



VIRGINIA LOTTERY
POWER PLAY

REPORT ON APPLYING
AGREED-UPON PROCEDURES
FOR THE PERIOD
APRIL 1, 2023 THROUGH MARCH 31, 2024

Auditor of Public Accounts
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July 21, 2024

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 Virginia Lottery's **Power Play** sales and prize expense records for the period April 1, 2023, through March 31, 2024 and the Virginia Lottery's related receivable or payable as of March 31, 2024, as agreed to by the Virginia Lottery and the other member lotteries in the states of Georgia, Illinois, Massachusetts, Maryland, Michigan, New Jersey, Ohio, and Washington (referred to as the "Member Lotteries"), which operate Power Play. The Virginia Lottery is responsible for its sales and prize expense records and the related receivable or payable 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, 2023, through March 31, 2024. 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, 2023, through March 31, 2024, and attached those as Exhibits I and II, respectively. We verified the mathematical accuracy of the schedules.

2. We randomly selected the following five draw dates from the period April 1, 2023, through March 31, 2024:

April 24, 2023

August 5, 2023

October 14, 2023

November 20, 2023

November 22, 2023

3. For each draw date selected in procedure “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 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 procedure “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 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.
5. For each draw date selected in procedure “2”, 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. For the period of April 1, 2023, through March 31, 2024, we randomly selected two months and obtained the “Expired Prize Settlement Reports” distributed by the Virginia Lottery. For the two months selected, we obtained the actual fixed prizes awarded from the Virginia Lottery ICS and the prizes unclaimed from Virginia Lottery’s financial accounting records. 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.
7. 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.
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, 2024, 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, 2024, and found them to be in agreement.

We were engaged by 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 and the standards applicable to attestation engagements contained in Government Auditing Standards issued by the Comptroller General of the United States. 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 records for the period April 1, 2023, through March 31, 2024, and Virginia Lottery’s receivable as of March 31, 2024. 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 and 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 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 1, 2023, to March 30, 2024

Exhibit I

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	4/1/2023	\$ 107,067	\$ 59,448	\$ 60,328	\$ -	\$ -
	4/3/2023	69,961	11,146	24,776	-	-
	4/5/2023	76,077	16,866	22,999	-	-
	4/8/2023	106,934	138,230	67,232	-	-
	4/10/2023	70,239	12,210	12,305	-	-
	4/12/2023	82,057	15,307	15,082	-	-
	4/15/2023	116,847	41,896	70,006	-	-
	4/17/2023	80,201	27,832	27,296	-	-
	4/19/2023	90,837	136,146	50,068	-	-
	4/22/2023	86,890	14,802	14,523	-	-
	4/24/2023	57,351	11,057	10,713	-	-
	4/26/2023	66,007	11,161	11,551	-	-
	4/29/2023	96,811	16,955	32,184	-	-
	5/1/2023	64,349	20,150	20,215	-	-
	5/3/2023	73,052	23,798	25,362	-	-
	5/6/2023	97,791	17,643	17,084	-	-
	5/8/2023	64,826	11,766	18,610	-	-
	5/10/2023	74,588	128,934	126,189	-	-
	5/13/2023	105,635	21,507	44,072	-	-
	5/15/2023	70,567	11,265	18,933	-	-
	5/17/2023	77,331	13,028	13,324	-	-
	5/20/2023	104,063	17,809	18,559	-	-
	5/22/2023	68,004	33,759	33,752	-	-
	5/24/2023	77,556	24,502	38,872	-	-
	5/27/2023	119,673	21,645	29,444	-	-
	5/29/2023	68,459	11,564	11,772	-	-
	5/31/2023	84,210	28,494	43,281	-	-
	6/3/2023	115,961	69,978	34,250	-	-
	6/5/2023	74,170	11,818	31,510	-	-
	6/7/2023	82,155	55,960	81,372	-	-
	6/10/2023	117,895	43,248	84,589	-	-
	6/12/2023	80,279	17,032	17,745	-	-

VIRGINIA LOTTERY
Power Play
Virginia Draw Activity
From April 1, 2023, to March 30, 2024

Exhibit I

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	6/14/2023	91,041	68,415	23,940	-	-
	6/17/2023	126,984	19,995	20,832	-	-
	6/19/2023	83,011	126,248	52,721	-	-
	6/21/2023	100,733	17,500	17,938	-	-
	6/24/2023	141,011	47,666	75,758	-	-
	6/26/2023	104,793	56,619	140,895	-	-
	6/28/2023	110,764	83,908	82,126	-	-
	7/1/2023	160,601	78,851	35,943	-	-
	7/3/2023	133,383	52,582	49,580	-	-
	7/5/2023	171,601	79,690	37,346	-	-
	7/8/2023	289,795	52,414	68,051	-	-
	7/10/2023	249,987	48,698	71,550	-	-
	7/12/2023	313,061	100,244	103,561	-	-
	7/15/2023	478,733	84,795	100,778	-	-
	7/17/2023	466,130	416,901	462,273	-	-
	7/19/2023	728,618	241,737	202,006	-	-
	7/22/2023	125,225	26,177	25,597	-	-
	7/24/2023	71,677	13,243	35,268	-	-
	7/26/2023	85,393	14,845	14,975	-	-
	7/29/2023	124,941	42,666	57,863	-	-
	7/31/2023	87,847	16,465	17,292	-	-
	8/2/2023	116,388	22,033	29,049	-	-
	8/5/2023	164,664	77,616	36,349	-	-
	8/7/2023	108,184	18,498	18,757	-	-
	8/9/2023	125,425	23,789	30,778	-	-
	8/12/2023	144,904	23,497	23,990	-	-
	8/14/2023	96,082	18,274	25,233	-	-
	8/16/2023	119,874	121,535	45,876	-	-
	8/19/2023	150,582	28,994	29,242	-	-
	8/21/2023	102,575	19,220	26,723	-	-
	8/23/2023	116,465	18,761	19,075	-	-
	8/26/2023	152,360	57,218	72,266	-	-

VIRGINIA LOTTERY
Power Play
Virginia Draw Activity
From April 1, 2023, to March 30, 2024

Exhibit I

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	8/28/2023	103,432	66,901	175,969	-	-
	8/30/2023	117,000	22,264	21,739	-	-
	9/2/2023	164,451	88,257	108,297	-	-
	9/4/2023	107,673	41,472	41,899	-	-
	9/6/2023	130,289	143,540	73,396	-	-
	9/9/2023	174,299	29,494	58,810	-	-
	9/11/2023	129,301	25,522	24,102	-	-
	9/13/2023	143,711	53,166	53,345	-	-
	9/16/2023	201,668	39,213	70,176	-	-
	9/18/2023	148,592	155,676	69,312	-	-
	9/20/2023	170,604	57,344	211,786	-	-
	9/23/2023	240,607	43,133	189,030	-	-
	9/25/2023	207,693	89,745	52,503	-	-
	9/27/2023	275,804	113,394	109,095	-	-
	9/30/2023	431,616	74,881	82,891	-	-
	10/2/2023	475,613	88,958	97,189	-	-
	10/4/2023	548,539	90,925	120,389	-	-
	10/7/2023	725,665	247,900	356,771	-	-
	10/9/2023	633,938	421,798	265,367	-	-
	10/11/2023	827,334	157,336	173,518	-	-
	10/14/2023	130,049	22,175	30,743	-	-
	10/16/2023	73,920	27,276	27,012	-	-
	10/18/2023	95,020	65,899	25,241	-	-
	10/21/2023	110,650	21,696	21,592	-	-
	10/23/2023	74,615	50,800	50,847	-	-
	10/25/2023	87,131	13,921	14,451	-	-
	10/28/2023	115,962	18,845	19,163	-	-
	10/30/2023	78,749	30,760	45,247	-	-
	11/1/2023	88,802	32,284	31,738	-	-
	11/4/2023	120,482	20,987	21,301	-	-
	11/6/2023	80,406	12,969	13,080	-	-
	11/8/2023	90,837	14,427	14,712	-	-

VIRGINIA LOTTERY
Power Play
Virginia Draw Activity
From April 1, 2023, to March 30, 2024

Exhibit I

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	11/11/2023	132,792	86,085	109,426	-	-
	11/13/2023	83,749	13,703	14,087	-	-
	11/15/2023	91,770	30,938	30,544	-	-
	11/18/2023	123,480	19,171	27,080	-	-
	11/20/2023	83,386	16,728	16,608	-	-
	11/22/2023	101,670	17,547	17,539	-	-
	11/25/2023	121,121	21,607	22,069	-	-
	11/27/2023	89,207	16,386	22,902	-	-
	11/29/2023	95,284	17,686	24,371	-	-
	12/2/2023	142,300	76,654	33,116	-	-
	12/4/2023	95,702	36,794	36,334	-	-
	12/6/2023	103,523	34,770	35,474	-	-
	12/9/2023	145,535	22,857	23,915	-	-
	12/11/2023	99,439	31,406	32,445	-	-
	12/13/2023	125,642	22,728	29,271	-	-
	12/16/2023	173,206	162,398	135,151	-	-
	12/18/2023	122,787	40,060	41,819	-	-
	12/20/2023	155,171	1,024,655	163,632	-	-
	12/23/2023	249,013	90,388	89,153	-	-
	12/25/2023	174,799	36,243	209,422	-	-
	12/27/2023	256,169	96,684	124,412	-	-
	12/30/2023	449,263	586,524	446,752	-	-
	1/1/2024	359,531	121,530	151,862	-	-
	1/3/2024	86,391	135,864	206,564	-	-
	1/6/2024	102,283	19,612	27,413	-	-
	1/8/2024	71,865	126,548	39,807	-	-
	1/10/2024	75,779	14,997	29,544	-	-
	1/13/2024	108,475	20,880	27,253	-	-
	1/15/2024	68,397	25,810	40,087	-	-
	1/17/2024	77,232	38,055	38,015	-	-
	1/20/2024	106,386	139,326	68,947	-	-
	1/22/2024	74,401	12,745	13,034	-	-

VIRGINIA LOTTERY
Power Play
Virginia Draw Activity
From April 1, 2023, to March 30, 2024

Exhibit I

	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	1/24/2024	81,106	42,678	44,711	-	-
	1/27/2024	111,011	68,375	26,569	-	-
	1/29/2024	72,557	13,716	13,284	-	-
	1/31/2024	83,082	14,485	14,572	-	-
	2/3/2024	118,390	43,018	42,445	-	-
	2/5/2024	78,688	58,764	88,148	-	-
	2/7/2024	86,454	131,154	45,762	-	-
	2/10/2024	122,455	21,909	29,763	-	-
	2/12/2024	77,657	13,149	13,114	-	-
	2/14/2024	90,247	15,602	15,765	-	-
	2/17/2024	128,643	44,058	44,867	-	-
	2/19/2024	84,754	30,136	29,669	-	-
	2/21/2024	95,678	16,293	23,685	-	-
	2/24/2024	134,876	51,274	49,774	-	-
	2/26/2024	90,802	27,570	28,421	-	-
	2/28/2024	105,526	68,878	160,896	-	-
	3/2/2024	158,480	30,211	36,703	-	-
	3/4/2024	105,513	17,115	17,025	-	-
	3/6/2024	117,283	21,590	28,660	-	-
	3/9/2024	169,385	107,444	302,727	-	-
	3/11/2024	117,743	99,052	150,804	-	-
	3/13/2024	140,132	25,658	157,919	-	-
	3/16/2024	213,703	41,308	47,276	-	-
	3/18/2024	158,739	52,552	53,519	-	-
	3/20/2024	208,968	38,075	52,615	-	-
	3/23/2024	307,858	57,803	71,570	-	-
	3/25/2024	274,993	49,357	50,489	-	-
	3/27/2024	285,876	100,970	65,437	-	-
	3/30/2024	403,621	137,586	171,850	-	-
Total		\$ 24,045,095	\$ 10,196,167	\$ 10,058,427		

VIRGINIA LOTTERY
Power Play
Fixed Prize Analysis
From April 1, 2023, to March 30, 2024

Exhibit II

State	Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In/(Out)	Receivable (Payable)
Georgia	\$ (851,666)	\$ 10,126,314	\$ 7,586,081	\$ (868,082)	\$ 2,556,649
Illinois	92,934	9,270,567	10,528,785	(155,448)	(1,009,836)
Massachusetts	(394,891)	4,222,806	5,135,334	(554,241)	(753,178)
Maryland	(421,548)	1,032,200	998,710	(388,058)	-
Michigan	(632,941)	8,326,962	7,678,653	(518,235)	533,603
New Jersey	790,756	10,863,259	10,069,525	1,038,830	545,660
Ohio	1,698,266	12,022,371	13,102,578	1,693,380	(1,075,321)
Virginia	(812,788)	10,196,167	10,058,427	(749,435)	74,387
Washington State	531,878	3,246,601	4,149,154	501,289	(871,964)
Totals	\$ -	\$ 69,307,247	\$ 69,307,247	\$ -	\$ -