



VIRGINIA LOTTERY
POWER PLAY

REPORT ON APPLYING
AGREED-UPON PROCEDURES
FOR THE PERIOD
APRIL 1, 2022 THROUGH MARCH 31, 2023

Auditor of Public Accounts
Staci A. Henshaw, CPA
www.apa.virginia.gov
(804) 225-3350





Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 21, 2023

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 the Virginia Lottery's **Power Play** sales and prize expense records for the period April 1, 2022, through March 31, 2023, and the Virginia Lottery's related receivable or payable as of March 31, 2023, 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, 2022, through March 31, 2023. 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, 2022, through March 31, 2023, 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, 2022, through March 31, 2023:

April 6, 2022
July 20, 2022
December 10, 2022
February 4, 2023
March 25, 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 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 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” 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 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.
7. There were no Prize Tier (2) Two prizes won in the Virginia Lottery in any of the drawings selected in procedure “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 payable as of March 31, 2023, 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, 2023, 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 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, 2022, through March 31, 2023, and Virginia Lottery's receivable or payable as of March 31, 2023. 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 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 2, 2022, to March 29, 2023

Exhibit I

Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
4/2/2022	\$ 127,882	\$ 21,809	\$ 36,173	\$ -	\$ -
4/4/2022	74,119	12,731	19,404	-	-
4/6/2022	89,390	30,436	70,212	-	-
4/9/2022	121,519	71,041	28,204	-	-
4/11/2022	74,676	14,730	27,040	-	-
4/13/2022	97,771	15,736	15,825	-	-
4/16/2022	138,072	89,864	92,525	-	-
4/18/2022	98,892	17,819	24,545	-	-
4/20/2022	115,142	19,027	152,979	-	-
4/23/2022	177,307	63,234	63,996	-	-
4/25/2022	142,808	27,490	39,349	-	-
4/27/2022	207,918	39,592	38,081	-	-
4/30/2022	89,513	128,742	114,579	-	-
5/2/2022	51,746	38,052	39,171	-	-
5/4/2022	63,475	10,120	17,298	-	-
5/7/2022	91,115	18,516	41,264	-	-
5/9/2022	53,547	10,758	10,084	-	-
5/11/2022	65,563	11,898	11,653	-	-
5/14/2022	93,809	34,644	49,189	-	-
5/16/2022	57,459	12,364	18,802	-	-
5/18/2022	71,346	25,116	162,871	-	-
5/21/2022	95,218	18,894	25,263	-	-
5/23/2022	64,690	10,831	10,603	-	-
5/25/2022	71,281	124,294	39,399	-	-
5/28/2022	98,704	16,339	16,776	-	-
5/30/2022	57,084	9,655	9,524	-	-
6/1/2022	74,385	12,647	19,138	-	-
6/4/2022	107,800	33,824	34,234	-	-
6/6/2022	65,843	12,130	18,673	-	-
6/8/2022	79,695	51,051	48,432	-	-
6/11/2022	111,226	21,141	20,844	-	-
6/13/2022	70,838	11,751	11,663	-	-
6/15/2022	84,433	18,460	17,454	-	-
6/18/2022	114,410	18,662	18,690	-	-
6/20/2022	73,521	13,935	14,591	-	-

VIRGINIA LOTTERY
Power Play
Virginia Draw Activity
From April 2, 2022, to March 29, 2023

Exhibit I

Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
6/22/2022	90,679	33,838	45,850	-	-
6/25/2022	133,006	155,162	109,993	-	-
6/27/2022	91,917	31,100	202,857	-	-
6/29/2022	105,812	34,548	49,136	-	-
7/2/2022	88,562	28,388	28,852	-	-
7/4/2022	47,556	9,834	9,523	-	-
7/6/2022	61,226	11,633	19,005	-	-
7/9/2022	87,250	30,492	45,398	-	-
7/11/2022	54,428	10,086	9,925	-	-
7/13/2022	67,127	11,494	11,235	-	-
7/16/2022	93,929	17,133	16,817	-	-
7/18/2022	60,898	22,268	50,088	-	-
7/20/2022	85,443	27,776	42,845	-	-
7/23/2022	123,861	44,718	58,056	-	-
7/25/2022	80,631	15,422	21,792	-	-
7/27/2022	118,688	19,642	19,568	-	-
7/30/2022	178,783	65,490	64,344	-	-
8/1/2022	85,951	26,658	27,474	-	-
8/3/2022	111,471	22,025	36,130	-	-
8/6/2022	91,304	16,676	16,735	-	-
8/8/2022	53,899	9,474	9,580	-	-
8/10/2022	62,355	9,347	10,496	-	-
8/13/2022	89,244	136,107	133,256	-	-
8/15/2022	56,687	10,303	10,513	-	-
8/17/2022	66,022	11,192	11,368	-	-
8/20/2022	90,242	20,503	27,570	-	-
8/22/2022	61,495	11,908	11,492	-	-
8/24/2022	70,046	35,445	35,811	-	-
8/27/2022	93,199	32,180	46,279	-	-
8/29/2022	58,688	21,206	20,499	-	-
8/31/2022	70,424	13,911	27,591	-	-
9/3/2022	98,936	17,482	25,185	-	-
9/5/2022	57,484	9,636	16,301	-	-
9/7/2022	70,150	23,706	23,330	-	-
9/10/2022	103,288	19,030	170,878	-	-

VIRGINIA LOTTERY
Power Play
Virginia Draw Activity
From April 2, 2022, to March 29, 2023

Exhibit I

Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
9/12/2022	61,127	19,814	20,105	-	-
9/14/2022	74,485	26,928	27,018	-	-
9/17/2022	111,987	35,728	35,883	-	-
9/19/2022	66,060	13,352	13,322	-	-
9/21/2022	78,450	16,178	16,265	-	-
9/24/2022	108,450	71,414	35,362	-	-
9/26/2022	68,623	20,082	22,019	-	-
9/28/2022	83,793	33,342	47,018	-	-
10/1/2022	121,665	20,595	34,462	-	-
10/3/2022	74,138	38,484	38,846	-	-
10/5/2022	89,542	65,924	22,469	-	-
10/8/2022	124,018	22,604	22,778	-	-
10/10/2022	81,814	69,033	70,663	-	-
10/12/2022	111,090	75,504	77,780	-	-
10/15/2022	157,757	310,416	165,142	-	-
10/17/2022	105,766	35,008	61,388	-	-
10/19/2022	144,977	60,200	211,072	-	-
10/22/2022	213,181	37,829	43,978	-	-
10/24/2022	217,148	112,002	230,653	-	-
10/26/2022	338,286	157,175	79,154	-	-
10/29/2022	591,141	203,416	236,901	-	-
10/31/2022	805,623	404,618	365,469	-	-
11/2/2022	1,104,181	296,510	472,678	-	-
11/5/2022	1,629,690	851,720	733,196	-	-
11/7/2022	1,671,912	354,948	352,203	-	-
11/9/2022	196,179	89,991	56,303	-	-
11/12/2022	117,652	62,373	61,130	-	-
11/14/2022	73,765	62,206	155,786	-	-
11/16/2022	80,161	15,472	15,610	-	-
11/19/2022	107,338	40,554	40,092	-	-
11/21/2022	59,624	59,893	23,446	-	-
11/23/2022	74,450	12,141	12,408	-	-
11/26/2022	89,177	151,533	214,088	-	-
11/28/2022	63,784	9,286	17,059	-	-
11/30/2022	71,505	13,728	21,086	-	-

VIRGINIA LOTTERY
Power Play
Virginia Draw Activity
From April 2, 2022, to March 29, 2023

Exhibit I

Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
12/3/2022	98,148	211,368	148,479	-	-
12/5/2022	65,000	11,249	17,711	-	-
12/7/2022	73,283	12,127	12,276	-	-
12/10/2022	101,101	17,749	25,126	-	-
12/12/2022	67,376	38,127	36,588	-	-
12/14/2022	85,512	128,178	267,009	-	-
12/17/2022	103,495	19,387	25,723	-	-
12/19/2022	67,914	48,816	49,429	-	-
12/21/2022	81,780	14,007	13,988	-	-
12/24/2022	118,835	44,110	44,701	-	-
12/26/2022	73,174	28,092	26,248	-	-
12/28/2022	101,746	16,843	16,527	-	-
12/31/2022	170,218	65,404	64,670	-	-
1/2/2023	94,254	18,024	24,675	-	-
1/4/2023	115,922	37,646	36,956	-	-
1/7/2023	175,445	60,306	200,787	-	-
1/9/2023	116,574	39,844	53,862	-	-
1/11/2023	142,527	53,080	53,920	-	-
1/14/2023	221,005	38,744	38,203	-	-
1/16/2023	117,245	43,458	43,114	-	-
1/18/2023	133,466	43,242	44,635	-	-
1/21/2023	188,881	97,560	120,604	-	-
1/23/2023	134,320	47,004	60,272	-	-
1/25/2023	155,607	28,389	41,106	-	-
1/28/2023	220,678	121,494	200,449	-	-
1/30/2023	159,711	30,265	42,767	-	-
2/1/2023	200,064	36,004	42,291	-	-
2/4/2023	316,246	60,991	88,160	-	-
2/6/2023	264,685	107,611	103,009	-	-
2/8/2023	79,136	14,505	14,227	-	-
2/11/2023	103,807	64,539	83,778	-	-
2/13/2023	66,540	11,367	11,097	-	-
2/15/2023	75,795	40,182	40,406	-	-
2/18/2023	105,767	53,709	77,362	-	-
2/20/2023	69,764	123,906	51,345	-	-

VIRGINIA LOTTERY
Power Play
Virginia Draw Activity
From April 2, 2022, to March 29, 2023

Exhibit I

Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
2/22/2023	82,089	17,767	17,697	-	-
2/25/2023	111,539	35,458	65,691	-	-
2/27/2023	72,353	12,159	12,598	-	-
3/1/2023	86,722	17,147	30,580	-	-
3/4/2023	115,317	338,692	80,504	-	-
3/6/2023	57,890	21,010	20,911	-	-
3/8/2023	67,000	24,820	24,109	-	-
3/11/2023	104,559	18,802	26,258	-	-
3/13/2023	61,261	11,815	151,352	-	-
3/15/2023	70,645	13,127	12,995	-	-
3/18/2023	97,864	19,446	19,032	-	-
3/20/2023	63,125	10,959	10,760	-	-
3/22/2023	72,991	13,864	13,756	-	-
3/25/2023	100,640	17,458	24,484	-	-
3/27/2023	66,600	21,788	23,016	-	-
3/29/2023	75,009	33,024	32,606	-	-
Totals	\$21,172,042	\$ 8,427,810	\$ 9,684,981	\$ -	\$ -

VIRGINIA LOTTERY

Power Play

Fixed Prize Analysis

From April 2, 2022, to March 29, 2023

Exhibit II

State	Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In/(Out)	Receivable (Payable)
Georgia	\$ (38,461)	\$ 5,830,524	\$ 6,942,175	\$ (298,446)	\$ (851,666)
Illinois	(28,777)	9,813,409	10,036,746	(345,048)	92,934
Massachusetts	(60,484)	4,157,171	4,492,157	(579)	(394,891)
Maryland	69,675	4,506,872	5,225,058	(226,963)	(421,548)
Michigan	247,689	6,670,603	7,694,485	(143,252)	(632,941)
New Jersey	(29,106)	11,717,419	9,381,873	1,515,684	790,756
Ohio	(137,403)	13,700,113	11,589,001	275,443	1,698,266
Virginia	26,749	8,427,810	9,684,981	(417,634)	(812,788)
Washington	(49,882)	3,904,749	3,682,194	(359,205)	531,878
Totals	\$ -	\$ 68,728,670	\$ 68,728,670	\$ -	\$ -