



Dave Yost • Auditor of State

**OHIO LOTTERY COMMISSION
CUYAHOGA COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Independent Accountant's Report on Applying Agreed-Upon Procedures.....	1
Exhibit I - Power Play Multi-State Lottery - Draw Activity For the Period April 1, 2017 to March 31, 2018	5
Exhibit II - Power Play Multi-State Lottery - Fixed Prize Analysis For the Period April 1, 2017 to March 31, 2018	9

This page intentionally left blank.



Dave Yost • Auditor of State

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, 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, 2017 through March 31, 2018. 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.

This report only describes exceptions exceeding \$10.

Our procedures were as follows:

- a) We obtained from the Commission the "Draw Activity" and "Fixed Prize Analysis, for the period April 1, 2017 through March 31, 2018 (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, 2017 to March 31, 2018 for testing and performed procedures "c", "d", and "e" below:

June 14, 2017
September 23, 2017
November 25, 2017
January 27, 2018
February 24, 2018

- 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 2017 and June 2017) 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, 2018 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, 2018 and found them to be in agreement.

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*. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Commission sales and prize expenses for the period April 1, 2017 through March 31, 2018. 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.

This report is for the evaluation of the financial information enumerated in our procedures above and is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

Columbus, Ohio

September 5, 2018

Exhibit I – Draw Activity
Exhibit II – Fixed Prize Analysis

This page left intentionally blank.

Draw Date	Sales	Actual FixedPrizes	Share of FixedPrizes	AmountAnnuitized JP	AmountCash Options
4/01/2017	82,429	26,570	27,281		
4/05/2017	70,481	114,731	28,534		
4/08/2017	78,260	14,014	21,295		
4/12/2017	70,424	11,154	11,323		
4/15/2017	79,729	33,102	32,015		
4/19/2017	70,831	24,954	25,836		
4/22/2017	83,457	28,092	29,205		
4/26/2017	79,529	47,733	66,264		
4/29/2017	91,265	17,505	17,359		
5/03/2017	88,372	15,912	22,843		
5/06/2017	100,289	35,490	34,139		
5/10/2017	98,622	17,874	32,035		
5/13/2017	110,846	81,044	75,428		
5/17/2017	113,264	41,826	70,511		
5/20/2017	126,974	123,649	45,408		
5/24/2017	129,282	22,815	23,171		
5/27/2017	143,671	53,960	68,817		
5/31/2017	161,168	28,002	28,337		
6/03/2017	198,821	100,851	146,882		
6/07/2017	209,189	82,186	106,621		
6/10/2017	303,358	56,003	56,329		
6/14/2017	73,362	11,420	11,245		
6/17/2017	79,337	12,882	12,725		
6/21/2017	70,772	14,559	14,165		
6/24/2017	80,558	45,807	67,165		
6/28/2017	74,350	13,196	13,275		
7/01/2017	91,035	128,510	60,721		
7/05/2017	79,162	63,145	20,637		
7/08/2017	93,603	17,490	31,309		
7/12/2017	87,131	17,105	24,190		
7/15/2017	96,932	16,751	17,155		
7/19/2017	89,492	61,196	62,298		
7/22/2017	110,017	41,508	41,966		
7/26/2017	105,058	20,792	27,469		
7/29/2017	125,572	73,877	38,259		
8/02/2017	125,117	43,220	205,817		
8/05/2017	164,887	81,571	62,890		
8/09/2017	203,886	117,723	140,826		
8/12/2017	294,926	52,344	59,673		
8/16/2017	329,384	316,810	229,385		
8/19/2017	569,686	483,342	380,509		
8/23/2017	1,142,459	933,822	1,206,316		
8/26/2017	105,541	18,470	18,496		
8/30/2017	86,865	18,147	26,296		
9/02/2017	101,101	17,986	24,274		
9/06/2017	87,323	29,276	30,344		
9/09/2017	101,658	16,349	16,449		
9/13/2017	90,678	32,220	30,516		
9/16/2017	101,636	18,013	38,788		
* Totals *	7,251,789	3,694,998	3,882,791		

VIRGINIA LOTTERY

Page:1

POWER PLAY
Ohio Draw Activity

4/20/2018 2:09:40 PM

From 9/20/2017 To 3/31/2018

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	9/20/2017	75,181	26,908	25,332	0	0.00
	9/23/2017	83,683	64,042	28,613	0	0.00
	9/27/2017	76,189	26,056	41,342	0	0.00
	9/30/2017	86,731	30,826	45,701	0	0.00
	10/4/2017	82,681	13,679	19,908	0	0.00
	10/7/2017	93,709	18,928	19,598	0	0.00
	10/11/2017	86,861	17,453	30,152	0	0.00
	10/14/2017	97,787	35,782	36,082	0	0.00
	10/18/2017	90,958	16,761	16,468	0	0.00
	10/21/2017	102,391	17,939	25,257	0	0.00
	10/25/2017	96,492	35,544	49,051	0	0.00
	10/28/2017	79,178	14,737	14,885	0	0.00
	11/1/2017	70,933	62,720	19,869	0	0.00
	11/4/2017	82,087	134,782	105,432	0	0.00
	11/8/2017	72,917	11,792	12,108	0	0.00
	11/11/2017	81,154	14,096	20,707	0	0.00
	11/15/2017	75,180	12,468	19,102	0	0.00
	11/18/2017	84,960	30,774	43,286	0	0.00
	11/22/2017	83,818	17,507	16,965	0	0.00

EXHIBIT I

VIRGINIA LOTTERY

Page:2

POWER PLAY
Ohio Draw Activity

4/20/2018 2:09:40 PM

From 9/20/2017 To 3/31/2018

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	11/25/2017	81,319	15,136	15,685	0	0.00
	11/29/2017	80,377	25,156	38,696	0	0.00
	12/2/2017	97,021	34,598	62,296	0	0.00
	12/6/2017	87,168	16,605	23,565	0	0.00
	12/9/2017	104,750	74,988	247,712	0	0.00
	12/13/2017	100,935	140,480	69,567	0	0.00
	12/16/2017	114,555	21,762	21,555	0	0.00
	12/20/2017	117,118	18,572	19,009	0	0.00
	12/23/2017	148,106	26,554	40,263	0	0.00
	12/27/2017	131,545	50,768	185,263	0	0.00
	12/30/2017	273,605	46,917	53,038	0	0.00
	1/3/2018	340,906	126,964	140,911	0	0.00
	1/6/2018	488,592	273,038	205,777	0	0.00
	1/10/2018	83,271	60,560	91,551	0	0.00
	1/13/2018	82,317	12,971	13,287	0	0.00
	1/17/2018	72,419	11,932	18,560	0	0.00
	1/20/2018	88,238	47,310	70,889	0	0.00
	1/24/2018	79,617	27,510	27,876	0	0.00
	1/27/2018	93,480	19,179	26,775	0	0.00

EXHIBIT I

VIRGINIA LOTTERY

Page:3

POWER PLAY
Ohio Draw Activity

4/20/2018 2:09:40 PM

From 9/20/2017 To 3/31/2018

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	1/31/2018	82,014	126,423	181,893	0	0.00
	2/3/2018	103,758	19,062	32,589	0	0.00
	2/7/2018	83,572	15,280	15,244	0	0.00
	2/10/2018	100,654	64,920	65,015	0	0.00
	2/14/2018	97,524	17,678	29,990	0	0.00
	2/17/2018	109,551	39,192	51,683	0	0.00
	2/21/2018	107,244	41,368	40,590	0	0.00
	2/24/2018	128,240	22,649	22,476	0	0.00
	2/28/2018	124,073	80,388	78,881	0	0.00
	3/3/2018	155,681	28,946	37,868	0	0.00
	3/7/2018	147,401	26,135	47,658	0	0.00
	3/10/2018	171,862	56,578	219,600	0	0.00
	3/14/2018	167,393	64,186	79,006	0	0.00
	3/17/2018	229,061	46,256	46,322	0	0.00
	3/21/2018	81,478	13,838	21,198	0	0.00
	3/24/2018	93,239	32,090	45,318	0	0.00
	3/28/2018	80,693	13,549	13,586	0	0.00
	3/31/2018	102,978	1,133,830	214,200	0	0.00
* Totals *		6,434,645	3,496,162	3,205,250		

EXHIBIT I

	Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In(Out)	Receivable (Payable)
California					
Georgia	139,869-	1,674,333	1,928,469	156,545-	237,460-
Illinois	216,504-	3,573,797	2,898,384	253,570-	712,479
Massachusetts	286,883-	2,519,686	1,626,063	198,601-	805,341
Maryland	192,107-	1,527,533	1,571,028	47,080	282,682-
Michigan	302,217-	1,679,534	1,816,161	377,475-	61,369-
New Jersey	740,504	2,903,822	3,149,894	645,067	150,635-
New York	23,065	3,157,876	3,620,030	35,493	474,582-
Ohio	175,461-	3,694,998	3,882,791	188,338-	174,916-
POWER BALL					
Texas					
Virginia	397,809-	2,594,440	2,891,076	581,017-	113,428-
Washington State	947,281	1,249,082	1,191,205	1,027,906	22,748-
** Totals **		24,575,101	24,575,101		

VIRGINIA LOTTERY

Page:1

POWER PLAY Fixed Prize Analysis

4/20/2018 2:09:41 PM

From 09/20/2017 To 03/31/2018

	Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In(Out)	Receivable (Payable)
California	0	0	0		0
Georgia	(237,460)	2,436,166	1,833,334		365,372
Illinois	712,479	3,057,692	2,756,684		1,013,487
Massachusetts	805,341	920,376	1,488,254		237,463
Maryland	(282,682)	1,049,115	1,475,132		(708,699)
Michigan	(61,369)	1,625,598	1,821,856		(257,627)
New Jersey	(150,635)	2,879,721	2,709,245		19,841
New York	(474,582)	2,662,874	3,374,075		(1,185,783)
Ohio	(174,916)	3,496,162	3,205,250		115,996
POWER BALL	0	0	0		0
Texas	0				
Virginia	(113,428)	2,414,213	2,703,046		(402,261)
Washington State	(22,748)	1,954,167	1,129,208		802,211
Totals		22,496,084	22,496,084		



Dave Yost • Auditor of State

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
SEPTEMBER 20, 2018**