



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 (Commission) and the other member lotteries in the states of California, Georgia, Illinois, Maryland, Massachusetts, Michigan, New Jersey, New York, Texas, Virginia and Washington (referred to as the "Member Lotteries") who operate Power Play, solely to assist the Commission and 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, 2014 through March 31, 2015. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. 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. Our procedures were as follows:

- a) We obtained from the Commission the "Draw Activity" and "Fixed Prize Analysis" for the period April 1, 2014 through March 31, 2015 (attached as Exhibit I and Exhibit II, respectively). We proved their mathematical accuracy with no exceptions noted.
- b) We randomly selected the following five (5) drawings from the period April 1, 2014 to March 31, 2015 for testing and performed procedures "c", "d", and "e" below:

April 26, 2014
August 30, 2014
December 24, 2014
February 18, 2015
March 28, 2015

- c) For each draw date selected in step "b" above, we compared 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 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 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 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.

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- 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 (May 2014 and August 2014) and obtained the "Expired Prize Settlement Report" distributed by the Virginia Lottery. For the two months selected, we obtained from the Commission 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 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 and found them to be in agreement.
- h) We compared 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 and found them to be in agreement.
- i) We compared the balance listed as the Commission's payable as of March 31, 2015 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, 2015 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 Commission sales and prize expense for the period April 1, 2014 through March 31, 2015. 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 Commission and Member Lotteries, and is not intended to be and should not be used by anyone else.

Dave Yost
Auditor of State
Columbus, Ohio

September 30, 2015

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
4/02/2014	73,516	12,484	12,849		
4/05/2014	82,055	51,388	57,830		
4/09/2014	75,915	21,976	12,972		
4/12/2014	84,537	11,284	13,207		
4/16/2014	83,693	24,410	31,357		
4/19/2014	93,005	53,504	52,769		
4/23/2014	88,520	40,728	41,626		
4/26/2014	74,169	43,872	27,294		
4/30/2014	66,486	21,124	183,117		
5/03/2014	77,920	33,690	37,559		
5/07/2014	69,187	8,703	10,661		
5/10/2014	75,410	10,340	11,731		
5/14/2014	67,994	18,996	25,131		
5/17/2014	81,420	23,772	26,154		
5/21/2014	75,963	42,592	41,886		
5/24/2014	87,815	12,693	13,884		
5/28/2014	82,086	23,598	27,487		
5/31/2014	98,122	13,162	13,962		
6/04/2014	101,300	51,448	41,352		
6/07/2014	117,286	16,743	16,812		
6/11/2014	124,873	76,356	81,185		
6/14/2014	75,132	42,076	23,588		
6/18/2014	65,780	22,116	25,722		
6/21/2014	74,374	20,984	20,054		
6/25/2014	69,987	34,263	41,125		
6/28/2014	77,572	11,606	13,392		
7/02/2014	76,275	11,481	170,837		
7/05/2014	85,199	40,113	39,583		
7/09/2014	86,867	12,488	13,919		
7/12/2014	72,823	10,994	13,434		
7/16/2014	67,192	24,212	24,817		
7/19/2014	74,595	11,283	11,989		
7/23/2014	63,876	44,616	62,082		
7/26/2014	72,693	19,769	13,371		
7/30/2014	66,261	20,528	19,780		
8/02/2014	79,302	11,884	12,131		
8/06/2014	73,054	86,200	52,088		
8/09/2014	80,454	12,777	12,236		
8/13/2014	63,968	8,969	10,860		
8/16/2014	71,571	11,564	11,286		
8/20/2014	65,743	9,919	10,680		
8/23/2014	72,493	20,042	19,796		
8/27/2014	68,761	20,480	26,432		
8/30/2014	81,333	12,198	11,996		
9/03/2014	80,004	24,584	23,717		
9/06/2014	91,297	14,220	12,668		
9/10/2014	86,913	60,064	64,673		
9/13/2014	100,034	29,168	38,709		
9/17/2014	100,020	14,352	170,738		
9/20/2014	117,025	50,022	48,881		
9/24/2014	128,387	60,387	240,097		
9/27/2014	74,585	23,158	197,564		

EXHIBIT I

Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
10/01/2014	68,488	11,707	12,545		
10/04/2014	75,587	11,495	14,373		
10/08/2014	68,479	20,072	22,738		
10/11/2014	75,937	11,376	10,939		
10/15/2014	71,582	22,471	15,826		
10/18/2014	83,772	12,595	12,219		
10/22/2014	81,680	11,087	12,633		
10/25/2014	90,213	12,891	13,755		
10/29/2014	88,664	26,070	23,793		
11/01/2014	104,231	16,835	16,739		
11/05/2014	103,706	32,264	34,981		
11/08/2014	113,746	32,478	36,510		
11/12/2014	68,291	21,050	22,036		
11/15/2014	72,644	9,791	9,838		
11/19/2014	63,797	9,078	9,251		
11/22/2014	73,258	11,692	12,487		
11/26/2014	71,958	42,928	49,736		
11/29/2014	70,328	10,306	10,353		
12/03/2014	64,245	17,352	17,292		
12/06/2014	70,716	20,085	15,485		
12/10/2014	65,450	9,706	11,672		
12/13/2014	73,872	20,764	21,702		
12/17/2014	67,234	19,004	22,809		
12/20/2014	75,207	49,168	49,847		
12/24/2014	84,247	34,305	35,620		
12/27/2014	76,987	12,727	18,472		
12/31/2014	88,530	13,422	13,283		
1/03/2015	85,188	24,866	27,939		
1/07/2015	80,933	11,596	12,083		
1/10/2015	89,375	63,080	75,550		
1/14/2015	90,739	52,440	54,139		
1/17/2015	108,567	16,565	351,745		
1/21/2015	105,402	1,048,339	367,353		
1/24/2015	127,696	19,672	189,082		
1/28/2015	124,767	70,876	78,549		
1/31/2015	157,226	22,442	29,187		
2/04/2015	186,235	55,256	34,910		
2/07/2015	296,533	174,900	361,449		
2/11/2015	774,639	258,930	257,954		
2/14/2015	83,827	11,819	11,246		
2/18/2015	74,120	10,229	10,707		
2/21/2015	74,889	10,093	13,551		
2/25/2015	77,743	25,290	192,912		
2/28/2015	90,265	14,424	14,759		
3/04/2015	85,102	11,247	176,790		
3/07/2015	98,270	72,552	57,775		
3/11/2015	94,570	23,457	15,698		
3/14/2015	108,274	16,118	15,664		
3/18/2015	74,123	11,447	11,802		
3/21/2015	80,609	42,246	49,769		
3/25/2015	70,295	10,300	12,124		
3/28/2015	77,068	30,158	35,257		
* Totals *	9,674,146	4,040,441	5,243,998		

EXHIBIT I

	Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In(Out)	Receivable (Payable)
California					
Georgia	84,824-	2,560,381	2,668,577	196,664-	3,644
Illinois	119,775-	5,735,110	4,444,393	172,979-	1,343,921
Massachusetts	67,069-	4,333,453	2,329,889	148,874-	2,085,369
Maryland	86,273-	437,787	482,371	130,857-	
Michigan	86,727-	1,623,146	2,702,442	158,055-	1,007,968-
New Jersey	862,044	4,375,660	4,065,575	1,706,577	534,448-
New York	153,860-	5,184,918	5,224,025	302,366-	109,399
Ohio	167,693-	4,040,441	5,243,998	328,491-	1,042,759-
POWER BALL					
Texas					
Virginia	62,232-	3,234,202	3,805,547	182,098-	451,479-
Washington State	33,591-	836,635	1,394,916	86,193-	505,679-
** Totals **		32,361,733	32,361,733		