



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 ACCOUNTANT'S 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, 2021 through March 31, 2022.

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, 2022. 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 "Draw Activity" and "Fixed Prize Analysis" for the period April 1, 2021 through March 31, 2022 (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, 2021 to March 31, 2022 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 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 "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 "Draw Activity" report attached as Exhibit I to the amounts shown on the applicable Power Play Prize Settlement Reports. We found no exceptions.
 - iv. For the Prize Tier Two prizes won, 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 "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, 2022 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, 2022. 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 8, 2022

Exhibit I – Draw Activity
Exhibit II – Fixed Prize Analysis

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VIRGINIA LOTTERY

POWER PLAY
Ohio Draw Activity

From 4/3/2021 To 3/30/2022

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	4/3/2021	106,109	20,787	20,730	0	0.00
	4/7/2021	92,821	59,820	56,949	0	0.00
	4/10/2021	105,628	40,060	40,304	0	0.00
	4/14/2021	95,939	17,638	16,827	0	0.00
	4/17/2021	107,596	68,837	26,796	0	0.00
	4/21/2021	95,562	16,695	16,937	0	0.00
	4/24/2021	113,531	38,144	69,846	0	0.00
	4/28/2021	102,889	34,710	35,200	0	0.00
	5/1/2021	119,314	43,820	43,612	0	0.00
	5/5/2021	110,328	17,723	17,932	0	0.00
	5/8/2021	124,316	50,860	66,990	0	0.00
	5/12/2021	113,861	20,502	28,515	0	0.00
	5/15/2021	129,211	45,330	92,436	0	0.00
	5/19/2021	124,699	23,382	23,769	0	0.00
	5/22/2021	139,468	27,364	27,813	0	0.00
	5/26/2021	124,660	20,042	20,171	0	0.00
	5/29/2021	140,735	23,778	24,424	0	0.00
	6/2/2021	127,397	45,904	45,667	0	0.00
	6/5/2021	144,989	149,182	78,202	0	0.00

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POWER PLAY
Ohio Draw Activity

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From 4/3/2021 To 3/30/2022

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	6/9/2021	88,215	16,390	32,925	0	0.00
	6/12/2021	94,568	35,058	34,957	0	0.00
	6/16/2021	87,491	14,415	30,100	0	0.00
	6/19/2021	98,135	66,644	47,807	0	0.00
	6/23/2021	89,825	29,716	44,253	0	0.00
	6/26/2021	100,113	33,378	35,298	0	0.00
	6/30/2021	91,202	47,013	46,410	0	0.00
	7/3/2021	109,669	18,252	18,374	0	0.00
	7/7/2021	95,807	17,532	17,883	0	0.00
	7/10/2021	108,533	20,279	20,348	0	0.00
	7/14/2021	100,628	18,051	25,776	0	0.00
	7/17/2021	113,246	21,131	20,851	0	0.00
	7/21/2021	100,196	18,340	18,877	0	0.00
	7/24/2021	113,211	22,018	342,217	0	0.00
	7/28/2021	105,435	38,662	38,741	0	0.00
	7/31/2021	121,973	21,882	38,146	0	0.00
	8/4/2021	112,931	20,585	27,057	0	0.00
	8/7/2021	124,016	21,044	21,055	0	0.00
	8/11/2021	114,853	1,038,646	217,743	0	0.00

VIRGINIA LOTTERY

POWER PLAY
Ohio Draw Activity

From 4/3/2021 To 3/30/2022

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	8/14/2021	129,602	23,136	30,273	0	0.00
	8/18/2021	119,379	19,600	26,862	0	0.00
	8/21/2021	132,983	23,537	31,843	0	0.00
	8/23/2021	57,328	20,922	19,885	0	0.00
	8/25/2021	99,558	34,890	34,435	0	0.00
	8/28/2021	141,838	73,492	31,232	0	0.00
	8/30/2021	68,457	12,694	12,405	0	0.00
	9/1/2021	113,046	20,574	27,682	0	0.00
	9/4/2021	158,038	106,356	103,679	0	0.00
	9/6/2021	66,859	12,484	12,331	0	0.00
	9/8/2021	119,257	21,115	43,572	0	0.00
	9/11/2021	174,287	29,944	38,394	0	0.00
	9/13/2021	89,885	30,684	44,961	0	0.00
	9/15/2021	138,289	146,744	62,569	0	0.00
	9/18/2021	201,197	37,651	45,642	0	0.00
	9/20/2021	106,602	18,605	18,419	0	0.00
	9/22/2021	167,940	61,620	76,707	0	0.00
	9/25/2021	264,627	90,800	271,407	0	0.00
	9/27/2021	169,106	31,933	182,096	0	0.00

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POWER PLAY
Ohio Draw Activity

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From 4/3/2021 To 3/30/2022

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	9/29/2021	267,446	1,307,896	516,054	0	0.00
	10/2/2021	519,433	90,093	105,481	0	0.00
	10/4/2021	458,962	80,899	89,039	0	0.00
	10/6/2021	95,718	143,163	141,260	0	0.00
	10/9/2021	107,078	70,761	28,849	0	0.00
	10/11/2021	56,243	19,746	19,657	0	0.00
	10/13/2021	74,762	12,627	12,593	0	0.00
	10/16/2021	101,240	37,700	37,688	0	0.00
	10/18/2021	56,081	10,108	16,989	0	0.00
	10/20/2021	74,436	15,320	14,374	0	0.00
	10/23/2021	101,472	66,068	24,098	0	0.00
	10/25/2021	58,611	10,755	10,361	0	0.00
	10/27/2021	80,305	41,799	65,311	0	0.00
	10/30/2021	112,558	20,187	27,200	0	0.00
	11/1/2021	63,478	23,546	37,474	0	0.00
	11/3/2021	84,625	13,494	21,386	0	0.00
	11/6/2021	112,582	21,379	186,172	0	0.00
	11/8/2021	64,853	23,474	23,791	0	0.00
	11/10/2021	86,243	15,543	22,283	0	0.00

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POWER PLAY
Ohio Draw Activity

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From 4/3/2021 To 3/30/2022

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	11/13/2021	117,273	44,918	59,085	0	0.00
	11/15/2021	66,379	10,688	11,202	0	0.00
	11/17/2021	89,837	29,252	29,563	0	0.00
	11/20/2021	123,780	42,970	58,066	0	0.00
	11/22/2021	72,035	11,396	19,315	0	0.00
	11/24/2021	102,646	17,815	25,260	0	0.00
	11/27/2021	114,466	21,488	21,506	0	0.00
	11/29/2021	74,354	12,658	20,072	0	0.00
	12/1/2021	100,185	18,009	24,915	0	0.00
	12/4/2021	134,380	22,749	29,897	0	0.00
	12/6/2021	78,461	25,402	27,560	0	0.00
	12/8/2021	102,488	18,630	18,097	0	0.00
	12/11/2021	152,372	27,812	35,690	0	0.00
	12/13/2021	94,082	16,844	17,424	0	0.00
	12/15/2021	123,357	142,444	210,819	0	0.00
	12/18/2021	165,683	27,536	27,838	0	0.00
	12/20/2021	99,638	51,207	51,197	0	0.00
	12/22/2021	132,913	73,002	30,515	0	0.00
	12/25/2021	222,318	75,246	76,582	0	0.00

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POWER PLAY
Ohio Draw Activity

From 4/3/2021 To 3/30/2022

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	12/27/2021	197,532	34,090	222,825	0	0.00
	12/29/2021	295,575	55,139	76,925	0	0.00
	1/1/2022	490,234	97,075	297,469	0	0.00
	1/3/2022	403,891	70,948	81,233	0	0.00
	1/5/2022	590,937	107,152	328,892	0	0.00
	1/8/2022	121,204	216,405	291,740	0	0.00
	1/10/2022	63,621	12,531	44,024	0	0.00
	1/12/2022	78,134	44,754	67,878	0	0.00
	1/15/2022	108,401	22,543	38,301	0	0.00
	1/17/2022	49,993	8,156	8,363	0	0.00
	1/19/2022	75,775	27,872	27,800	0	0.00
	1/22/2022	102,311	18,655	177,720	0	0.00
	1/24/2022	55,436	18,050	31,126	0	0.00
	1/26/2022	76,918	25,868	40,156	0	0.00
	1/29/2022	112,752	62,385	113,060	0	0.00
	1/31/2022	70,137	24,714	23,355	0	0.00
	2/2/2022	98,051	33,016	33,281	0	0.00
	2/5/2022	98,669	18,045	37,540	0	0.00
	2/7/2022	73,241	26,168	27,004	0	0.00

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POWER PLAY
Ohio Draw Activity

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From 4/3/2021 To 3/30/2022

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	2/9/2022	92,327	15,184	14,952	0	0.00
	2/12/2022	126,113	51,830	224,899	0	0.00
	2/14/2022	72,913	25,154	40,240	0	0.00
	2/16/2022	71,549	11,878	11,539	0	0.00
	2/19/2022	90,828	19,296	18,810	0	0.00
	2/21/2022	55,668	10,390	10,625	0	0.00
	2/23/2022	70,994	13,078	12,619	0	0.00
	2/26/2022	94,966	31,938	206,968	0	0.00
	2/28/2022	57,381	10,494	17,452	0	0.00
	3/2/2022	73,439	13,165	28,388	0	0.00
	3/5/2022	98,954	19,968	19,922	0	0.00
	3/7/2022	60,535	19,204	34,470	0	0.00
	3/9/2022	77,566	14,065	14,231	0	0.00
	3/12/2022	106,005	19,323	27,042	0	0.00
	3/14/2022	65,122	23,422	22,817	0	0.00
	3/16/2022	82,881	14,825	22,365	0	0.00
	3/19/2022	114,301	20,414	36,094	0	0.00
	3/21/2022	68,880	11,552	18,150	0	0.00
	3/23/2022	85,116	15,927	15,375	0	0.00

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POWER PLAY
Ohio Draw Activity

From 4/3/2021 To 3/30/2022

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	3/26/2022	115,903	39,842	55,222	0	0.00
	3/28/2022	71,980	12,862	13,585	0	0.00
	3/30/2022	91,830	37,770	85,123	0	0.00
* Totals *		16,458,214	7,190,166	8,060,575		

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POWER PLAY Fixed Prize Analysis

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From 04/03/2021 To 03/30/2022

	Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In(Out)	Receivable (Payable)
Georgia	(240,022)	6,058,741	4,776,683	1,080,497	(38,461)
Illinois	(1,437,223)	6,870,772	7,443,898	(1,981,572)	(28,777)
Massachusetts	1,453,905	2,389,146	3,459,774	443,761	(60,484)
Maryland	(34,461)	7,354,187	4,260,932	2,989,119	69,675
Michigan	316,288	4,936,958	5,559,163	(553,606)	247,689
New Jersey	(475,574)	6,143,066	7,014,694	(1,318,096)	(29,106)
Ohio	(942,461)	7,190,166	8,060,575	(1,675,467)	(137,403)
Texas				0	
Virginia	1,017,442	6,686,196	7,025,844	651,045	26,749
Washington State	342,106	2,684,218	2,711,887	364,319	(49,882)
Totals		50,313,450	50,313,450		

OHIO AUDITOR OF STATE KEITH FABER



**OHIO LOTTERY COMMISSION
POWER PLAY**

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 9/22/2022

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