



VIRGINIA LOTTERY
POWER PLAY

REPORT ON APPLYING
AGREED-UPON PROCEDURES
FOR THE PERIOD
APRIL 1, 2021 THROUGH MARCH 31, 2022

Auditor of Public Accounts
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July 24, 2022

Members of the Virginia Lottery Board
600 East Main Street
Richmond, Virginia

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

We have performed the procedures enumerated below on as agreed to by the Virginia Lottery and the other member lotteries in states of Georgia, Illinois, Massachusetts, Maryland, Michigan, New Jersey, Ohio, and Washington (referred to as the "Member Lotteries"), which operate **Power Play**, solely to assist the Virginia Lottery and Member Lotteries with respect to the evaluation of the following financial information associated with Power Play: Virginia Lottery's sales and prize expense for the period April 1, 2021, through March 31, 2022, and the Virginia Lottery's receivable or payable as of March 31, 2022. The Virginia Lottery is responsible for its records of financial information associated with Power Play.

The Virginia Lottery has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of conducting an evaluation of the financial information associated with Virginia Lottery's operation of Power Play, for the period of April 1, 2021, through March 31, 2022. 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 this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Agreed-Upon Procedures Related to Power Play

The procedures and the associated findings are as follows:

1. We obtained from the Virginia Lottery the "Draw Activity" and the "Fixed Prize Analysis" reports for the period April 1, 2021, through March 31, 2022, and attached those as Exhibits I and II, respectively. We verified the mathematical accuracy of the schedules.

2. We randomly selected the following five Power Play draw dates from the period April 1, 2021, through March 31, 2022, and tested as indicated in “3,” “4,” and “5” below.

August 21, 2021

August 30, 2021

November 20, 2021

December 6, 2021

February 16, 2022

3. For each draw date selected in step “2” above, we compared the total amount of sales as shown on the daily sales report produced by the Virginia Lottery’s gaming system and the total amount of sales shown on the related daily sales report produced by the Virginia Lottery 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.
4. We calculated the total dollar amount of the fixed prizes for the draw dates selected in step “2” above, based on the total number of winners from the Virginia Lottery’s gaming system for each prize level and the prize structure of the Power Play’s 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.
5. For each draw date selected in step “2” 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.
6. We compared the amounts shown as the total of the actual fixed prizes and the total of the shared 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.
7. There were no Prize Tier (2) Two prizes won in the Virginia Lottery in any of the drawings selected in step “2” above; therefore, no work was performed.
8. We compared the total of the period transfers to/from the Virginia Lottery for settlement of the fixed prize liability as shown in the Virginia Lottery’s cash disbursement/cash receipt subsidiary records to the amount listed in the “Qtrly/Yrly Settlements Transfers In/(Out)” column on the “Fixed Prize Analysis” report attached as Exhibit II and found them to be in agreement.
9. We compared the balance listed as the Virginia Lottery’s receivable as of March 31, 2022, for the fixed prizes as shown on the “Fixed Prize Analysis” report

attached as Exhibit II to the Virginia Lottery's financial accounting records and to the Power Play Prize Settlement Report as of March 31, 2022, and found them to be in agreement.

We were engaged by the Virginia Lottery to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an audit, examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on Virginia Lottery's sales and prize expense for the period April 1, 2021, through March 31, 2022, and Virginia Lottery's receivable or payable as of March 31, 2022. Accordingly, we do not express such 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 Virginia Lottery to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Virginia Lottery and Member Lotteries, as specified above, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

Staci A. Henshaw
Auditor of Public Accounts

LDJ/clj

VIRGINIA LOTTERY
Power Play
Virginia Draw Activity
From April 3, 2021, to March 30, 2022

Exhibit I

Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
4/3/2021	\$ 94,421	\$ 19,427	\$ 18,444	\$ -	\$ -
4/7/2021	82,918	50,620	50,870	-	-
4/10/2021	92,482	37,270	35,284	-	-
4/14/2021	84,873	14,492	14,880	-	-
4/17/2021	96,447	16,272	24,016	-	-
4/21/2021	86,644	15,480	5,352	-	-
4/24/2021	100,692	31,222	61,942	-	-
4/28/2021	95,087	32,170	32,528	-	-
5/1/2021	107,378	40,216	39,244	-	-
5/5/2021	96,864	15,408	15,740	-	-
5/8/2021	108,130	42,278	58,263	-	-
5/12/2021	98,205	17,857	24,591	-	-
5/15/2021	111,789	138,472	79,968	-	-
5/19/2021	112,544	22,265	21,448	-	-
5/22/2021	129,422	26,043	25,804	-	-
5/26/2021	121,560	19,338	19,665	-	-
5/29/2021	131,451	23,004	22,810	-	-
6/2/2021	123,434	44,768	44,243	-	-
6/5/2021	133,326	41,936	71,907	-	-
6/9/2021	81,437	64,955	30,391	-	-
6/12/2021	87,441	31,906	32,317	-	-
6/16/2021	81,376	63,129	27,993	-	-
6/19/2021	91,214	14,200	44,430	-	-
6/23/2021	83,313	26,808	41,040	-	-
6/26/2021	93,774	32,104	33,060	-	-
6/30/2021	89,902	43,845	45,744	-	-
7/3/2021	106,130	18,057	17,776	-	-
7/7/2021	96,958	17,942	18,094	-	-
7/10/2021	103,720	19,881	19,441	-	-
7/14/2021	92,931	17,555	23,799	-	-
7/17/2021	103,811	19,639	19,109	-	-
7/21/2021	96,584	18,628	18,191	-	-
7/24/2021	107,175	1,020,371	323,966	-	-
7/28/2021	99,054	36,432	36,394	-	-
7/31/2021	117,098	22,321	36,616	-	-
8/4/2021	108,702	17,973	26,044	-	-
8/7/2021	118,754	19,031	20,162	-	-
8/11/2021	116,054	39,806	220,020	-	-

VIRGINIA LOTTERY
Power Play
Virginia Draw Activity
From April 3, 2021, to March 30, 2022

Exhibit I

Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
8/14/2021	122,380	21,186	28,581	-	-
8/18/2021	113,344	17,925	25,504	-	-
8/21/2021	126,915	22,988	30,386	-	-
8/23/2021	58,274	19,770	20,214	-	-
8/25/2021	88,623	31,516	30,653	-	-
8/28/2021	130,483	21,646	28,732	-	-
8/30/2021	63,161	11,168	11,446	-	-
9/1/2021	101,411	18,847	24,833	-	-
9/4/2021	138,723	86,812	91,003	-	-
9/6/2021	69,424	12,160	12,805	-	-
9/8/2021	105,479	69,134	38,534	-	-
9/11/2021	152,744	26,146	33,644	-	-
9/13/2021	82,103	27,954	41,068	-	-
9/15/2021	125,349	42,438	56,714	-	-
9/18/2021	172,589	83,546	39,147	-	-
9/20/2021	93,411	15,722	16,140	-	-
9/22/2021	144,273	53,086	65,897	-	-
9/25/2021	238,148	82,464	244,247	-	-
9/27/2021	145,206	1,027,915	156,360	-	-
9/29/2021	217,500	95,222	419,677	-	-
10/2/2021	404,762	66,201	82,192	-	-
10/4/2021	331,633	58,298	64,333	-	-
10/6/2021	80,594	119,340	118,936	-	-
10/9/2021	96,461	19,125	25,984	-	-
10/11/2021	52,559	17,472	18,366	-	-
10/13/2021	67,676	11,267	11,396	-	-
10/16/2021	92,674	34,976	34,495	-	-
10/18/2021	52,970	9,742	16,047	-	-
10/20/2021	68,658	12,948	13,254	-	-
10/23/2021	95,139	15,006	22,591	-	-
10/25/2021	54,815	9,239	9,689	-	-
10/27/2021	75,254	40,800	61,199	-	-
10/30/2021	106,547	67,971	25,744	-	-
11/1/2021	63,322	22,926	37,382	-	-
11/3/2021	75,225	61,996	19,005	-	-
11/6/2021	107,163	19,226	177,208	-	-
11/8/2021	62,378	22,088	22,883	-	-
11/10/2021	84,704	14,478	21,885	-	-

VIRGINIA LOTTERY
Power Play
Virginia Draw Activity
From April 3, 2021, to March 30, 2022

Exhibit I

Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
11/13/2021	110,852	40,048	55,846	-	-
11/15/2021	64,675	10,672	10,915	-	-
11/17/2021	82,278	28,172	27,071	-	-
11/20/2021	115,194	40,390	54,032	-	-
11/22/2021	67,698	12,333	18,152	-	-
11/24/2021	92,565	16,202	22,776	-	-
11/27/2021	111,081	21,334	20,866	-	-
11/29/2021	72,248	12,928	19,503	-	-
12/1/2021	92,054	15,918	22,888	-	-
12/4/2021	128,355	21,711	28,553	-	-
12/6/2021	74,380	26,174	26,127	-	-
12/8/2021	92,288	15,309	16,292	-	-
12/11/2021	133,080	24,366	31,167	-	-
12/13/2021	81,280	15,005	15,049	-	-
12/15/2021	106,807	36,538	182,530	-	-
12/18/2021	143,463	24,513	24,102	-	-
12/20/2021	86,955	45,201	44,677	-	-
12/22/2021	116,257	19,456	26,688	-	-
12/25/2021	181,796	63,824	62,620	-	-
12/27/2021	156,728	27,157	176,793	-	-
12/29/2021	219,796	46,068	57,200	-	-
1/1/2022	377,077	74,844	228,803	-	-
1/3/2022	216,973	38,625	43,636	-	-
1/5/2022	384,506	71,718	213,997	-	-
1/8/2022	99,348	169,443	239,128	-	-
1/10/2022	54,833	11,784	37,939	-	-
1/12/2022	67,947	186,498	59,024	-	-
1/15/2022	94,959	69,087	33,549	-	-
1/17/2022	48,097	8,660	8,046	-	-
1/19/2022	68,469	25,766	25,116	-	-
1/22/2022	86,079	14,955	149,521	-	-
1/24/2022	54,757	17,430	30,744	-	-
1/26/2022	69,063	20,648	36,052	-	-
1/29/2022	97,395	58,734	97,658	-	-
1/31/2022	62,884	20,582	20,939	-	-
2/2/2022	81,481	26,882	27,654	-	-
2/5/2022	106,774	119,090	40,624	-	-
2/7/2022	64,468	24,946	23,769	-	-

VIRGINIA LOTTERY
Power Play
Virginia Draw Activity
From April 3, 2021, to March 30, 2022

Exhibit I

Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
2/9/2022	81,175	12,502	13,143	-	-
2/12/2022	112,158	46,074	200,010	-	-
2/14/2022	67,320	24,796	37,154	-	-
2/16/2022	60,799	9,508	9,802	-	-
2/19/2022	83,249	18,012	17,237	-	-
2/21/2022	49,336	9,914	9,413	-	-
2/23/2022	64,596	11,843	11,478	-	-
2/26/2022	85,961	29,460	187,339	-	-
2/28/2022	53,562	9,303	16,290	-	-
3/2/2022	65,177	11,727	25,190	-	-
3/5/2022	90,800	18,283	18,277	-	-
3/7/2022	53,444	16,940	30,432	-	-
3/9/2022	67,567	12,489	12,392	-	-
3/12/2022	99,212	67,840	25,305	-	-
3/14/2022	59,613	20,320	20,887	-	-
3/16/2022	75,288	13,484	20,312	-	-
3/19/2022	100,972	17,235	31,880	-	-
3/21/2022	63,059	9,930	16,616	-	-
3/23/2022	75,054	13,318	13,553	-	-
3/26/2022	104,740	35,454	49,899	-	-
3/28/2022	64,799	12,572	12,230	-	-
3/30/2022	83,282	138,316	77,199	-	-
Totals	\$14,371,272	\$6,686,196	\$7,025,844	\$ -	\$ -

VIRGINIA LOTTERY
Power Play
Fixed Prize Analysis
From April 3, 2021, to March 30, 2022

Exhibit II

States	Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In/(Out)	Receivable (Payable)
Georgia	\$ (240,022)	\$ 6,058,741	\$ 4,776,683	\$ 1,080,497	\$ (38,461)
Illinois	(1,437,223)	6,870,772	7,443,898	(1,981,572)	(28,777)
Massachusetts	1,453,905	2,389,146	3,459,774	443,761	(60,484)
Maryland	(34,461)	7,354,187	4,260,932	2,989,119	69,675
Michigan	316,288	4,936,958	5,559,163	(553,606)	247,689
New Jersey	(475,574)	6,143,066	7,014,694	(1,318,096)	(29,106)
Ohio	(942,461)	7,190,166	8,060,575	(1,675,467)	(137,403)
Virginia	1,017,442	6,686,196	7,025,844	651,045	26,749
Washington	342,106	2,684,218	2,711,887	364,319	(49,882)
Totals	\$ -	\$50,313,450	\$50,313,450	\$ -	\$ -