



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 (the 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, 2016 through March 31, 2017. 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.

This report only describes exceptions exceeding \$10.

Our procedures were as follows:

- a) We obtained from the Commission the "Draw Activity" and "Fixed Prize Analysis" for the period April 1, 2016 through March 31, 2017 (attached as Exhibit I and Exhibit II, respectively). We mathematically checked their accuracy and found them to be in agreement.
- b) We haphazardly selected the following five (5) drawings from the period April 1, 2016 to March 31, 2017 for testing and performed procedures "c", "d", and "e" below:

May 21, 2016
July 6, 2016
September 3, 2016
December 3, 2016
March 1, 2017

- 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 haphazardly selected two months (May 2016 and June 2016) 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 amounts shown as the total of the actual fixed prizes and the total of the 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, 2017 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, 2017 and found them to be in agreement.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Commission's sales and prize expense for the period April 1, 2016 through March 31, 2017. 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.

This report is for the evaluation of the financial information enumerated in our procedures above and is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

September 13, 2017

Exhibit I – Draw Activity
Exhibit II – Fixed Prize Analysis

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Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amt	Cash Option Amt
4/02/2016	106,483	20,607		28,902	
4/06/2016	102,410	16,878		25,754	
4/09/2016	108,750	139,668		56,711	
4/13/2016	108,558	35,486		51,782	
4/16/2016	120,134	22,764		31,220	
4/20/2016	112,355	41,112		56,515	
4/23/2016	126,291	102,092		166,428	
4/27/2016	128,074	22,272		22,415	
4/30/2016	157,181	57,758		73,431	
5/04/2016	211,802	77,552		95,566	
5/07/2016	351,100	112,779		90,310	
5/11/2016	76,016	25,494		40,514	
5/14/2016	81,967	30,276		29,745	
5/18/2016	72,489	26,846		42,002	
5/21/2016	81,527	59,043		235,813	
5/25/2016	72,401	25,814		25,744	
5/28/2016	79,544	14,017		21,761	
6/01/2016	74,856	53,288		82,543	
6/04/2016	88,473	14,998		15,289	
6/08/2016	80,138	26,256		40,024	
6/11/2016	87,812	18,469		18,858	
6/15/2016	82,991	15,449		23,335	
6/18/2016	95,065	17,993		174,230	
6/22/2016	88,278	31,924		30,880	
6/25/2016	101,905	17,748		17,619	
6/29/2016	103,522	17,761		25,432	
7/02/2016	140,389	25,108		40,841	
7/06/2016	141,074	49,674		47,076	
7/09/2016	156,596	56,904		104,862	
7/13/2016	134,425	50,772		51,003	
7/16/2016	146,591	26,497		26,052	
7/20/2016	146,246	27,523		27,511	
7/23/2016	167,637	32,156		40,603	
7/27/2016	239,146	38,897		47,080	
7/30/2016	332,670	115,807		93,836	
8/03/2016	84,230	29,498		28,911	
8/06/2016	88,433	33,064		48,464	
8/10/2016	78,577	57,740		56,768	
8/13/2016	89,112	15,018		15,307	
8/17/2016	80,703	29,306		29,687	
8/20/2016	93,346	14,842		22,635	
8/24/2016	85,631	27,658		57,882	
8/27/2016	96,267	15,572		15,252	
8/31/2016	91,298	17,247		17,286	
9/03/2016	107,757	137,072		52,336	
9/07/2016	95,569	66,626		23,721	
9/10/2016	109,807	19,282		19,846	
9/14/2016	106,297	20,020		20,117	
9/17/2016	117,975	62,598		60,308	
9/21/2016	70,154	36,114		36,625	
9/24/2016	77,697	13,141		13,530	
9/28/2016	69,452	21,542		22,779	
10/01/2016	80,832	13,661		13,487	

Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amt	Cash Option Amt
10/05/2016	73,052	13,117		13,457	
10/08/2016	81,452	14,742		14,874	
10/12/2016	76,929	12,398		12,552	
10/15/2016	86,907	13,768		13,487	
10/19/2016	79,463	13,978		13,512	
10/22/2016	90,564	14,674		22,592	
10/26/2016	83,434	14,102		13,843	
10/29/2016	92,855	33,002		31,884	
11/02/2016	93,606	17,276		24,701	
11/05/2016	107,168	38,006		39,202	
11/09/2016	100,271	16,838		17,398	
11/12/2016	118,734	19,678		27,416	
11/16/2016	124,439	23,893		25,164	
11/19/2016	145,907	23,916		31,181	
11/23/2016	171,779	31,036		31,779	
11/26/2016	208,399	35,983		49,620	
11/30/2016	69,581	15,917		22,902	
12/03/2016	80,188	13,575		13,796	
12/07/2016	71,512	11,662		11,049	
12/10/2016	79,750	14,902		14,465	
12/14/2016	76,092	126,340		40,169	
12/17/2016	86,209	16,393		16,650	
12/21/2016	67,659	49,052		51,620	
12/24/2016	81,458	12,861		27,224	
12/28/2016	66,078	11,809		12,416	
12/31/2016	90,764	16,876		30,855	
1/04/2017	69,501	24,578		25,599	
1/07/2017	77,516	14,876		22,276	
1/11/2017	72,304	12,423		13,100	
1/14/2017	86,584	74,796		71,371	
1/18/2017	77,895	14,128		14,441	
1/21/2017	91,678	15,334		157,798	
1/25/2017	83,641	12,253		19,854	
1/28/2017	96,510	16,729		24,153	
2/01/2017	100,025	18,218		18,280	
2/04/2017	120,265	44,514		56,699	
2/08/2017	127,232	23,861		30,870	
2/11/2017	148,041	26,540		25,924	
2/15/2017	167,094	30,674		30,071	
2/18/2017	203,358	72,716		74,437	
2/22/2017	385,686	68,956		239,407	
2/25/2017	84,241	13,342		21,175	
3/01/2017	75,647	121,104		183,355	
3/04/2017	88,918	32,034		45,735	
3/08/2017	80,999	13,546		14,245	
3/11/2017	96,233	17,830		25,740	
3/15/2017	85,551	27,672		40,958	
3/18/2017	100,153	37,012		37,644	
3/22/2017	92,862	118,574		46,498	
3/25/2017	81,635	189,168		82,994	
3/29/2017	70,443	125,888		41,123	
* Totals *	11,396,295	3,890,243		4,544,183	

	Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In(Out)	Receivable (Payable)
California					
Georgia	646,140-	2,113,153	2,445,281	838,399-	139,869-
Illinois	429,423	3,299,144	3,764,291	180,780	216,504-
Massachusetts	211,775-	1,669,941	2,151,932	406,883-	286,883-
Maryland		704,320	896,427		192,107-
Michigan	534,366-	2,100,690	2,341,136	472,595-	302,217-
New Jersey	761,474	5,281,956	3,998,211	1,304,715	740,504
New York	734,828-	5,485,045	4,929,805	202,653-	23,065
Ohio	158,716-	3,890,243	4,544,183	637,195-	175,461-
POWER BALL					
Texas					
Virginia	1,448,763	3,216,415	3,612,333	1,450,654	397,809-
Washington State	353,835-	2,299,562	1,376,870	378,424-	947,281
** Totals **		30,060,469	30,060,469		

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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
SEPTEMBER 26, 2017