



OHIO AUDITOR OF STATE  
**KEITH FABER**





**OHIO LOTTERY COMMISSION  
CUYAHOGA COUNTY**

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# OHIO AUDITOR OF STATE KEITH FABER



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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 on Power Play, solely to assist the Ohio Lottery Commission (the Commission) and the other member lotteries in the states of California, Georgia, Illinois, Maryland, Massachusetts, Michigan, New Jersey, Virginia and Washington (referred to as the "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, 2020 through March 31, 2021.

The Commission and Member Lotteries, who operate Power Play, have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Commission's sales and prize expense for the year ended March 31, 2021. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. 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.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

- a) We obtained from the Commission the "Ohio Draw Activity" and "Fixed Prize Analysis" for the period April 1, 2020 through March 31, 2021 (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, 2020 to March 31, 2021 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 "Ohio 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 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 agreed the recalculated expense with the amount listed in the "Actual Fixed Prizes" column for the respective draw date on the "Ohio Draw Activity" report attached as Exhibit I. We found no exceptions.

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- iii. We agreed the amount of sales, actual fixed prizes, and share of fixed prizes shown on the "Ohio Draw Activity" report attached as Exhibit I to the amounts shown on the applicable Power Play Prize Settlement Reports. We found no exceptions.
- iv. We inspected the Query with criteria "ZPB" and determined no Prize Tier Two prizes were won.
- c) We agreed the amounts shown as the total of the actual fixed prizes and the total share of fixed prizes on the "Ohio Draw Activity" report attached as Exhibit I to the applicable amounts shown on the "Fixed Prize Analysis" report attached as Exhibit II. We found no exceptions.
- d) 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.
- e) We agreed the balance listed as the Commission's receivable as of March 31, 2021 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, 2021. We found no exceptions.

We were engaged by the Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement, 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.

We are required to be independent of the Commission and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.



Keith Faber  
Auditor of State  
Columbus, Ohio

September 13, 2021

Exhibit I – Ohio Draw Activity  
Exhibit II – Fixed Prize Analysis

# VIRGINIA LOTTERY

POWER PLAY  
Ohio Draw Activity

From 4/1/2020 To 3/31/2021

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	4/1/2020	79,234	12,778	20,700	0	0.00
	4/4/2020	88,669	32,330	66,575	0	0.00
	4/8/2020	80,812	30,040	31,386	0	0.00
	4/11/2020	72,605	24,694	25,523	0	0.00
	4/15/2020	65,441	21,902	22,912	0	0.00
	4/18/2020	75,599	12,655	21,386	0	0.00
	4/22/2020	66,561	45,116	77,088	0	0.00
	4/25/2020	77,648	13,821	13,339	0	0.00
	4/29/2020	71,069	10,947	11,233	0	0.00
	5/2/2020	83,768	56,532	55,358	0	0.00
	5/6/2020	76,523	36,426	205,543	0	0.00
	5/9/2020	86,644	57,064	59,814	0	0.00
	5/13/2020	77,761	26,294	25,340	0	0.00
	5/16/2020	88,891	17,518	25,984	0	0.00
	5/20/2020	79,511	14,308	15,407	0	0.00
	5/23/2020	92,953	50,784	74,513	0	0.00
	5/27/2020	82,318	127,310	42,486	0	0.00
	5/30/2020	99,191	16,854	16,676	0	0.00
	6/3/2020	90,558	16,000	31,437	0	0.00

# VIRGINIA LOTTERY

POWER PLAY  
Ohio Draw Activity

From 4/1/2020 To 3/31/2021

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	6/6/2020	86,733	64,196	23,051	0	0.00
	6/10/2020	75,420	254,996	115,543	0	0.00
	6/13/2020	81,743	30,090	30,969	0	0.00
	6/17/2020	74,004	27,144	27,592	0	0.00
	6/20/2020	83,344	30,052	30,830	0	0.00
	6/24/2020	74,818	25,924	41,360	0	0.00
	6/27/2020	85,254	15,333	15,446	0	0.00
	7/1/2020	78,664	40,608	39,600	0	0.00
	7/4/2020	84,939	14,612	14,965	0	0.00
	7/8/2020	78,600	136,926	204,275	0	0.00
	7/11/2020	91,891	1,016,546	188,591	0	0.00
	7/15/2020	83,370	138,132	135,039	0	0.00
	7/18/2020	94,150	17,703	17,451	0	0.00
	7/22/2020	86,430	29,434	29,165	0	0.00
	7/25/2020	100,196	17,476	17,289	0	0.00
	7/29/2020	96,316	16,695	32,047	0	0.00
	8/1/2020	113,207	37,772	38,087	0	0.00
	8/5/2020	106,151	75,476	74,345	0	0.00
	8/8/2020	120,764	44,590	42,171	0	0.00



# VIRGINIA LOTTERY

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POWER PLAY  
Ohio Draw Activity

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From 4/1/2020 To 3/31/2021

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	8/12/2020	112,462	18,892	35,906	0	0.00
	8/15/2020	88,757	33,236	34,391	0	0.00
	8/19/2020	76,034	110,565	350,730	0	0.00
	8/22/2020	88,498	31,324	31,298	0	0.00
	8/26/2020	78,729	64,286	21,969	0	0.00
	8/29/2020	89,365	16,400	16,882	0	0.00
	9/2/2020	81,865	15,743	15,830	0	0.00
	9/5/2020	93,707	20,046	203,488	0	0.00
	9/9/2020	80,791	27,312	28,468	0	0.00
	9/12/2020	93,142	17,291	17,077	0	0.00
	9/16/2020	84,848	14,414	14,659	0	0.00
	9/19/2020	84,107	44,466	69,420	0	0.00
	9/23/2020	74,473	12,108	12,019	0	0.00
	9/26/2020	84,208	30,084	63,278	0	0.00
	9/30/2020	75,022	13,167	181,339	0	0.00
	10/3/2020	89,763	1,015,167	199,290	0	0.00
	10/7/2020	78,749	13,429	21,544	0	0.00
	10/10/2020	89,203	32,244	31,374	0	0.00
	10/14/2020	80,093	14,866	14,910	0	0.00

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POWER PLAY  
Ohio Draw Activity

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From 4/1/2020 To 3/31/2021

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	10/17/2020	92,469	16,387	24,464	0	0.00
	10/21/2020	82,567	28,576	44,056	0	0.00
	10/24/2020	97,037	17,057	17,056	0	0.00
	10/28/2020	86,253	17,286	32,943	0	0.00
	10/31/2020	102,846	35,802	198,722	0	0.00
	11/4/2020	90,414	14,903	15,237	0	0.00
	11/7/2020	102,051	18,749	18,001	0	0.00
	11/11/2020	92,563	19,777	19,510	0	0.00
	11/14/2020	107,066	17,832	26,361	0	0.00
	11/18/2020	92,836	17,555	17,722	0	0.00
	11/21/2020	109,419	20,542	20,790	0	0.00
	11/25/2020	109,150	17,420	33,219	0	0.00
	11/28/2020	110,629	20,937	20,241	0	0.00
	12/2/2020	103,689	38,340	37,668	0	0.00
	12/5/2020	127,025	23,654	188,053	0	0.00
	12/9/2020	119,043	44,898	60,538	0	0.00
	12/12/2020	134,825	21,693	22,243	0	0.00
	12/16/2020	121,540	24,552	40,226	0	0.00
	12/19/2020	150,602	30,012	46,382	0	0.00

# VIRGINIA LOTTERY

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POWER PLAY  
Ohio Draw Activity

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From 4/1/2020 To 3/31/2021

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	12/23/2020	164,934	57,088	74,932	0	0.00
	12/26/2020	148,598	26,485	26,291	0	0.00
	12/30/2020	194,774	33,447	32,743	0	0.00
	1/2/2021	226,296	42,958	43,069	0	0.00
	1/6/2021	336,003	221,264	182,117	0	0.00
	1/9/2021	476,421	91,615	153,059	0	0.00
	1/13/2021	600,127	109,288	344,460	0	0.00
	1/16/2021	756,482	368,326	302,357	0	0.00
	1/20/2021	836,597	387,616	618,413	0	0.00
	1/23/2021	214,099	184,308	760,227	0	0.00
	1/27/2021	111,490	40,824	41,362	0	0.00
	1/30/2021	125,428	45,254	47,641	0	0.00
	2/3/2021	100,860	37,530	38,149	0	0.00
	2/6/2021	115,149	20,530	20,551	0	0.00
	2/10/2021	95,271	19,031	179,823	0	0.00
	2/13/2021	111,298	17,422	17,507	0	0.00
	2/17/2021	90,100	28,962	44,724	0	0.00
	2/20/2021	107,649	184,320	191,851	0	0.00
	2/24/2021	103,905	35,010	65,838	0	0.00

# VIRGINIA LOTTERY

POWER PLAY  
Ohio Draw Activity

From 4/1/2020 To 3/31/2021

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	2/27/2021	122,105	44,372	58,425	0	0.00
	3/3/2021	113,150	135,354	66,729	0	0.00
	3/6/2021	126,972	66,585	89,141	0	0.00
	3/10/2021	114,055	44,552	42,066	0	0.00
	3/13/2021	130,677	23,207	30,047	0	0.00
	3/17/2021	124,716	21,224	21,144	0	0.00
	3/20/2021	139,707	50,090	228,533	0	0.00
	3/24/2021	128,649	25,767	40,648	0	0.00
	3/27/2021	140,394	50,208	81,813	0	0.00
	3/31/2021	91,574	15,329	23,420	0	0.00
<b>* Totals *</b>		<b>13,035,070</b>	<b>7,076,056</b>	<b>8,074,900</b>		

# VIRGINIA LOTTERY

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## POWER PLAY Fixed Prize Analysis

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From 04/01/2020 To 03/31/2021

	Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In(Out)	Receivable (Payable)
Georgia	1,603,199	4,207,959	4,549,620	1,501,560	(240,022)
Illinois	(670,494)	5,378,443	7,081,254	(936,082)	(1,437,223)
Massachusetts	(6,043)	4,482,512	3,203,709	(181,145)	1,453,905
Maryland	46,534	3,431,050	3,662,231	(150,186)	(34,461)
Michigan	(311,620)	5,439,554	5,037,738	(226,092)	316,288
New Jersey	14,943	6,606,650	6,103,108	994,059	(475,574)
Ohio	220,805	7,076,056	8,074,900	164,422	(942,461)
Texas				0	
Virginia	(618,372)	7,475,237	6,600,087	(760,664)	1,017,442
Washington State	(278,952)	2,726,681	2,511,495	(405,872)	342,106
<b>Totals</b>		<b>46,824,142</b>	<b>46,824,142</b>		

# OHIO AUDITOR OF STATE KEITH FABER



**OHIO LOTTERY COMMISSION**

**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 9/30/2021**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)