



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 (the Commission) and the other member lotteries in the states of California, Georgia, Illinois, 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, 2015 through March 31, 2016. We followed the American Institute of Certified Public Accountants' attestation standards for agreed-upon procedures engagements 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, 2015 through March 31, 2016 (attached as Exhibit I and Exhibit II, respectively). We proved their mathematical accuracy with no exceptions noted.
- b) We haphazardly selected the following five (5) drawings from the period April 1, 2015 to March 31, 2016 for testing and performed procedures "c", "d", and "e" below:

July 29, 2015  
August 22, 2015  
November 28, 2015  
January 13, 2016  
March 30, 2016

- 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.

- 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 haphazardly selected two months (May 2015 and June 2015) 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 receivable as of March 31, 2016 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, 2016 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, 2015 through March 31, 2016. 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

September 13, 2016

Exhibit I – Draw Activity  
Exhibit II – Fixed Prize Analysis

Draw Date	Sales	Actual Fixed	Share Profz Fixed	Announced JP	Cash Options
4/01/2015	74,377	19,906	20,923		
4/04/2015	83,247	42,594	29,331		
4/08/2015	75,611	11,891	11,338		
4/11/2015	83,541	11,848	12,760		
4/15/2015	69,642	21,696	26,668		
4/18/2015	76,365	24,042	28,367		
4/22/2015	67,447	10,344	9,612		
4/25/2015	74,879	11,094	13,261		
4/29/2015	67,728	19,712	24,519		
5/02/2015	79,371	26,434	198,524		
5/06/2015	72,182	79,404	45,987		
5/09/2015	80,237	23,330	30,345		
5/13/2015	77,968	25,332	33,992		
5/16/2015	88,222	12,173	14,745		
5/20/2015	84,370	27,290	28,306		
5/23/2015	96,866	45,432	41,542		
5/27/2015	88,758	23,403	17,775		
5/30/2015	103,948	15,435	15,036		
6/03/2015	105,374	17,914	22,230		
6/06/2015	77,281	33,579	36,353		
6/10/2015	70,079	19,837	12,969		
6/13/2015	76,267	11,409	11,052		
6/17/2015	70,720	24,240	27,592		
6/20/2015	79,002	11,839	13,865		
6/24/2015	66,270	38,409	41,700		
6/27/2015	73,600	40,152	48,785		
7/01/2015	70,767	10,894	12,307		
7/04/2015	74,974	26,260	32,844		
7/08/2015	67,711	21,014	24,959		
7/11/2015	73,001	11,680	11,296		
7/15/2015	66,655	10,595	10,500		
7/18/2015	73,912	22,226	20,896		
7/22/2015	69,874	11,125	14,367		
7/25/2015	77,456	22,700	22,375		
7/29/2015	77,049	43,264	29,929		
8/01/2015	89,869	27,676	37,765		
8/05/2015	67,560	11,148	12,582		
8/08/2015	72,909	32,961	32,846		
8/12/2015	68,205	10,706	9,610		
8/15/2015	75,489	33,945	33,696		
8/19/2015	69,765	11,917	13,814		
8/22/2015	79,391	45,672	45,426		
8/26/2015	78,829	46,804	48,647		
8/29/2015	86,851	22,175	14,345		
9/02/2015	84,063	24,568	23,825		
9/05/2015	97,456	15,140	18,461		
9/09/2015	90,971	14,221	14,107		
9/12/2015	104,221	30,156	31,383		
9/16/2015	106,450	59,512	54,355		
9/19/2015	127,605	19,517	531,764		
9/23/2015	140,676	21,696	23,244		
9/26/2015	156,712	49,070	52,469		
9/30/2015	217,921	63,784	67,349		

Draw Date	Sales	Actual Fixed	Share Profz Fixed	Announced JP	Cash Options
10/03/2015	78,142	21,550	13,957		
10/07/2015	67,015	23,098	41,405		
10/10/2015	76,336	12,922	13,020		
10/14/2015	73,089	12,767	21,241		
10/17/2015	80,477	27,270	26,485		
10/21/2015	76,349	42,768	43,010		
10/24/2015	89,234	29,722	29,351		
10/28/2015	81,204	14,137	14,577		
10/31/2015	97,887	20,279	29,568		
11/04/2015	96,290	52,005	54,249		
11/07/2015	78,900	14,828	14,703		
11/11/2015	69,155	22,724	22,387		
11/14/2015	77,655	128,968	46,722		
11/18/2015	68,092	10,733	11,441		
11/21/2015	77,263	25,490	25,316		
11/25/2015	77,286	12,932	21,171		
11/28/2015	76,168	25,228	41,604		
12/02/2015	81,991	14,666	31,268		
12/05/2015	93,923	18,966	19,059		
12/09/2015	92,570	16,331	33,103		
12/12/2015	102,844	17,287	17,317		
12/16/2015	101,255	66,887	34,435		
12/19/2015	118,443	20,832	20,909		
12/23/2015	130,455	69,414	67,017		
12/26/2015	122,344	19,635	19,974		
12/30/2015	188,016	63,954	79,762		
1/02/2016	244,302	146,114	88,451		
1/06/2016	767,426	271,494	337,875		
1/09/2016	1,941,248	1,147,490	896,356		
1/13/2016	2,691,901	848,000	990,103		
1/16/2016	147,235	75,866	43,057		
1/20/2016	105,338	269,420	101,019		
1/23/2016	109,889	57,552	56,237		
1/27/2016	101,183	17,031	16,682		
1/30/2016	110,662	61,317	86,747		
2/03/2016	108,565	36,438	53,149		
2/06/2016	119,071	43,658	44,742		
2/10/2016	105,768	18,786	19,452		
2/13/2016	118,015	71,330	29,152		
2/17/2016	110,920	20,993	29,127		
2/20/2016	130,798	99,832	94,816		
2/24/2016	129,430	48,080	47,652		
2/27/2016	140,902	50,478	49,870		
3/02/2016	141,343	25,542	25,147		
3/05/2016	98,978	67,556	26,069		
3/09/2016	85,009	30,842	49,685		
3/12/2016	90,901	15,527	14,865		
3/16/2016	83,921	28,124	45,028		
3/19/2016	91,212	32,104	51,203		
3/23/2016	85,654	131,768	49,125		
3/26/2016	97,344	34,078	50,421		
3/30/2016	88,230	15,076	14,789		
* Totals *	14,947,322	5,839,054	6,166,608		



	Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In(Out)	Receivable (Payable)
California					
Georgia	3,644	2,225,506	2,929,098	53,808-	646,140-
Illinois	1,343,921	4,672,939	4,315,145	1,272,292	429,423
Massachusetts	2,085,369	3,197,117	2,473,305	3,020,956	211,775-
Maryland					
Michigan	1,007,968-	1,866,719	2,500,725	1,107,608-	534,366-
New Jersey	534,448-	4,775,562	4,159,778	680,138-	761,474
New York	109,399	4,310,858	5,256,881	101,796-	734,828-
Ohio	1,042,759-	5,839,054	6,166,608	1,211,597-	158,716-
POWER BALL					
Texas					
Virginia	451,479-	5,576,694	4,248,296	571,844-	1,448,763
Washington State	505,679-	1,378,716	1,793,329	566,457-	353,835-
<b>** Totals **</b>		<b>33,843,165</b>	<b>33,843,165</b>		