



OHIO AUDITOR OF STATE
KEITH FABER



**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, 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, 2019 through March 31, 2020. 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.

- a) We obtained from the Commission the "Draw Activity" and "Fixed Prize Analysis" for the period April 1, 2019 through March 31, 2020 (attached as Exhibit I and Exhibit II, respectively). We recalculated their mathematical accuracy. We found no exceptions.
- b) We selected five (5) drawings from the period April 1, 2019 to March 31, 2020 for testing and performed the following procedures:
 - i. We agreed 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. We found no exceptions.
 - ii. We recalculated the total dollar amount of fixed prizes for the draw dates selected, 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 agreed the recalculated 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. We found no exceptions.
 - iii. We agreed 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. We found no exceptions.

- c) For the period identified in step "a" above, we selected two months 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 agreed the ICS data back to the data reported from the Virginia Lottery for each draw of the subject months. We found no exceptions.
- d) We agreed 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.
- e) For the amounts listed in the "Cash Option Amount" column of the "Draw Activity" report attached as Exhibit I, we obtained and agreed the amount to the Commission's cash disbursement subsidiary records which summarize the funds disbursed to the prize winner. We found no exceptions.
- f) We inquired of management and determined there were no purchase of investments associated with the jackpot prizes.
- g) We agreed 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. We found no exceptions.
- h) We agreed the balance listed as the Commission's receivable as of March 31, 2020 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, 2020. We found no exceptions.

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's sales and prize expense. 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 Commission's financial information enumerated in our procedures above and is not suitable for any other purpose.



Keith Faber
Auditor of State

September 8, 2020

Exhibit I – Draw Activity
Exhibit II – Fixed Prize Analysis

VIRGINIA LOTTERY

POWER BALL
Ohio Draw Activity

From 4/3/2019 To 3/28/2020

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	4/3/2019	694,574	110,469	177,586	0	0.00
	4/6/2019	761,648	68,057	158,265	0	0.00
	4/10/2019	681,654	111,139	81,814	0	0.00
	4/13/2019	803,948	75,512	102,842	0	0.00
	4/17/2019	730,182	164,058	98,876	0	0.00
	4/20/2019	857,422	69,697	91,856	0	0.00
	4/24/2019	767,684	67,809	97,501	0	0.00
	4/27/2019	890,186	77,402	185,706	0	0.00
	5/1/2019	820,504	171,991	107,288	0	0.00
	5/4/2019	976,134	187,713	203,228	0	0.00
	5/8/2019	904,696	131,684	102,682	0	0.00
	5/11/2019	1,049,392	96,143	118,101	0	0.00
	5/15/2019	1,012,718	92,343	109,616	0	0.00
	5/18/2019	1,125,498	99,251	118,944	0	0.00
	5/22/2019	1,086,516	251,468	127,285	0	0.00
	5/25/2019	1,247,296	108,491	218,219	0	0.00
	5/29/2019	1,150,530	113,501	217,106	0	0.00
PB	6/1/2019	1,501,734	187,400	175,454	0	0.00
	6/5/2019	679,128	64,346	87,353	0	0.00

VIRGINIA LOTTERY

POWER BALL
Ohio Draw Activity

From 4/3/2019 To 3/28/2020

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	6/8/2019	707,426	110,872	114,627	0	0.00
	6/12/2019	599,272	110,104	77,564	0	0.00
	6/15/2019	705,434	63,578	68,011	0	0.00
	6/19/2019	658,746	57,430	77,035	0	0.00
	6/22/2019	786,780	170,401	175,894	0	0.00
	6/26/2019	728,362	115,956	91,305	0	0.00
	6/29/2019	831,590	76,474	95,565	0	0.00
	7/3/2019	801,336	68,237	88,272	0	0.00
	7/6/2019	812,996	70,208	202,943	0	0.00
	7/10/2019	811,480	1,125,149	213,362	0	0.00
PB	7/13/2019	917,874	80,498	85,374	0	0.00
	7/17/2019	558,582	50,596	61,553	0	0.00
	7/20/2019	620,316	53,513	75,054	0	0.00
	7/24/2019	557,300	56,756	59,345	0	0.00
	7/27/2019	665,944	59,121	212,431	0	0.00
	7/31/2019	624,004	56,194	77,042	0	0.00
	8/3/2019	772,850	77,070	106,652	0	0.00
	8/7/2019	710,770	64,621	188,245	0	0.00
	8/10/2019	816,612	125,868	96,643	0	0.00

VIRGINIA LOTTERY

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POWER BALL
Ohio Draw Activity

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From 4/3/2019 To 3/28/2020

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	8/14/2019	755,606	69,540	80,418	0	0.00
PB	8/17/2019	847,392	1,122,941	192,425	0	0.00
	8/21/2019	546,470	48,774	55,154	0	0.00
	8/24/2019	622,216	156,433	88,956	0	0.00
	8/28/2019	552,174	47,505	46,819	0	0.00
	8/31/2019	657,520	55,888	76,253	0	0.00
PB	9/4/2019	567,040	48,587	166,367	0	0.00
	9/7/2019	613,056	54,054	177,184	0	0.00
	9/11/2019	536,032	52,347	68,021	0	0.00
	9/14/2019	624,188	57,447	75,692	0	0.00
	9/18/2019	547,024	47,513	57,843	0	0.00
MI	9/21/2019	631,264	52,686	70,693	0	0.00
	9/25/2019	518,490	93,629	65,062	0	0.00
	9/28/2019	603,760	103,429	65,838	0	0.00
	10/2/2019	563,140	107,941	87,121	0	0.00
	10/5/2019	660,984	59,460	60,384	0	0.00
	10/9/2019	598,554	52,244	72,984	0	0.00
	10/12/2019	689,094	107,528	101,890	0	0.00
	10/16/2019	664,974	1,112,459	178,931	0	0.00

VIRGINIA LOTTERY

POWER BALL
Ohio Draw Activity

From 4/3/2019 To 3/28/2020

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	10/19/2019	757,446	69,050	85,203	0	0.00
	10/23/2019	698,742	58,247	181,258	0	0.00
	10/26/2019	778,112	69,537	81,262	0	0.00
	10/30/2019	720,758	61,386	73,358	0	0.00
CA	11/2/2019	831,920	71,434	205,607	0	0.00
	11/6/2019	524,636	45,013	50,384	0	0.00
	11/9/2019	576,818	1,048,029	194,890	0	0.00
	11/13/2019	494,752	47,837	158,285	0	0.00
	11/16/2019	593,006	52,504	162,874	0	0.00
	11/20/2019	536,656	49,276	65,163	0	0.00
	11/23/2019	630,072	52,827	58,466	0	0.00
	11/27/2019	659,338	57,213	82,570	0	0.00
	11/30/2019	638,004	104,450	68,477	0	0.00
	12/4/2019	654,762	106,845	87,999	0	0.00
	12/7/2019	743,372	62,969	78,881	0	0.00
	12/11/2019	689,164	212,322	83,995	0	0.00
	12/14/2019	810,908	74,159	203,173	0	0.00
	12/18/2019	737,958	169,388	186,721	0	0.00
	12/21/2019	872,204	75,992	101,936	0	0.00

VIRGINIA LOTTERY

POWER BALL
Ohio Draw Activity

From 4/3/2019 To 3/28/2020

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	12/25/2019	854,036	73,828	384,238	0	0.00
	12/28/2019	1,065,186	92,502	129,239	0	0.00
	1/1/2020	1,084,900	92,808	108,238	0	0.00
	1/4/2020	1,262,766	177,235	170,093	0	0.00
	1/8/2020	1,252,838	108,918	162,649	0	0.00
	1/11/2020	1,371,758	127,044	283,692	0	0.00
	1/15/2020	1,469,276	229,232	187,422	0	0.00
	1/18/2020	1,659,830	194,790	184,518	0	0.00
	1/22/2020	1,730,094	208,390	320,393	0	0.00
	1/25/2020	1,970,122	226,002	208,184	0	0.00
PB	1/29/2020	2,244,056	1,248,174	490,824	0	0.00
	2/1/2020	745,154	74,170	82,927	0	0.00
	2/5/2020	588,666	50,680	56,475	0	0.00
	2/8/2020	653,858	56,872	68,717	0	0.00
MI	2/12/2020	612,452	52,093	67,994	0	0.00
	2/15/2020	626,416	59,066	64,710	0	0.00
	2/19/2020	580,036	54,207	86,931	0	0.00
	2/22/2020	679,294	63,701	79,949	0	0.00
	2/26/2020	617,528	54,615	74,780	0	0.00

VIRGINIA LOTTERY

POWER BALL
Ohio Draw Activity

From 4/3/2019 To 3/28/2020

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	2/29/2020	714,728	69,519	89,637	0	0.00
	3/4/2020	676,460	158,197	84,631	0	0.00
	3/7/2020	792,800	68,991	90,966	0	0.00
	3/11/2020	715,966	62,818	78,506	0	0.00
	3/14/2020	795,356	124,360	108,119	0	0.00
	3/18/2020	665,102	110,926	173,890	0	0.00
	3/21/2020	715,222	70,054	79,653	0	0.00
	3/25/2020	615,848	52,788	170,598	0	0.00
	3/28/2020	682,182	64,461	80,548	0	0.00
* Totals *		83,618,654	14,806,444	12,913,697		

VIRGINIA LOTTERY

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POWER BALL Fixed Prize Analysis

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From 04/03/2019 To 03/28/2020

	Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In(Out)	Receivable (Payable)
Georgia	(287,357)	14,737,158	14,522,158	(40,830)	(31,527)
Illinois	859,611	13,244,815	14,842,165	1,133,736	(1,871,475)
Massachusetts	(1,696,188)	11,983,586	11,930,587	(2,272,981)	629,792
Maryland	956,361	11,879,327	11,441,838	441,874	951,976
Michigan	(1,168,241)	13,172,920	14,806,703	(624,062)	(2,177,962)
New Jersey	1,977,848	18,565,699	21,017,877	2,598,414	(3,072,744)
New York	597,738	10,318,969	10,218,558	698,149	0
Ohio	(424,919)	14,806,444	12,913,697	(751,353)	2,219,181
Texas				0	
Virginia	(259,558)	13,933,622	11,769,740	(516,611)	2,420,935
Washington State	(555,295)	7,599,302	6,778,519	(666,336)	931,824
Totals		130,241,842	130,241,842		

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OHIO AUDITOR OF STATE KEITH FABER



OHIO LOTTERY COMMISSION - POWERBALL

CUYAHOGA COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 9/22/2020

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This report is a matter of public record and is available online at
www.ohioauditor.gov