



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 Power Play, 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 Power Play: The Commission sales and prize expense for the period April 1, 2022 through March 31, 2023.

The Commission and Member Lotteries, who operate Power Play, 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 Power Play 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 Power Play 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 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) 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.
- e) 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 Power Play 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 PLAY  
Ohio Draw Activity

4/12/2023 10:39:33 AM

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	138,454	24,478	39,168	0	0.00
	4/4/2022	84,767	14,627	22,195	0	0.00
	4/6/2022	103,278	38,406	81,125	0	0.00
	4/9/2022	139,462	24,825	32,373	0	0.00
	4/11/2022	84,542	15,644	30,613	0	0.00
	4/13/2022	112,380	18,550	18,190	0	0.00
	4/16/2022	159,324	108,984	106,770	0	0.00
	4/18/2022	102,127	19,087	25,348	0	0.00
	4/20/2022	139,499	24,443	185,345	0	0.00
	4/23/2022	213,076	79,062	76,912	0	0.00
	4/25/2022	165,938	80,519	45,723	0	0.00
	4/27/2022	259,978	46,067	47,620	0	0.00
	4/30/2022	103,106	33,478	131,984	0	0.00
	5/2/2022	58,515	45,548	44,300	0	0.00
	5/4/2022	71,360	11,545	19,451	0	0.00
	5/7/2022	96,848	69,624	43,865	0	0.00
	5/9/2022	57,935	10,627	10,915	0	0.00
	5/11/2022	69,714	12,483	12,397	0	0.00
	5/14/2022	97,087	35,466	50,912	0	0.00

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POWER PLAY  
Ohio Draw Activity

4/12/2023 10:39:33 AM

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

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	5/16/2022	60,137	13,164	19,678	0	0.00
	5/18/2022	75,990	1,027,080	173,478	0	0.00
	5/21/2022	104,854	20,111	27,824	0	0.00
	5/23/2022	64,506	10,820	10,577	0	0.00
	5/25/2022	78,401	28,638	43,339	0	0.00
	5/28/2022	110,499	19,687	18,785	0	0.00
	5/30/2022	57,344	9,168	9,567	0	0.00
	6/1/2022	81,910	13,133	21,079	0	0.00
	6/4/2022	115,921	38,012	36,818	0	0.00
	6/6/2022	71,668	12,889	20,325	0	0.00
	6/8/2022	83,093	49,458	50,497	0	0.00
	6/11/2022	129,507	23,972	24,273	0	0.00
	6/13/2022	78,557	13,017	12,939	0	0.00
	6/15/2022	92,165	18,439	19,056	0	0.00
	6/18/2022	130,893	21,385	21,390	0	0.00
	6/20/2022	82,450	16,423	16,367	0	0.00
	6/22/2022	110,387	41,880	55,821	0	0.00
	6/25/2022	153,661	59,142	127,080	0	0.00
	6/27/2022	100,176	232,888	221,088	0	0.00



# VIRGINIA LOTTERY

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POWER PLAY  
Ohio Draw Activity

4/12/2023 10:39:33 AM

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

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	6/29/2022	122,220	42,022	56,758	0	0.00
	7/2/2022	101,406	33,638	33,040	0	0.00
	7/4/2022	49,794	9,913	9,977	0	0.00
	7/6/2022	68,472	14,529	21,259	0	0.00
	7/9/2022	98,766	34,276	51,394	0	0.00
	7/11/2022	60,581	10,932	11,054	0	0.00
	7/13/2022	75,741	12,684	12,682	0	0.00
	7/16/2022	110,354	18,863	19,762	0	0.00
	7/18/2022	68,692	25,164	56,504	0	0.00
	7/20/2022	101,872	34,296	51,089	0	0.00
	7/23/2022	146,069	150,372	68,470	0	0.00
	7/25/2022	95,048	17,663	25,694	0	0.00
	7/27/2022	138,979	23,270	22,918	0	0.00
	7/30/2022	206,140	73,428	74,194	0	0.00
	8/1/2022	95,871	31,102	30,645	0	0.00
	8/3/2022	114,091	22,351	36,980	0	0.00
	8/6/2022	100,257	18,533	18,379	0	0.00
	8/8/2022	57,826	10,061	10,278	0	0.00
	8/10/2022	70,229	12,188	11,826	0	0.00

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POWER PLAY  
Ohio Draw Activity

4/12/2023 10:39:33 AM

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

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	8/13/2022	95,221	137,619	142,186	0	0.00
	8/15/2022	59,679	10,665	11,072	0	0.00
	8/17/2022	71,781	12,808	12,364	0	0.00
	8/20/2022	97,178	21,994	29,694	0	0.00
	8/22/2022	61,424	11,128	11,483	0	0.00
	8/24/2022	75,922	38,526	38,821	0	0.00
	8/27/2022	102,475	36,864	50,892	0	0.00
	8/29/2022	62,987	23,564	22,001	0	0.00
	8/31/2022	77,485	14,375	30,363	0	0.00
	9/3/2022	107,803	19,838	27,448	0	0.00
	9/5/2022	58,888	9,379	16,699	0	0.00
	9/7/2022	79,585	26,840	26,474	0	0.00
	9/10/2022	107,312	1,019,746	177,539	0	0.00
	9/12/2022	69,024	23,732	22,707	0	0.00
	9/14/2022	84,825	30,208	30,774	0	0.00
	9/17/2022	116,613	38,330	37,370	0	0.00
	9/19/2022	71,840	14,213	14,493	0	0.00
	9/21/2022	89,367	18,455	18,534	0	0.00
	9/24/2022	120,700	23,333	39,362	0	0.00

# VIRGINIA LOTTERY

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POWER PLAY  
Ohio Draw Activity

4/12/2023 10:39:33 AM

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

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	9/26/2022	75,272	23,834	24,157	0	0.00
	9/28/2022	93,729	37,560	52,597	0	0.00
	10/1/2022	137,379	22,478	38,918	0	0.00
	10/3/2022	86,542	45,432	45,349	0	0.00
	10/5/2022	103,183	18,719	25,898	0	0.00
	10/8/2022	147,707	26,490	27,133	0	0.00
	10/10/2022	96,938	71,642	83,731	0	0.00
	10/12/2022	123,995	86,148	86,819	0	0.00
	10/15/2022	193,075	337,312	202,119	0	0.00
	10/17/2022	122,698	41,618	71,219	0	0.00
	10/19/2022	184,519	170,190	268,645	0	0.00
	10/22/2022	263,215	47,552	54,304	0	0.00
	10/24/2022	278,519	142,890	295,845	0	0.00
	10/26/2022	437,078	125,471	102,275	0	0.00
	10/29/2022	764,985	371,222	306,575	0	0.00
	10/31/2022	1,092,042	421,502	495,408	0	0.00
	11/2/2022	1,556,476	378,490	666,301	0	0.00
	11/5/2022	2,274,809	982,956	1,023,439	0	0.00
	11/7/2022	2,326,964	469,142	490,200	0	0.00

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POWER PLAY  
Ohio Draw Activity

4/12/2023 10:39:33 AM

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	215,658	43,925	61,899	0	0.00
	11/12/2022	141,514	72,540	73,535	0	0.00
	11/14/2022	85,035	14,436	179,592	0	0.00
	11/16/2022	93,528	18,288	18,218	0	0.00
	11/19/2022	119,453	46,302	44,623	0	0.00
	11/21/2022	68,463	11,274	26,927	0	0.00
	11/23/2022	86,390	14,550	14,403	0	0.00
	11/26/2022	94,594	151,920	227,097	0	0.00
	11/28/2022	67,396	9,887	18,025	0	0.00
	11/30/2022	78,014	15,824	23,011	0	0.00
	12/3/2022	110,420	69,009	167,047	0	0.00
	12/5/2022	69,500	11,698	18,942	0	0.00
	12/7/2022	82,669	13,693	13,852	0	0.00
	12/10/2022	111,229	69,527	27,646	0	0.00
	12/12/2022	74,192	40,788	40,292	0	0.00
	12/14/2022	84,768	131,193	264,690	0	0.00
	12/17/2022	117,992	21,115	29,331	0	0.00
	12/19/2022	75,974	54,980	55,299	0	0.00
	12/21/2022	86,686	15,204	14,827	0	0.00

# VIRGINIA LOTTERY

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POWER PLAY  
Ohio Draw Activity

4/12/2023 10:39:33 AM

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

Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
12/24/2022	112,782	40,564	42,424	0	0.00
12/26/2022	74,877	26,872	26,859	0	0.00
12/28/2022	114,108	18,739	18,540	0	0.00
12/31/2022	187,934	71,964	71,406	0	0.00
1/2/2023	104,732	19,907	27,424	0	0.00
1/4/2023	138,109	43,958	44,032	0	0.00
1/7/2023	210,717	1,074,904	241,158	0	0.00
1/9/2023	144,630	52,364	66,829	0	0.00
1/11/2023	178,067	65,516	67,369	0	0.00
1/14/2023	270,708	47,186	46,800	0	0.00
1/16/2023	135,515	49,826	49,838	0	0.00
1/18/2023	164,037	56,264	54,863	0	0.00
1/21/2023	224,825	114,699	143,560	0	0.00
1/23/2023	153,248	152,748	68,765	0	0.00
1/25/2023	191,974	34,643	50,718	0	0.00
1/28/2023	274,234	445,230	249,099	0	0.00
1/30/2023	198,355	36,211	53,115	0	0.00
2/1/2023	267,168	47,314	56,481	0	0.00
2/4/2023	411,342	79,290	114,676	0	0.00

# VIRGINIA LOTTERY

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POWER PLAY  
Ohio Draw Activity

4/12/2023 10:39:33 AM

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

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	2/6/2023	358,751	173,007	139,622	0	0.00
	2/8/2023	96,869	17,519	17,418	0	0.00
	2/11/2023	119,758	218,334	96,655	0	0.00
	2/13/2023	74,079	12,518	12,360	0	0.00
	2/15/2023	84,832	45,843	45,226	0	0.00
	2/18/2023	119,005	60,435	87,051	0	0.00
	2/20/2023	76,432	28,034	56,258	0	0.00
	2/22/2023	88,697	18,077	19,125	0	0.00
	2/25/2023	126,497	142,686	74,505	0	0.00
	2/27/2023	79,771	14,238	13,890	0	0.00
	3/1/2023	96,520	68,181	34,040	0	0.00
	3/4/2023	128,599	41,418	89,781	0	0.00
	3/6/2023	66,849	24,054	24,151	0	0.00
	3/8/2023	76,598	26,940	27,568	0	0.00
	3/11/2023	105,950	18,255	26,613	0	0.00
	3/13/2023	65,951	1,012,760	162,945	0	0.00
	3/15/2023	77,361	14,222	14,234	0	0.00
	3/18/2023	107,615	21,046	20,933	0	0.00
	3/20/2023	68,263	12,588	11,640	0	0.00

# VIRGINIA LOTTERY

POWER PLAY  
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	79,623	15,023	15,010	0	0.00
	3/25/2023	110,020	18,292	26,770	0	0.00
	3/27/2023	71,968	26,444	24,875	0	0.00
	3/29/2023	82,395	35,528	35,821	0	0.00
* Totals *		25,674,391	13,700,113	11,589,001		

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# VIRGINIA LOTTERY

Page:1

## POWER PLAY Fixed Prize Analysis

4/12/2023 10:39:34 AM

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	(38,461)	5,830,524	6,942,175	(298,446)	(851,666)
Illinois	(28,777)	9,813,409	10,036,746	(345,048)	92,934
Massachusetts	(60,484)	4,157,171	4,492,157	(579)	(394,891)
Maryland	69,675	4,506,872	5,225,058	(226,963)	(421,548)
Michigan	247,689	6,670,603	7,694,485	(143,252)	(632,941)
New Jersey	(29,106)	11,717,419	9,381,873	1,515,684	790,756
Ohio	(137,403)	13,700,113	11,589,001	275,443	1,698,266
Texas				0	
Virginia	26,749	8,427,810	9,684,981	(417,634)	(812,788)
Washington State	(49,882)	3,904,749	3,682,194	(359,205)	531,878
<b>Totals</b>		<b>68,728,670</b>	<b>68,728,670</b>		

# OHIO AUDITOR OF STATE KEITH FABER



**OHIO LOTTERY COMMISSION  
POWER PLAY**

**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)