



Dave Yost • Auditor of State

**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 (OLC) and the other member lotteries in the states of California, Georgia, Illinois, Maryland, Massachusetts, Michigan, New Jersey, New York, Virginia, Texas, and Washington (referred to as the "Member Lotteries") who operate Power Play, solely to assist the OLC and Member Lotteries with respect to the evaluation of the following financial information associated with Power Play: The OLC sales and prize expense for the period April 1, 2011 through March 31, 2012. We followed the American Institute of Certified Public Accountants' attestation standards for agreed-upon procedures engagements and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. The sufficiency of the procedures is solely the responsibility of the 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. Our procedures were as follows:

- a) We obtained from the OLC the "Draw Activity" and "Fixed Prize Analysis" for the period April 1, 2011 through March 31, 2012 (attached as Exhibit I and Exhibit II, respectively). We proved their mathematical accuracy with no exceptions noted.
- b) We randomly selected the following five (5) drawings from the period April 1, 2011 to March 31, 2012 for testing and performed procedures "c", "d", and "e" below:

November 2, 2011
November 30, 2011
January 28, 2012
March 7, 2012
March 21, 2012

- c) For each drawing selected in step "b" above, we compared the total amount of sales as shown on the daily sales report produced by the OLC'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 OLC'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.

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- 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 randomly selected two months (April 2011 and May 2011) and obtained the "Expired Prize Settlement Report" distributed by the Virginia Lottery. For the two months selected, we obtained from the OLC 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 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 OLC to the Virginia Lottery for settlement of the fixed prize liability as shown in the OLC'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 OLC's receivable as of March 31, 2012 for the fixed prizes as shown on the "Fixed Prize Analysis" report attached as Exhibit II to the OLC's financial accounting records and to the Power Play Prize Settlement Report as of March 31, 2012 and found them to be in agreement.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the OLC sales and prize expense for the period April 1, 2011 through March 31, 2012. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Ohio Lottery Commission and Member Lotteries, and is not intended to be and should not be used by anyone other than these specified parties.



Dave Yost
Auditor of State

October 1, 2012

Exhibit I – Draw Activity
Exhibit II – Fixed Prize Analysis

Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
4/02/2011	183,676	32,339	24,627		
4/06/2011	182,576	21,287	32,056		
4/09/2011	117,396	43,425	46,289		
4/13/2011	101,005	24,938	26,210		
4/16/2011	115,159	59,308	64,473		
4/20/2011	109,671	46,542	33,345		
4/23/2011	124,221	32,354	31,643		
4/27/2011	93,978	12,733	12,226		
4/30/2011	105,812	823,640	105,565		
5/04/2011	98,183	39,594	129,960		
5/07/2011	113,752	41,412	134,331		
5/11/2011	103,516	25,078	23,948		
5/14/2011	119,176	14,229	96,956		
5/18/2011	120,924	44,661	46,937		
5/21/2011	144,564	53,318	36,947		
5/25/2011	135,051	26,582	20,028		
5/28/2011	162,860	60,633	65,920		
6/01/2011	171,501	61,122	66,027		
6/04/2011	112,204	54,764	53,501		
6/08/2011	96,434	45,536	43,846		
6/11/2011	102,370	24,456	30,283		
6/15/2011	91,554	34,233	38,404		
6/18/2011	102,522	12,311	100,496		
6/22/2011	94,131	33,171	37,496		
6/25/2011	108,616	96,972	48,193		
6/29/2011	100,696	21,750	23,718		
7/02/2011	103,541	24,808	33,316		
7/06/2011	86,229	10,015	11,614		
7/09/2011	98,733	48,582	37,749		
7/13/2011	91,321	833,585	124,387		
7/16/2011	106,879	26,672	27,816		
7/20/2011	97,475	34,401	38,310		
7/23/2011	114,101	29,402	28,585		
7/27/2011	117,402	13,618	13,378		
7/30/2011	141,928	16,877	17,439		
8/03/2011	173,110	22,304	27,980		
8/06/2011	184,229	42,772	46,799		
8/10/2011	214,845	76,422	83,155		
8/13/2011	120,868	14,252	17,301		
8/17/2011	105,651	33,612	37,067		
8/20/2011	116,897	14,143	13,853		
8/24/2011	105,969	52,420	60,236		
8/27/2011	117,958	27,022	30,098		
8/31/2011	113,014	52,012	51,919		
9/03/2011	140,755	65,256	153,280		
9/07/2011	139,409	55,404	152,196		
9/10/2011	111,113	44,343	42,639		
9/14/2011	97,361	23,198	23,623		
9/17/2011	103,116	12,699	13,347		
9/21/2011	92,446	93,981	45,687		
9/24/2011	103,628	52,404	59,778		
9/28/2011	96,009	11,304	12,837		

Exhibit I

Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
10/01/2011	110,745	28,840	30,926		
10/05/2011	104,684	36,777	38,038		
10/08/2011	119,184	58,348	151,232		
10/12/2011	117,199	29,896	33,257		
10/15/2011	145,380	51,870	52,406		
10/19/2011	144,740	67,320	157,591		
10/22/2011	165,074	65,118	77,532		
10/26/2011	179,783	42,694	46,934		
10/29/2011	224,099	101,268	110,970		
11/02/2011	278,379	100,629	107,296		
11/05/2011	123,416	28,596	28,608		
11/09/2011	107,457	23,026	26,975		
11/12/2011	119,533	53,844	57,408		
11/16/2011	111,643	12,735	14,971		
11/19/2011	123,192	33,282	133,024		
11/23/2011	101,957	822,419	106,555		
11/26/2011	97,156	10,348	12,877		
11/30/2011	94,450	11,114	15,572		
12/03/2011	112,034	30,096	28,801		
12/07/2011	102,546	12,411	11,140		
12/10/2011	114,871	52,732	147,156		
12/14/2011	108,323	50,920	55,337		
12/17/2011	127,276	43,128	49,884		
12/21/2011	134,611	64,584	86,513		
12/24/2011	157,222	18,864	20,973		
12/28/2011	94,378	21,474	105,544		
12/31/2011	112,952	38,481	139,668		
1/04/2012	91,304	30,678	33,726		
1/07/2012	105,828	53,068	146,801		
1/11/2012	98,124	22,953	14,521		
1/14/2012	106,630	48,180	50,884		
1/18/2012	85,896	21,230	24,371		
1/21/2012	95,242	25,877	29,867		
1/25/2012	96,870	25,614	29,810		
1/28/2012	111,040	29,458	30,469		
2/01/2012	129,188	38,591	43,438		
2/04/2012	165,430	43,970	52,007		
2/08/2012	195,508	79,797	64,641		
2/11/2012	340,261	91,527	108,499		
2/15/2012	92,463	26,332	35,453		
2/18/2012	100,939	26,142	26,545		
2/22/2012	89,062	51,580	24,269		
2/25/2012	100,748	26,544	28,791		
2/29/2012	82,176	52,576	29,595		
3/03/2012	96,508	29,000	30,786		
3/07/2012	85,474	21,096	22,156		
3/10/2012	89,917	26,015	29,380		
3/14/2012	79,199	20,753	20,257		
3/17/2012	90,309	22,806	25,943		
3/21/2012	80,749	49,947	26,626		
3/24/2012	86,076	23,048	23,314		
3/28/2012	78,853	20,210	23,330		

Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
3/31/2012	91,433	24,114	26,611		
* Totals *	12,603,046	6,359,816	5,427,092		

	Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In(Out)	Receivable (Payable)
Georgia	250,828	3,605,730	2,577,458	7,652	1,271,448
Illinois	321,173-	5,179,848	4,854,191	107,087	102,603-
Massachusetts	266,389	1,812,053	2,468,388	31,951	421,897-
Maryland	504,215-	2,336,332	2,210,978	722,429-	343,568
Michigan	16,657-	2,722,722	3,712,160	342,315-	663,780-
New Jersey	430,412-	5,048,362	5,619,128	842,638-	158,540-
New York	558,788	6,743,901	5,907,748	1,645,136	250,195-
Ohio	250,768-	6,359,816	5,427,092	162,195	519,761
POWER BALL					
Texas	213,856-	11,045,832	11,576,613	274,629-	470,008-
Virginia	900,145	3,728,700	3,884,988	593,488	150,369
Washington State	239,069-	951,593	1,296,145	365,498-	218,123-
** Totals **		49,534,889	49,534,889		



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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
NOVEMBER 27, 2012