



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 Powerball, solely to assist the Commission and 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, 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 Powerball 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 Powerball 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 noted that no amounts listed in the "Cash Option" column of the "Draw Activity" report attached as Exhibit I.
- i) We noted no purchase of investments associated with the jackpot prizes.
- j) 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.
- k) 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 Powerball 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

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	4/02/2014	626,184	60,313	129,765		
	4/05/2014	714,048	56,074	133,190		
	4/09/2014	668,740	60,962	130,904		
	4/12/2014	766,598	53,345	57,453		
	4/16/2014	819,176	71,051	215,605		
	4/19/2014	920,272	75,920	76,188		
PB	4/23/2014	914,266	80,174	150,967		
	4/26/2014	632,248	60,824	210,982		
	4/30/2014	548,792	43,461	127,557		
	5/03/2014	639,456	46,004	50,248		
	5/07/2014	575,678	38,267	41,207		
	5/10/2014	640,826	44,748	46,796		
	5/14/2014	582,210	42,193	46,787		
	5/17/2014	730,578	51,064	131,050		
	5/21/2014	709,604	50,906	196,997		
	5/24/2014	858,116	62,522	141,488		
	5/28/2014	849,940	63,298	214,886		
	5/31/2014	1,030,032	72,935	155,656		
	6/04/2014	1,141,126	110,917	179,219		
	6/07/2014	1,376,848	120,863	184,188		
PB	6/11/2014	1,591,214	129,003	340,221		
	6/14/2014	655,676	58,629	129,648		
	6/18/2014	575,856	57,985	52,954		
	6/21/2014	660,426	46,711	207,545		
	6/25/2014	626,332	49,329	56,705		
	6/28/2014	704,692	63,778	66,038		
	7/02/2014	707,830	53,420	227,187		
	7/05/2014	810,374	72,365	232,132		
OH	7/09/2014	884,176	73,972	241,883		73,120,898.00
	7/12/2014	631,984	51,744	150,623		
	7/16/2014	580,396	49,295	137,882		
CA	7/19/2014	653,176	51,161	54,975		
	7/23/2014	535,230	67,038	146,586		
	7/26/2014	612,618	52,637	47,403		
	7/30/2014	558,620	52,143	44,022		
	8/02/2014	668,670	70,514	229,499		
	8/06/2014	627,530	58,862	221,394		
PB	8/09/2014	699,996	54,692	144,507		
	8/13/2014	525,680	1,039,271	127,599		
	8/16/2014	599,116	45,697	49,483		
	8/20/2014	542,772	42,433	45,655		
	8/23/2014	619,964	43,915	45,871		
	8/27/2014	615,208	45,058	312,447		
	8/30/2014	725,086	54,013	55,638		
	9/03/2014	774,046	1,069,640	146,165		
	9/06/2014	895,558	68,039	69,426		
	9/10/2014	891,584	100,684	160,739		
	9/13/2014	1,042,812	89,128	84,754		
	9/17/2014	1,101,670	90,000	172,054		
	9/20/2014	1,328,574	115,914	274,405		
CA	9/24/2014	1,585,970	1,135,084	549,096		
	9/27/2014	647,120	49,602	148,986		

EXHIBIT I

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	10/01/2014	558,502	47,958	53,999		
	10/04/2014	621,550	46,320	53,014		
	10/08/2014	565,148	43,232	127,826		
	10/11/2014	639,642	47,544	138,735		
	10/15/2014	598,912	59,513	137,782		
	10/18/2014	747,984	1,055,841	225,019		
	10/22/2014	751,244	52,484	57,706		
	10/25/2014	853,342	62,734	152,425		
	10/29/2014	871,282	92,294	152,337		
	11/01/2014	1,014,590	90,074	181,826		
	11/05/2014	1,080,466	82,577	176,539		
PB	11/08/2014	1,261,508	92,194	190,578		
	11/12/2014	584,292	45,457	47,137		
	11/15/2014	623,438	43,944	136,376		
	11/19/2014	541,970	49,894	42,923		
	11/22/2014	637,380	49,975	47,788		
WA	11/26/2014	636,524	59,286	53,992		
	11/29/2014	602,870	43,650	135,812		
	12/03/2014	517,952	35,743	35,851		
	12/06/2014	577,990	52,542	141,917		
	12/10/2014	530,456	39,267	40,562		
	12/13/2014	617,760	45,165	134,090		
	12/17/2014	557,696	39,759	43,565		
	12/20/2014	647,882	60,343	145,992		
	12/24/2014	785,760	56,435	146,143		
	12/27/2014	679,568	56,020	69,990		
	12/31/2014	831,656	63,970	148,626		
	1/03/2015	774,006	57,063	59,891		
	1/07/2015	783,996	58,178	143,703		
	1/10/2015	872,630	82,419	86,459		
	1/14/2015	901,386	77,394	74,273		
	1/17/2015	1,125,044	86,942	445,426		
	1/21/2015	1,193,884	1,098,823	337,789		
	1/24/2015	1,480,154	135,420	386,373		
	1/28/2015	1,547,028	112,825	296,755		
	1/31/2015	1,928,816	161,371	240,592		
	2/04/2015	2,526,398	244,200	291,675		
	2/07/2015	4,163,654	1,329,743	694,231		
PB	2/11/2015	12,303,298	4,020,438	2,094,635		
	2/14/2015	714,376	60,540	54,343		
	2/18/2015	588,872	52,003	135,849		
	2/21/2015	611,216	42,796	128,649		
	2/25/2015	639,884	49,283	225,569		
	2/28/2015	753,094	1,059,204	244,662		
	3/04/2015	748,478	52,498	316,048		
	3/07/2015	917,744	76,989	163,550		
	3/11/2015	905,354	87,130	257,605		
NY	3/14/2015	1,065,586	79,616	82,672		
	3/18/2015	606,392	46,935	51,976		
PB	3/21/2015	660,904	56,765	64,358		
NJ	3/25/2015	562,280	42,789	137,173		
	3/28/2015	643,430	86,898	157,980		
* Totals *		98,379,962	18,140,074	17,785,441		

	Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In(Out)	Receivable (Payable)
California					
Georgia	747,713-	23,131,857	19,895,306	1,017,085	1,471,753
Illinois	820,554-	24,922,505	23,611,961	875,959-	1,365,949
Massachusetts	497,464	20,467,091	16,543,014	4,452,165	30,624-
Maryland	398,141	4,715,928	3,425,589	1,688,480	
Michigan	697,722-	12,895,307	19,647,006	7,152,953-	296,468-
New Jersey	833,901	23,839,206	30,521,680	3,860,801-	1,987,772-
New York	34,796	57,470,922	53,394,752	4,599,551	488,585-
Ohio	601,678-	18,140,074	17,785,441	13,860-	233,185-
POWER BALL					
Texas					
Virginia	1,399,249	13,529,134	16,546,772	1,401,988-	216,401-
Washington State	295,884-	10,893,164	8,633,667	1,548,280	415,333
** Totals **		210,005,188	210,005,188		