



OHIO AUDITOR OF STATE  
**KEITH FABER**





**OHIO LOTTERY COMMISSION  
CUYAHOGA COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Independent Accountant's Report on Applying Agreed-Upon Procedures.....	1
Exhibit I – Power Play - Ohio Draw Activity For the Period April 1, 2023 to March 31, 2024 .....	3
Exhibit II – Power Play - Fixed Prize Analysis For the Period April 1, 2023 to March 31, 2024 .....	13

**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 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, 2023 through March 31, 2024.

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, 2024. 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, 2023 through March 31, 2024 (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, 2023 to March 31, 2024 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.

---

Efficient • Effective • Transparent

- 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.
- c) We selected the "Expired Prize Settlement Sheet Report" for March 2024 and September 2023 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). We found no exceptions.
- d) 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.
- e) 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.
- f) We agreed the balance listed as the Commission's receivable as of March 31, 2024 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, 2024. 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

October 1, 2024

Exhibit I – Draw Activity  
Exhibit II – Fixed Prize Analysis

# VIRGINIA LOTTERY

Page:1

POWER PLAY  
Ohio Draw Activity

5/14/2024 12:10:36 PM

From 4/1/2023 To 3/31/2024

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	4/1/2023	117,972	65,130	66,478	0	0.00
	4/3/2023	78,627	12,373	27,850	0	0.00
	4/5/2023	83,228	17,265	25,165	0	0.00
	4/8/2023	120,908	44,510	76,023	0	0.00
	4/10/2023	73,978	13,198	12,960	0	0.00
	4/12/2023	91,155	16,881	16,760	0	0.00
	4/15/2023	126,115	44,664	75,563	0	0.00
	4/17/2023	85,781	29,950	29,196	0	0.00
	4/19/2023	101,529	41,892	55,966	0	0.00
	4/22/2023	95,894	16,382	16,032	0	0.00
	4/24/2023	61,833	11,945	11,556	0	0.00
	4/26/2023	72,276	12,572	12,651	0	0.00
	4/29/2023	105,051	19,389	34,928	0	0.00
	5/1/2023	68,077	21,566	21,390	0	0.00
	5/3/2023	79,197	27,256	27,499	0	0.00
	5/6/2023	107,254	18,032	18,742	0	0.00
	5/8/2023	69,452	12,698	19,943	0	0.00
	5/10/2023	81,390	134,685	137,701	0	0.00
	5/13/2023	114,919	23,429	47,950	0	0.00

EXHIBIT I

VIRGINIA LOTTERY

Page:2

POWER PLAY  
Ohio Draw Activity

5/14/2024 12:10:36 PM

From 4/1/2023 To 3/31/2024

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	5/15/2023	72,836	12,398	19,542	0	0.00
	5/17/2023	85,149	16,121	14,676	0	0.00
	5/20/2023	117,298	20,609	20,925	0	0.00
	5/22/2023	74,427	36,657	36,940	0	0.00
	5/24/2023	86,594	28,680	43,405	0	0.00
	5/27/2023	120,694	22,384	29,701	0	0.00
	5/29/2023	69,349	11,687	11,925	0	0.00
	5/31/2023	92,966	32,950	47,785	0	0.00
	6/3/2023	132,517	23,891	39,146	0	0.00
	6/5/2023	83,932	13,902	35,657	0	0.00
	6/7/2023	95,160	64,524	94,258	0	0.00
	6/10/2023	137,001	249,778	98,302	0	0.00
	6/12/2023	92,710	20,557	20,498	0	0.00
	6/14/2023	108,002	19,439	28,405	0	0.00
	6/17/2023	150,903	24,571	24,762	0	0.00
	6/19/2023	100,312	31,684	63,714	0	0.00
	6/21/2023	125,715	22,953	22,392	0	0.00
	6/24/2023	180,908	61,202	97,197	0	0.00
	6/26/2023	121,296	366,336	163,087	0	0.00



VIRGINIA LOTTERY

POWER PLAY  
Ohio Draw Activity

From 4/1/2023 To 3/31/2024

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	6/28/2023	143,639	104,888	106,506	0	0.00
	7/1/2023	211,900	37,998	47,430	0	0.00
	7/3/2023	176,444	63,468	65,593	0	0.00
	7/5/2023	207,062	35,887	45,068	0	0.00
	7/8/2023	409,754	76,917	96,225	0	0.00
	7/10/2023	356,608	119,702	102,071	0	0.00
	7/12/2023	442,760	150,492	146,470	0	0.00
	7/15/2023	690,008	124,765	145,258	0	0.00
	7/17/2023	671,874	364,434	666,318	0	0.00
	7/19/2023	1,077,071	352,565	298,618	0	0.00
	7/22/2023	165,828	33,458	33,901	0	0.00
	7/24/2023	93,061	66,744	45,796	0	0.00
	7/26/2023	113,665	20,402	19,937	0	0.00
	7/29/2023	162,052	56,052	75,054	0	0.00
	7/31/2023	112,367	23,034	22,123	0	0.00
	8/2/2023	147,784	26,578	36,890	0	0.00
	8/5/2023	206,738	34,899	45,640	0	0.00
	8/7/2023	136,185	23,250	23,617	0	0.00
	8/9/2023	153,367	28,959	37,639	0	0.00

VIRGINIA LOTTERY

Page:4

POWER PLAY  
Ohio Draw Activity

5/14/2024 12:10:36 PM

From 4/1/2023 To 3/31/2024

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	8/12/2023	165,625	27,354	27,425	0	0.00
	8/14/2023	113,151	21,170	29,719	0	0.00
	8/16/2023	130,965	22,905	50,124	0	0.00
	8/19/2023	172,114	34,212	33,428	0	0.00
	8/21/2023	117,581	21,217	30,637	0	0.00
	8/23/2023	134,164	21,785	21,977	0	0.00
	8/26/2023	177,532	65,090	84,209	0	0.00
	8/28/2023	122,419	19,758	208,277	0	0.00
	8/30/2023	140,836	25,385	26,173	0	0.00
	9/2/2023	202,295	256,005	133,223	0	0.00
	9/4/2023	118,860	47,188	46,252	0	0.00
	9/6/2023	156,197	52,934	87,996	0	0.00
	9/9/2023	217,125	36,386	73,263	0	0.00
	9/11/2023	159,294	29,587	29,698	0	0.00
	9/13/2023	185,929	71,204	69,020	0	0.00
	9/16/2023	252,688	100,274	87,934	0	0.00
	9/18/2023	190,378	69,282	88,807	0	0.00
	9/20/2023	234,143	79,702	290,668	0	0.00
	9/23/2023	343,164	59,398	269,608	0	0.00

VIRGINIA LOTTERY

POWER PLAY  
Ohio Draw Activity

From 4/1/2023 To 3/31/2024

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	9/25/2023	296,716	54,216	75,012	0	0.00
	9/27/2023	393,673	150,912	155,723	0	0.00
	9/30/2023	589,006	151,634	113,122	0	0.00
	10/2/2023	606,906	113,319	124,022	0	0.00
	10/4/2023	786,766	232,709	172,678	0	0.00
	10/7/2023	1,024,889	560,960	503,887	0	0.00
	10/9/2023	897,728	415,266	375,794	0	0.00
	10/11/2023	1,237,160	326,389	259,477	0	0.00
	10/14/2023	161,676	29,201	38,222	0	0.00
	10/16/2023	87,522	32,758	31,985	0	0.00
	10/18/2023	99,525	17,963	26,443	0	0.00
	10/21/2023	130,594	25,317	25,489	0	0.00
	10/23/2023	86,321	56,368	58,830	0	0.00
	10/25/2023	102,638	17,396	17,027	0	0.00
	10/28/2023	134,420	22,999	22,216	0	0.00
	10/30/2023	88,845	133,218	51,052	0	0.00
	11/1/2023	101,425	37,672	36,252	0	0.00
	11/4/2023	140,560	25,292	24,855	0	0.00
	11/6/2023	93,725	15,484	15,251	0	0.00

# VIRGINIA LOTTERY

Page:6

POWER PLAY  
Ohio Draw Activity

5/14/2024 12:10:36 PM

From 4/1/2023 To 3/31/2024

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	11/8/2023	106,512	17,680	17,256	0	0.00
	11/11/2023	144,396	91,509	118,993	0	0.00
	11/13/2023	96,825	15,880	16,290	0	0.00
	11/15/2023	109,771	36,948	36,540	0	0.00
	11/18/2023	149,096	23,307	32,701	0	0.00
	11/20/2023	101,682	20,375	20,256	0	0.00
	11/22/2023	128,442	22,035	22,162	0	0.00
	11/25/2023	143,671	26,330	26,182	0	0.00
	11/27/2023	108,028	19,388	27,739	0	0.00
	11/29/2023	117,327	20,890	30,012	0	0.00
	12/2/2023	176,752	31,121	41,137	0	0.00
	12/4/2023	123,156	45,660	46,762	0	0.00
	12/6/2023	137,973	46,054	47,283	0	0.00
	12/9/2023	192,557	32,367	31,647	0	0.00
	12/11/2023	133,307	43,594	43,500	0	0.00
	12/13/2023	167,837	29,961	39,106	0	0.00
	12/16/2023	233,172	186,030	181,946	0	0.00
	12/18/2023	166,566	55,494	56,734	0	0.00
	12/20/2023	218,411	35,197	230,325	0	0.00

VIRGINIA LOTTERY

POWER PLAY  
Ohio Draw Activity

From 4/1/2023 To 3/31/2024

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	12/23/2023	354,734	127,896	127,007	0	0.00
	12/25/2023	230,213	193,793	275,817	0	0.00
	12/27/2023	371,903	138,418	180,624	0	0.00
	12/30/2023	566,412	345,441	563,251	0	0.00
	1/1/2024	475,619	162,070	200,899	0	0.00
	1/3/2024	110,524	180,081	264,271	0	0.00
	1/6/2024	132,101	26,815	35,408	0	0.00
	1/8/2024	85,500	29,656	47,362	0	0.00
	1/10/2024	92,429	17,558	36,039	0	0.00
	1/13/2024	127,458	23,004	32,027	0	0.00
	1/15/2024	79,882	29,532	46,822	0	0.00
	1/17/2024	93,963	48,528	46,255	0	0.00
	1/20/2024	126,576	46,396	82,036	0	0.00
	1/22/2024	88,138	14,478	15,444	0	0.00
	1/24/2024	96,401	53,664	53,147	0	0.00
	1/27/2024	135,500	22,752	32,434	0	0.00
	1/29/2024	88,742	16,072	16,252	0	0.00
	1/31/2024	103,475	18,069	18,153	0	0.00
	2/3/2024	147,784	53,706	52,987	0	0.00

VIRGINIA LOTTERY

POWER PLAY  
Ohio Draw Activity

From 4/1/2023 To 3/31/2024

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	2/5/2024	97,188	73,268	108,874	0	0.00
	2/7/2024	109,814	39,200	58,130	0	0.00
	2/10/2024	152,808	26,842	37,145	0	0.00
	2/12/2024	96,911	17,039	16,369	0	0.00
	2/14/2024	113,617	20,389	19,851	0	0.00
	2/17/2024	151,064	51,794	52,692	0	0.00
	2/19/2024	107,206	35,796	37,534	0	0.00
	2/21/2024	122,939	21,634	30,438	0	0.00
	2/24/2024	173,877	62,236	64,172	0	0.00
	2/26/2024	122,778	38,828	38,433	0	0.00
	2/28/2024	145,896	24,810	222,451	0	0.00
	3/2/2024	212,741	39,547	49,273	0	0.00
	3/4/2024	140,293	23,716	22,640	0	0.00
	3/6/2024	157,290	29,857	38,441	0	0.00
	3/9/2024	241,020	1,357,360	430,758	0	0.00
	3/11/2024	168,365	136,508	215,645	0	0.00
	3/13/2024	205,794	36,505	231,921	0	0.00
	3/16/2024	299,167	56,812	66,186	0	0.00
	3/18/2024	220,758	73,176	74,434	0	0.00

# VIRGINIA LOTTERY

POWER PLAY  
Ohio Draw Activity

From 4/1/2023 To 3/31/2024

Page:9

5/14/2024 12:10:36 PM

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	3/20/2024	289,881	53,338	72,992	0	0.00
	3/23/2024	447,317	83,181	103,995	0	0.00
	3/25/2024	374,703	67,325	68,799	0	0.00
	3/27/2024	411,494	125,070	94,196	0	0.00
	3/30/2024	544,424	291,850	231,804	0	0.00
* Totals *		31,225,307	12,022,371	13,102,578		

**This page intentionally left blank.**



# VIRGINIA LOTTERY

Page:1

## POWER PLAY Fixed Prize Analysis

5/14/2024 12:10:37 PM

From 04/01/2023 To 03/31/2024

	Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In(Out)	Receivable (Payable)
Georgia	(851,666)	10,126,314	7,586,081	(868,082)	2,556,649
Illinois	92,934	9,270,567	10,528,785	(155,448)	(1,009,836)
Massachusetts	(394,891)	4,222,806	5,135,334	(554,241)	(753,178)
Maryland	(421,548)	1,032,200	998,710	(388,058)	0
Michigan	(632,941)	8,326,962	7,678,653	(518,235)	533,603
New Jersey	790,756	10,863,259	10,069,525	1,038,830	545,660
Ohio	1,698,266	12,022,371	13,102,578	1,693,380	(1,075,321)
Texas				0	
Virginia	(812,788)	10,196,167	10,058,427	(749,435)	74,387
Washington State	531,878	3,246,601	4,149,154	501,289	(871,964)
<b>Totals</b>		<b>69,307,247</b>	<b>69,307,247</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 10/15/2024**

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)