



**OHIO LOTTERY COMMISSION
CUYAHOGA COUNTY**

POWER PLAY AGREED-UPON PROCEDURES REPORT

FOR THE PERIOD JANUARY 31, 2010 THROUGH MARCH 31, 2011



Dave Yost • Auditor of State

**OHIO LOTTERY COMMISSION
CUYAHOGA COUNTY
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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 (OLC) and the other member lotteries in the states of California, Georgia, Illinois, Maryland, Massachusetts, Michigan, New Jersey, New York, Virginia, Texas, and Washington (referred to as the "Member Lotteries") who operate Power Play, solely to assist the OLC and Member Lotteries with respect to the evaluation of the following financial information associated with Power Play: The OLC sales and prize expense for the period January 31, 2010 through March 31, 2011. We followed the American Institute of Certified Public Accountants' attestation standards for agreed-upon procedures engagements and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. The sufficiency of the procedures is solely the responsibility of the 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. Our procedures were as follows:

- a) We obtained from the OLC the "Draw Activity" and "Fixed Prize Analysis" for the period January 31, 2010 through March 31, 2011 (attached as Exhibit I and Exhibit II, respectively). We proved their mathematical accuracy with no exceptions noted.
- b) We randomly selected the following seven (7) drawings from the period January 31, 2010 to March 31, 2011 for testing and performed procedures "c", "d", and "e" below:

April 17, 2010
April 24, 2010
May 15, 2010
July 17, 2010
July 21, 2010
August 14, 2010
September 11, 2010

- c) For each drawing selected in step "b" above, we compared the total amount of sales as shown on the daily sales report produced by the OLC'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 OLC'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 randomly selected two months (October 2010 and November 2010) and obtained the "Expired Prize Settlement Report" distributed by the Virginia Lottery. For the two months selected, we obtained from the OLC 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 OLC to the Virginia Lottery for settlement of the fixed prize liability as shown in the OLC'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 OLC's receivable as of March 31, 2011 for the fixed prizes as shown on the "Fixed Prize Analysis" report attached as Exhibit II to the OLC's financial accounting records and to the Power Play Prize Settlement Report as of March 31, 2011 and found them to be in agreement.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the OLC sales and prize expense for the period January 31, 2010 through March 31, 2011. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Ohio Lottery Commission and Member Lotteries, and is not intended to be and should not be used by anyone other than these specified parties.



Dave Yost
Auditor of State

September 30, 2011

Exhibit I – Draw Activity
Exhibit II – Fixed Prize Analysis

Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
2/03/2010					
2/06/2010					
2/10/2010					
2/13/2010					
2/17/2010					
2/20/2010					
2/24/2010					
2/27/2010					
3/03/2010					
3/06/2010					
3/10/2010					
3/13/2010					
3/17/2010					
3/20/2010					
3/24/2010					
3/27/2010					
3/31/2010					
4/03/2010					
4/07/2010					
4/10/2010					
4/14/2010					
4/17/2010					
4/21/2010					
4/24/2010					
4/28/2010					
5/01/2010					
5/05/2010					
5/08/2010					
5/12/2010					
5/15/2010					
5/19/2010					
5/22/2010					
5/26/2010					
5/29/2010					
6/02/2010					
6/05/2010					
6/09/2010					
6/12/2010					
6/16/2010					
6/19/2010					
6/23/2010					
6/26/2010					
6/30/2010					
7/03/2010					
7/07/2010					
7/10/2010					
7/14/2010					
7/17/2010					
7/21/2010					
7/24/2010					
7/28/2010					
7/31/2010					
	305,856	146,824	161,042		
	280,773	33,822	129,088		
	173,587	20,768	146,020		
	154,887	89,457	89,406		
	191,668	66,579	71,611		
	183,217	62,652	166,323		
	201,165	935,952	326,333		
	202,027	21,744	21,714		
	224,740	28,057	33,012		
	216,223	72,830	61,014		
	240,087	27,270	28,733		
	216,294	885,890	275,738		
	258,617	100,188	194,364		
	241,980	90,054	91,782		
	172,348	124,611	70,586		
	160,943	60,186	63,496		
	177,959	199,791	424,126		
	169,721	88,228	103,484		
	185,970	46,234	49,396		
	174,245	45,084	50,055		
	158,936	59,337	57,196		
	148,226	111,316	73,956		
	177,792	43,490	44,259		
	154,259	17,155	18,393		
	175,427	62,583	164,835		
	141,200	35,154	34,680		
	152,918	59,070	70,711		
	141,276	35,346	44,837		
	158,893	29,536	22,129		
	146,338	77,648	79,327		
	173,060	40,544	40,179		

Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
8/04/2010	135,496	47,391	44,993		
8/07/2010	148,058	73,736	187,268		
8/11/2010	132,700	16,658	19,622		
8/14/2010	149,719	17,053	17,957		
8/18/2010	137,245	33,342	32,477		
8/21/2010	158,531	33,572	31,766		
8/25/2010	121,746	829,528	132,133		
8/28/2010	133,929	52,584	68,005		
9/01/2010	129,837	31,388	38,648		
9/04/2010	148,740	18,179	18,926		
9/08/2010	130,754	60,676	65,000		
9/11/2010	153,030	83,772	157,549		
9/15/2010	146,808	71,736	77,947		
9/18/2010	172,933	63,702	157,552		
9/22/2010	122,182	57,492	62,063		
9/25/2010	136,206	16,842	20,233		
9/29/2010	121,945	73,920	49,157		
10/02/2010	149,126	88,812	61,476		
10/06/2010	134,691	66,084	68,796		
10/09/2010	133,748	30,006	29,721		
10/13/2010	117,651	43,344	44,538		
10/16/2010	134,397	17,925	121,244		
10/20/2010	120,431	28,744	127,793		
10/23/2010	137,077	80,682	58,021		
10/27/2010	126,179	56,700	67,336		
10/30/2010	149,207	878,880	169,211		
11/03/2010	156,566	29,034	107,756		
11/06/2010	179,728	69,429	84,138		
11/10/2010	119,128	79,329	57,921		
11/13/2010	132,357	63,824	64,044		
11/17/2010	120,205	29,218	28,977		
11/20/2010	137,417	59,404	64,207		
11/24/2010	133,705	33,854	35,845		
11/27/2010	129,294	61,584	60,383		
12/01/2010	141,044	87,712	243,006		
12/04/2010	129,985	63,688	278,667		
12/08/2010	109,980	37,239	37,940		
12/11/2010	129,815	21,520	224,748		
12/15/2010	104,681	53,328	157,083		
12/18/2010	119,825	44,154	56,738		
12/22/2010	114,312	14,247	16,391		
12/25/2010	104,314	12,339	12,370		
12/29/2010	104,360	14,554	15,057		
1/01/2011	112,679	12,979	13,256		
1/05/2011	115,635	58,464	69,391		
1/08/2011	117,387	14,911	15,010		
1/12/2011	108,414	38,547	46,319		
1/15/2011	134,126	54,386	38,147		
1/19/2011	127,061	48,096	28,881		
1/22/2011	141,295	16,868	97,021		
1/26/2011	101,058	22,784	25,731		
1/29/2011	111,330	37,776	47,357		

Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
2/02/2011	95,571	35,244	38,149		
2/05/2011	123,336	58,916	59,248		
2/09/2011	113,927	44,496	45,840		
2/12/2011	133,733	79,377	50,729		
2/16/2011	138,418	18,410	18,653		
2/19/2011	159,365	117,832	78,592		
2/23/2011	151,828	36,586	35,440		
2/26/2011	177,246	91,272	97,478		
3/02/2011	109,695	12,138	107,368		
3/05/2011	119,647	24,761	18,420		
3/09/2011	105,019	13,248	14,391		
3/12/2011	118,573	47,262	48,847		
3/16/2011	110,101	823,552	111,870		
3/19/2011	127,332	16,400	107,658		
3/23/2011	130,813	15,846	182,114		
3/26/2011	164,368	69,837	262,980		
3/30/2011	147,564	51,369	130,289		
* Totals *	14,905,235	9,225,962	8,471,707		

	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In (Out)	Receivable (Payable)
Georgia	4,056,540	4,963,788	1,158,076-	250,828
Illinois	7,356,161	8,908,305	1,230,971-	321,173-
Massachusetts	3,206,095	3,972,108	1,032,402-	266,389
Maryland	4,612,842	3,369,484	1,747,573	504,215-
Michigan	6,665,127	7,687,796	1,006,012-	16,657-
New Jersey	8,274,423	10,056,215	1,351,380-	430,412-
New York	13,753,596	8,922,164	4,272,644	558,788
Ohio	9,225,962	8,471,707	1,005,023	250,768-
POWER BALL				
Texas	13,087,747	13,109,124	192,479	213,856-
Virginia	7,447,569	7,469,531	922,107-	900,145
Washington State	1,296,392	2,052,232	516,771-	239,069-
** Totals **	78,982,454	78,982,454		



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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
DECEMBER 8, 2011**