42,694	161,122	0	0.00
	11/24/2021	758,730	67,492	82,010	0	0.00
	11/27/2021	846,662	77,487	188,103	0	0.00
	11/29/2021	546,226	48,111	57,971	0	0.00
	12/1/2021	738,374	64,355	74,124	0	0.00
	12/4/2021	1,027,516	87,704	338,211	0	0.00
	12/6/2021	579,742	50,033	61,357	0	0.00
	12/8/2021	774,126	69,486	84,038	0	0.00
	12/11/2021	1,206,712	111,183	240,079	0	0.00
	12/13/2021	714,728	113,660	196,358	0	0.00
	12/15/2021	961,200	135,105	206,945	0	0.00
	12/18/2021	1,330,700	164,098	146,623	0	0.00
	12/20/2021	779,658	68,434	401,433	0	0.00
	12/22/2021	1,065,244	143,964	136,340	0	0.00
	12/25/2021	1,885,236	263,228	220,950	0	0.00

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POWER BALL
Ohio Draw Activity

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From 4/3/2021 To 3/30/2022

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	12/27/2021	1,601,218	240,250	317,505	0	0.00
	12/29/2021	2,482,006	329,951	478,725	0	0.00
	1/1/2022	4,118,838	492,410	614,015	0	0.00
	1/3/2022	3,392,544	400,235	373,464	0	0.00
CA/PB	1/5/2022	5,118,482	614,070	988,936	0	0.00
	1/8/2022	797,538	77,780	92,105	0	0.00
	1/10/2022	386,610	38,297	71,616	0	0.00
	1/12/2022	488,226	45,303	55,526	0	0.00
	1/15/2022	697,014	68,889	88,647	0	0.00
	1/17/2022	311,396	26,141	31,383	0	0.00
	1/19/2022	478,398	43,160	43,962	0	0.00
	1/22/2022	672,764	60,581	181,152	0	0.00
	1/24/2022	348,370	28,725	38,245	0	0.00
	1/26/2022	491,898	40,810	55,423	0	0.00
	1/29/2022	756,426	71,339	98,221	0	0.00
	1/31/2022	448,078	88,733	43,160	0	0.00
	2/2/2022	661,790	56,306	73,906	0	0.00
	2/5/2022	658,878	58,822	84,121	0	0.00
	2/7/2022	484,738	43,470	49,299	0	0.00

VIRGINIA LOTTERY

POWER BALL
Ohio Draw Activity

From 4/3/2021 To 3/30/2022

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	2/9/2022	625,976	53,180	67,983	0	0.00
	2/12/2022	893,324	88,899	214,800	0	0.00
PB	2/14/2022	494,360	43,541	150,573	0	0.00
	2/16/2022	444,074	36,089	47,285	0	0.00
	2/19/2022	576,160	57,227	73,252	0	0.00
	2/21/2022	337,162	31,606	36,906	0	0.00
	2/23/2022	441,804	39,668	54,179	0	0.00
	2/26/2022	604,780	51,741	179,058	0	0.00
	2/28/2022	353,806	30,759	140,536	0	0.00
	3/2/2022	453,932	40,361	56,447	0	0.00
	3/5/2022	640,608	64,308	72,297	0	0.00
	3/7/2022	369,646	30,971	46,275	0	0.00
	3/9/2022	496,392	44,878	186,365	0	0.00
	3/12/2022	731,972	67,329	82,528	0	0.00
	3/14/2022	430,302	37,728	58,530	0	0.00
	3/16/2022	556,764	100,082	70,427	0	0.00
	3/19/2022	795,106	71,044	108,980	0	0.00
	3/21/2022	467,466	39,082	48,778	0	0.00
	3/23/2022	588,428	52,582	77,839	0	0.00

VIRGINIA LOTTERY

POWER BALL
Ohio Draw Activity

From 4/3/2021 To 3/30/2022

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	3/26/2022	831,710	73,068	105,123	0	0.00
	3/28/2022	495,302	44,533	46,306	0	0.00
	3/30/2022	656,568	117,534	130,399	0	0.00
* Totals *		123,475,440	18,807,625	20,888,093		

VIRGINIA LOTTERY

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POWER BALL Fixed Prize Analysis

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From 04/03/2021 To 03/30/2022

	Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In(Out)	Receivable (Payable)
Georgia	789,795	24,478,861	23,332,535	1,785,637	150,484
Illinois	2,707,734	21,876,938	23,329,283	738,135	517,254
Massachusetts	(1,570,159)	18,287,825	19,487,976	(2,244,725)	(525,585)
Maryland	(983,500)	21,714,797	17,621,567	2,557,910	551,820
Michigan	(1,070,109)	24,583,506	24,699,945	(1,458,254)	271,706
New Jersey	462,744	36,608,254	34,084,609	2,034,894	951,495
Ohio	(1,738,104)	18,807,625	20,888,093	(2,735,831)	(1,082,741)
Texas				0	
Virginia	(441,489)	17,155,430	18,567,502	(1,282,437)	(571,124)
Washington State	1,843,088	9,401,756	10,903,482	604,671	(263,309)
Totals		192,914,992	192,914,992		

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 9/22/2022

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