



OHIO AUDITOR OF STATE  
**KEITH FABER**





OHIO LOTTERY COMMISSION  
CUYAHOGA COUNTY

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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, 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, 2024 through March 31, 2025.

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 period ended March 31, 2025. 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, 2024 through March 31, 2025 (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, 2024 to March 31, 2025 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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Independent Accountants' Report on  
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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.
- c) We selected the "Expired Prize Settlement Sheet Report" for August 2024 and February 2025 which were distributed by the Virginia Lottery. We agreed the actual fixed prizes awarded and the prizes unclaimed on the "Expired Prize Settlement Sheet Report" to the Commission's Internal Control System (ICS) for the following draw dates: August 14, 2023, August 21, 2023, February 7, 2024 and February 24, 2024. We found no exceptions.
- d) 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.
- e) We agreed the total of the period transfers from/to the Commission to/from the Virginia Lottery for settlement of the fixed prize liability as shown in the Commission's cash disbursement/cash receipt 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.
- f) We agreed the balance listed as the Commission's receivable as of March 31, 2025 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, 2025. 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  
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

October 1, 2025

Exhibit I – Draw Activity  
Exhibit II – Fixed Prize Analysis

## VIRGINIA LOTTERY

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POWER PLAY  
Ohio Draw Activity

4/22/2025 1:05:25 PM

From 4/1/2024 To 3/31/2025

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	4/1/2024	560,129	100,649	130,791	0	0.00
	4/3/2024	802,969	374,818	385,370	0	0.00
	4/6/2024	1,141,892	517,472	509,441	0	0.00
	4/8/2024	124,376	21,546	21,880	0	0.00
	4/10/2024	113,516	72,214	51,502	0	0.00
	4/13/2024	147,178	106,972	107,423	0	0.00
	4/15/2024	93,363	33,236	51,456	0	0.00
	4/17/2024	104,339	17,690	17,683	0	0.00
	4/20/2024	146,593	47,358	67,185	0	0.00
	4/22/2024	98,663	16,515	15,967	0	0.00
	4/24/2024	109,909	206,316	139,325	0	0.00
	4/27/2024	147,529	53,466	53,887	0	0.00
	4/29/2024	96,482	16,701	16,722	0	0.00
	5/1/2024	110,315	20,593	20,189	0	0.00
	5/4/2024	156,698	28,507	29,473	0	0.00
	5/6/2024	101,971	16,873	17,354	0	0.00
	5/8/2024	89,730	17,456	26,683	0	0.00
	5/11/2024	121,411	20,735	30,595	0	0.00
	5/13/2024	78,977	12,783	21,276	0	0.00

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POWER PLAY  
Ohio Draw Activity

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From 4/1/2024 To 3/31/2025

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	5/15/2024	89,684	15,574	15,717	0	0.00
	5/18/2024	121,713	20,637	21,173	0	0.00
	5/20/2024	79,427	14,706	15,056	0	0.00
	5/22/2024	93,214	34,946	71,861	0	0.00
	5/25/2024	125,486	44,182	43,598	0	0.00
	5/27/2024	74,313	49,264	50,305	0	0.00
	5/29/2024	94,915	17,416	17,428	0	0.00
	6/1/2024	137,511	25,101	43,619	0	0.00
	6/3/2024	92,130	65,066	23,483	0	0.00
	6/5/2024	102,360	37,074	36,224	0	0.00
	6/8/2024	146,907	50,426	67,611	0	0.00
	6/10/2024	103,548	18,723	19,035	0	0.00
	6/12/2024	83,432	63,751	23,457	0	0.00
	6/15/2024	111,801	39,700	38,275	0	0.00
	6/17/2024	73,560	13,530	21,725	0	0.00
	6/19/2024	83,377	34,674	51,945	0	0.00
	6/22/2024	115,199	20,340	38,959	0	0.00
	6/24/2024	79,862	14,899	14,695	0	0.00
	6/26/2024	88,617	73,892	73,584	0	0.00

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POWER PLAY  
Ohio Draw Activity

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From 4/1/2024 To 3/31/2025

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	6/29/2024	127,818	41,380	41,465	0	0.00
	7/1/2024	86,501	17,122	16,205	0	0.00
	7/3/2024	103,296	16,958	17,472	0	0.00
	7/6/2024	102,031	17,246	17,831	0	0.00
	7/8/2024	71,513	23,710	40,620	0	0.00
	7/10/2024	82,106	29,976	49,235	0	0.00
	7/13/2024	113,516	20,679	209,250	0	0.00
	7/15/2024	74,106	26,840	26,477	0	0.00
	7/17/2024	84,335	13,369	13,298	0	0.00
	7/20/2024	115,087	42,652	43,183	0	0.00
	7/22/2024	79,906	12,035	12,436	0	0.00
	7/24/2024	88,382	17,593	202,165	0	0.00
	7/27/2024	121,211	141,624	60,079	0	0.00
	7/29/2024	80,815	126,466	44,196	0	0.00
	7/31/2024	92,850	69,279	36,980	0	0.00
	8/3/2024	130,891	40,068	78,980	0	0.00
	8/5/2024	85,667	65,621	23,566	0	0.00
	8/7/2024	92,308	34,022	34,157	0	0.00
	8/10/2024	134,894	25,035	34,763	0	0.00

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POWER PLAY  
Ohio Draw Activity

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From 4/1/2024 To 3/31/2025

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	8/12/2024	90,368	32,152	31,046	0	0.00
	8/14/2024	80,912	116,920	45,339	0	0.00
	8/17/2024	113,346	76,020	115,158	0	0.00
	8/19/2024	75,132	64,731	50,585	0	0.00
	8/21/2024	79,461	14,528	14,882	0	0.00
	8/24/2024	114,463	42,074	61,287	0	0.00
	8/26/2024	73,049	26,272	25,208	0	0.00
	8/28/2024	85,527	13,526	22,459	0	0.00
	8/31/2024	127,084	71,984	30,941	0	0.00
	9/2/2024	72,002	24,494	24,094	0	0.00
	9/4/2024	100,790	33,442	52,617	0	0.00
	9/7/2024	142,377	23,087	23,210	0	0.00
	9/9/2024	93,407	34,600	69,972	0	0.00
	9/11/2024	109,178	40,156	40,146	0	0.00
	9/14/2024	144,878	22,647	32,513	0	0.00
	9/16/2024	93,274	75,228	110,787	0	0.00
	9/18/2024	107,297	65,109	94,293	0	0.00
	9/21/2024	148,001	26,840	26,264	0	0.00
	9/23/2024	102,788	135,384	52,653	0	0.00

# VIRGINIA LOTTERY

## POWER PLAY Ohio Draw Activity

From 4/1/2024 To 3/31/2025

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	9/25/2024	116,594	20,701	20,610	0	0.00
	9/28/2024	155,922	58,256	57,272	0	0.00
	9/30/2024	106,644	18,113	18,524	0	0.00
	10/2/2024	120,704	141,472	78,810	0	0.00
	10/5/2024	162,145	29,548	30,130	0	0.00
	10/7/2024	114,107	18,644	194,129	0	0.00
	10/9/2024	126,606	45,480	45,475	0	0.00
	10/12/2024	169,972	159,318	114,441	0	0.00
	10/14/2024	114,605	20,401	19,653	0	0.00
	10/16/2024	131,567	25,625	25,721	0	0.00
	10/19/2024	176,953	61,106	62,051	0	0.00
	10/21/2024	124,250	20,623	29,160	0	0.00
	10/23/2024	142,435	24,348	41,552	0	0.00
	10/26/2024	106,680	18,342	18,086	0	0.00
	10/28/2024	67,623	11,535	11,681	0	0.00
	10/30/2024	78,335	28,418	27,075	0	0.00
	11/2/2024	111,347	35,924	36,992	0	0.00
	11/4/2024	76,024	563,139	200,171	0	0.00
	11/6/2024	83,003	15,050	24,345	0	0.00

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POWER PLAY  
Ohio Draw Activity

4/22/2025 1:05:25 PM

From 4/1/2024 To 3/31/2025

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	11/9/2024	114,564	18,165	27,581	0	0.00
	11/11/2024	79,348	30,578	30,645	0	0.00
	11/13/2024	86,858	16,590	16,357	0	0.00
	11/16/2024	117,264	75,840	262,423	0	0.00
	11/18/2024	81,045	26,228	43,636	0	0.00
	11/20/2024	90,083	31,416	30,246	0	0.00
	11/23/2024	121,659	44,760	44,989	0	0.00
	11/25/2024	82,662	14,562	14,361	0	0.00
	11/27/2024	101,464	282,624	120,600	0	0.00
	11/30/2024	120,146	63,144	139,649	0	0.00
	12/2/2024	90,031	18,204	18,279	0	0.00
	12/4/2024	105,464	21,482	21,192	0	0.00
	12/7/2024	140,197	23,893	33,402	0	0.00
	12/9/2024	72,892	12,448	22,022	0	0.00
	12/11/2024	82,453	13,844	13,339	0	0.00
	12/14/2024	117,661	18,752	19,570	0	0.00
	12/16/2024	77,355	13,676	13,404	0	0.00
	12/18/2024	94,551	19,771	29,664	0	0.00
	12/21/2024	135,182	46,240	295,435	0	0.00

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POWER PLAY  
Ohio Draw Activity

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From 4/1/2024 To 3/31/2025

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	12/23/2024	107,303	19,080	19,176	0	0.00
	12/25/2024	107,706	41,402	233,360	0	0.00
	12/28/2024	202,294	37,519	36,337	0	0.00
	12/30/2024	108,493	35,912	54,124	0	0.00
	1/1/2025	110,618	37,608	54,098	0	0.00
	1/4/2025	158,886	77,494	45,542	0	0.00
	1/6/2025	91,903	15,481	15,557	0	0.00
	1/8/2025	111,846	19,360	19,301	0	0.00
	1/11/2025	156,420	156,588	75,475	0	0.00
	1/13/2025	112,335	21,411	21,449	0	0.00
	1/15/2025	121,629	49,038	48,467	0	0.00
	1/18/2025	173,146	30,685	231,413	0	0.00
	1/20/2025	68,538	22,718	59,809	0	0.00
	1/22/2025	74,912	14,674	14,811	0	0.00
	1/25/2025	112,376	38,804	39,226	0	0.00
	1/27/2025	75,907	12,167	12,135	0	0.00
	1/29/2025	85,608	132,092	48,761	0	0.00
	2/1/2025	122,262	22,664	22,249	0	0.00
	2/3/2025	86,853	31,312	30,660	0	0.00

## VIRGINIA LOTTERY

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POWER PLAY  
Ohio Draw Activity

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From 4/1/2024 To 3/31/2025

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	2/5/2025	94,479	32,582	50,262	0	0.00
	2/8/2025	130,503	23,770	42,422	0	0.00
	2/10/2025	84,768	131,964	50,265	0	0.00
	2/12/2025	95,047	19,372	36,634	0	0.00
	2/15/2025	132,905	24,576	23,741	0	0.00
	2/17/2025	81,650	47,022	70,723	0	0.00
	2/19/2025	96,342	15,731	15,794	0	0.00
	2/22/2025	136,751	74,330	32,825	0	0.00
	2/24/2025	97,254	35,446	34,648	0	0.00
	2/26/2025	109,355	17,996	17,455	0	0.00
	3/1/2025	152,342	51,494	52,339	0	0.00
	3/3/2025	103,384	16,473	25,753	0	0.00
	3/5/2025	109,863	36,774	72,352	0	0.00
	3/8/2025	157,627	165,190	101,927	0	0.00
	3/10/2025	107,252	17,977	18,269	0	0.00
	3/12/2025	121,301	19,857	29,260	0	0.00
	3/15/2025	165,705	62,180	80,905	0	0.00
	3/17/2025	119,419	22,562	22,544	0	0.00
	3/19/2025	136,235	23,542	42,260	0	0.00

# VIRGINIA LOTTERY

## POWER PLAY Ohio Draw Activity

From 4/1/2024 To 3/31/2025

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	3/22/2025	192,278	169,300	107,431	0	0.00
	3/24/2025	128,365	24,378	23,493	0	0.00
	3/26/2025	143,569	49,598	68,734	0	0.00
	3/29/2025	218,779	178,038	134,006	0	0.00
	3/31/2025	71,961	11,757	20,836	0	0.00
* Totals *		19,436,227	8,272,848	8,837,264		

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## VIRGINIA LOTTERY

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4/22/2025 1:02:55 PM

POWER PLAY  
Fixed Prize Analysis

From 04/01/2024 To 03/31/2025

	Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In(Out)	Receivable (Payable)
Georgia	2,556,649	6,721,215	5,675,936	2,550,866	1,051,062
Illinois	(1,009,836)	8,648,543	7,544,018	(1,100,836)	1,195,525
Massachusetts	(753,178)	3,313,255	3,692,739	(659,121)	(473,541)
Michigan	533,603	5,292,814	5,353,340	569,429	(96,352)
New Jersey	545,660	7,578,555	6,853,027	560,022	711,166
Ohio	(1,075,321)	8,272,848	8,837,264	(1,121,557)	(518,180)
Texas				0	
Virginia	74,387	5,396,188	6,981,026	26,087	(1,536,538)
Washington State	(871,964)	2,586,930	2,872,998	(824,890)	(333,142)
<b>Totals</b>		<b>47,810,348</b>	<b>47,810,348</b>		

# 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 10/14/2025

65 East State Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

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