



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 (Commission) 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 Commission and 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, 2012 through March 31, 2013. We followed the American Institute of Certified Public Accountants' attestation standards for agreed-upon procedures engagements 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 Commission the "Draw Activity" and the "Fixed Prize Analysis" reports for the period April 1, 2012 through March 31, 2013 (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, 2012 to March 31, 2013 for testing and performed procedures "c", "d", and "e" below:

August 8, 2012
November 10, 2012
December 5, 2012
January 16, 2013
March 13, 2013

- 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 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 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 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 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 (December 2012 and February 2013) and obtained "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 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 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 and found them to be in agreement.
- i) We compared the balance listed as the Commission's receivable as of March 31, 2013 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, 2013 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 Commission sales and prize expense for the period April 1, 2012 through March 31, 2013. 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 Commission and Member Lotteries, and is not intended to be and should not be used by anyone else.



Dave Yost
Auditor of State

October 1, 2013

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
4/04/2012	77,438	19,464	19,262		
4/07/2012	87,608	24,384	37,515		
4/11/2012	84,319	50,465	30,157		
4/14/2012	100,236	25,468	24,951		
4/18/2012	95,937	24,271	23,978		
4/21/2012	108,330	26,132	26,262		
4/25/2012	106,878	27,830	27,006		
4/28/2012	79,778	20,153	23,749		
5/02/2012	69,350	18,349	21,163		
5/05/2012	77,361	19,698	20,431		
5/09/2012	72,611	16,984	129,374		
5/12/2012	81,887	19,847	20,128		
5/16/2012	76,417	20,138	20,238		
5/19/2012	92,576	22,705	134,751		
5/23/2012	86,001	20,777	20,157		
5/26/2012	95,355	23,157	22,844		
5/30/2012	86,913	22,196	24,836		
6/02/2012	112,381	28,900	33,610		
6/06/2012	105,975	27,886	36,614		
6/09/2012	124,529	62,860	41,420		
6/13/2012	131,007	34,337	33,601		
6/16/2012	77,085	20,972	23,726		
6/20/2012	68,166	16,521	20,220		
6/23/2012	76,559	19,858	19,009		
6/27/2012	64,909	15,845	16,201		
6/30/2012	69,509	18,069	20,849		
7/04/2012	62,742	16,273	16,681		
7/07/2012	75,863	19,559	130,059		
7/11/2012	72,875	19,043	25,529		
7/14/2012	82,926	23,664	23,286		
7/18/2012	82,282	21,098	24,477		
7/21/2012	92,076	22,253	22,775		
7/25/2012	86,589	20,090	23,423		
7/28/2012	97,322	28,029	27,739		
8/01/2012	100,254	24,877	25,149		
8/04/2012	116,393	30,420	47,589		
8/08/2012	130,079	38,081	53,616		
8/11/2012	173,114	42,381	44,744		
8/15/2012	299,210	137,080	93,080		
8/18/2012	74,219	17,152	136,161		
8/22/2012	67,512	17,156	128,816		
8/25/2012	75,509	50,916	27,830		
8/29/2012	68,673	16,743	19,683		
9/01/2012	82,446	20,460	24,380		
9/05/2012	73,961	19,771	22,648		
9/08/2012	88,213	23,696	29,332		
9/12/2012	85,394	21,210	24,866		
9/15/2012	96,649	23,925	29,550		
9/19/2012	97,262	25,831	29,573		
9/22/2012	111,491	60,010	35,613		
9/26/2012	125,646	32,256	144,077		
9/29/2012	76,023	19,947	30,751		

Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
10/03/2012	70,598	17,485	128,646		
10/06/2012	72,714	20,363	23,243		
10/10/2012	65,471	16,011	19,023		
10/13/2012	72,427	20,067	28,890		
10/17/2012	68,136	20,870	27,017		
10/20/2012	77,876	20,496	23,883		
10/24/2012	73,874	17,896	19,328		
10/27/2012	90,115	24,273	23,356		
10/31/2012	83,763	22,415	22,506		
11/03/2012	100,507	28,085	30,987		
11/07/2012	97,686	53,259	26,685		
11/10/2012	111,544	25,445	138,263		
11/14/2012	115,948	30,821	32,405		
11/17/2012	139,595	34,364	141,874		
11/21/2012	162,650	41,759	145,497		
11/24/2012	250,343	61,092	186,689		
11/28/2012	887,557	1,291,956	514,057		
12/01/2012	83,912	20,978	25,432		
12/05/2012	77,950	20,234	24,491		
12/08/2012	81,753	21,212	27,994		
12/12/2012	79,656	19,703	19,476		
12/15/2012	76,656	47,603	29,124		
12/19/2012	73,231	20,287	27,016		
12/22/2012	75,462	20,178	139,900		
12/26/2012	61,139	15,043	119,220		
12/29/2012	70,147	16,480	20,061		
1/02/2013	62,987	15,180	15,156		
1/05/2013	74,439	18,655	18,756		
1/09/2013	69,831	17,953	20,717		
1/12/2013	78,234	1,022,091	130,561		
1/16/2013	74,643	21,506	23,750		
1/19/2013	95,940	27,710	29,769		
1/23/2013	84,346	21,602	25,557		
1/26/2013	96,438	25,338	27,577		
1/30/2013	102,321	24,263	27,523		
2/02/2013	121,982	29,699	132,084		
2/06/2013	135,131	34,455	41,009		
2/09/2013	80,165	20,660	27,662		
2/13/2013	71,819	50,532	25,942		
2/16/2013	80,882	21,330	20,950		
2/20/2013	73,756	19,672	23,306		
2/23/2013	83,907	23,498	130,448		
2/27/2013	81,180	21,836	23,956		
3/02/2013	106,101	56,644	32,033		
3/06/2013	105,379	25,512	32,069		
3/09/2013	124,990	31,492	39,110		
3/13/2013	129,634	36,277	41,799		
3/16/2013	163,777	41,975	264,320		
3/20/2013	182,060	74,803	61,225		
3/23/2013	323,054	84,335	88,084		
3/27/2013	76,274	19,549	24,991		
3/30/2013	87,785	22,398	26,266		
* Totals *	10,891,603	5,196,527	5,433,162		

	Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In(Out)	Receivable (Payable)
Georgia	1,271,448	2,607,449	2,834,500	1,967,417	923,020-
Illinois	102,603-	5,071,159	5,046,340	565,401-	487,617
Massachusetts	421,897-	1,361,125	2,323,563	650,544-	733,791-
Maryland	343,568	2,387,196	2,344,553	61,281	324,930
Michigan	663,780-	2,744,925	2,901,829	1,021,885-	201,201
New Jersey	158,540-	2,955,538	4,962,725	664,315-	1,501,412-
New York	250,195-	6,449,915	5,820,959	860,491-	1,239,252
Ohio	519,761	5,196,527	5,433,162	50,993-	334,119
POWER BALL					
Texas	470,008-	14,284,476	13,303,385	711,838-	1,222,921
Virginia	150,369	4,184,018	3,795,677	797,386	258,676-
Washington State	218,123-	2,679,149	1,154,784	1,699,383	393,141-
** Totals **		49,921,477	49,921,477		

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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
DECEMBER 3, 2013**