



Dave Yost • Auditor of State

OHIO LOTTERY COMMISSION
CUYAHOGA COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Independent Accountants' Report on Applying Agreed Upon Procedures.....	1
Exhibit I- Power Play Multi-State Lottery-Draw Activity For the Period April 1, 2013 to March 31, 2014.....	3
Exhibit II- Power Play Multi-State Lottery- Fixed Prize Analysis For the Period April 1, 2013 to March 31, 2014.....	5

This page intentionally left blank.



Dave Yost • Auditor of State

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, Texas, Virginia 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, 2013 through March 31, 2014. 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 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. Our procedures were as follows:

- a) We obtained from the Commission the "Draw Activity" and "Fixed Prize Analysis" for the period April 1, 2013 through March 31, 2014 (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, 2013 to March 31, 2014 for testing and performed procedures "c", "d", and "e" below:
 - June 26, 2013
 - September 14, 2013
 - October 19, 2013
 - January 1, 2014
 - March 29, 2014
- c) For each draw date 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.
- 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 October 2013 and February 2014 and obtained the "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 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.
- h) We compared the balance listed as the Commission's payable as of March 31, 2014 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, 2014 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, 2013 through March 31, 2014. 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
Columbus, Ohio

September 16, 2014

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
4/03/2013	78,000	22,087	29,356		
4/06/2013	89,613	24,732	138,769		
4/10/2013	79,375	18,710	18,944		
4/13/2013	92,264	23,601	24,360		
4/17/2013	81,745	1,020,614	236,354		
4/20/2013	94,749	23,195	27,332		
4/24/2013	96,288	24,000	23,679		
4/27/2013	111,464	29,594	32,907		
5/01/2013	114,297	29,820	35,079		
5/04/2013	136,074	36,484	46,120		
5/08/2013	149,502	1,038,101	155,391		
5/11/2013	178,162	46,131	59,235		
5/15/2013	302,240	73,882	95,655		
5/18/2013	728,943	227,480	339,941		
5/22/2013	80,678	19,683	133,235		
5/25/2013	88,695	25,015	45,612		
5/29/2013	72,152	17,153	16,732		
6/01/2013	87,559	21,265	27,967		
6/05/2013	78,150	18,539	17,456		
6/08/2013	89,718	55,454	32,085		
6/12/2013	80,636	19,775	18,609		
6/15/2013	93,817	21,690	24,923		
6/19/2013	88,638	23,452	26,049		
6/22/2013	100,686	26,677	29,047		
6/26/2013	70,818	18,170	18,314		
6/29/2013	82,069	20,265	19,794		
7/03/2013	76,897	18,972	26,338		
7/06/2013	82,100	21,583	22,405		
7/10/2013	75,453	18,731	22,137		
7/13/2013	88,068	52,172	26,099		
7/17/2013	86,393	23,369	22,774		
7/20/2013	100,080	25,268	126,835		
7/24/2013	97,779	27,234	30,654		
7/27/2013	121,662	60,591	34,021		
7/31/2013	144,291	37,266	44,089		
8/03/2013	201,291	48,507	153,033		
8/07/2013	471,417	116,076	230,575		
8/10/2013	82,237	52,649	30,558		
8/14/2013	76,747	20,146	22,772		
8/17/2013	87,013	21,860	25,796		
8/21/2013	81,226	51,228	30,505		
8/24/2013	92,927	25,537	27,457		
8/28/2013	98,123	29,725	36,876		
8/31/2013	116,654	61,152	145,128		
9/04/2013	111,093	30,441	30,863		
9/07/2013	138,190	36,887	141,632		
9/11/2013	148,812	68,829	55,254		
9/14/2013	201,858	52,494	50,778		
9/18/2013	336,065	119,254	124,545		
9/21/2013	85,726	24,197	28,450		
9/25/2013	78,174	21,097	31,365		
9/28/2013	86,513	23,490	23,101		

Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
10/02/2013	82,714	22,048	28,626		
10/05/2013	91,218	24,754	39,027		
10/09/2013	91,003	24,077	24,358		
10/12/2013	98,908	24,463	24,863		
10/16/2013	101,537	26,072	25,153		
10/19/2013	111,351	30,027	30,447		
10/23/2013	116,663	32,662	36,743		
10/26/2013	83,847	22,315	28,643		
10/30/2013	72,654	18,772	18,711		
11/02/2013	85,549	52,930	36,300		
11/06/2013	77,575	21,003	37,759		
11/09/2013	85,557	20,781	19,834		
11/13/2013	81,915	20,787	21,050		
11/16/2013	96,566	24,408	28,178		
11/20/2013	70,508	19,653	30,406		
11/23/2013	78,659	21,020	27,382		
11/27/2013	76,327	19,855	19,793		
11/30/2013	78,146	21,526	20,281		
12/04/2013	80,525	22,551	27,939		
12/07/2013	91,692	54,938	27,453		
12/11/2013	91,993	55,472	32,320		
12/14/2013	88,020	20,317	23,785		
12/18/2013	85,068	19,632	19,952		
12/21/2013	75,392	19,407	20,152		
12/25/2013	64,055	14,770	14,741		
12/28/2013	71,321	18,661	129,720		
1/01/2014	64,771	16,202	19,941		
1/04/2014	73,539	17,541	18,465		
1/08/2014	63,989	15,020	18,683		
1/11/2014	75,939	17,860	20,248		
1/15/2014	73,478	18,949	32,935		
1/18/2014	84,182	22,349	28,087		
1/22/2014	82,350	30,212	35,423		
1/25/2014	88,241	13,119	13,609		
1/29/2014	86,728	12,620	14,598		
2/01/2014	113,558	1,020,471	218,774		
2/05/2014	101,526	31,402	31,027		
2/08/2014	126,021	18,032	21,367		
2/12/2014	136,791	18,897	19,988		
2/15/2014	170,995	77,948	177,127		
2/19/2014	338,148	117,006	213,870		
2/22/2014	81,886	52,152	61,605		
2/26/2014	74,218	11,053	10,910		
3/01/2014	89,865	46,197	59,746		
3/05/2014	74,878	12,556	13,124		
3/08/2014	82,915	12,759	170,358		
3/12/2014	72,631	21,228	12,829		
3/15/2014	85,848	36,735	37,695		
3/19/2014	82,584	12,467	14,027		
3/22/2014	85,394	11,898	12,454		
3/26/2014	68,312	9,564	11,015		
3/29/2014	75,181	13,218	13,067		
* Totals *	11,495,852	6,374,680	5,311,573		

	Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In(Out)	Receivable (Payable)
California					
Georgia	923,020-	1,769,381	2,669,435	1,738,250-	84,824-
Illinois	487,617	5,022,527	4,541,881	1,088,038	119,775-
Massachusetts	733,791-	2,410,433	2,169,869	426,158-	67,069-
Maryland	324,930	1,458,969	2,403,388	533,216-	86,273-
Michigan	201,201	1,660,466	2,584,677	636,283-	86,727-
New Jersey	1,501,412-	3,927,133	4,578,275	3,014,598-	862,044
New York	1,239,252	6,505,046	5,471,154	2,427,004	153,860-
Ohio	334,119	6,374,680	5,311,573	1,564,919	167,693-
POWER BALL					
Texas	1,222,921	14,626,420	13,281,877	2,567,464	
Virginia	258,676-	3,570,226	3,842,512	468,730-	62,232-
Washington State	393,141-	658,196	1,128,836	830,190-	33,591-
** Totals **		47,983,477	47,983,477		

This page intentionally left blank.



Dave Yost • Auditor of State

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
OCTOBER 7, 2014**