



# VIRGINIA LOTTERY POWER PLAY

## REPORT ON APPLYING AGREED-UPON PROCEDURES FOR THE PERIOD

APRIL 1, 2024 THROUGH MARCH 31, 2025

Auditor of Public Accounts  
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# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

December 5, 2025

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 listed below on Virginia Lottery's **Power Play** sales and prize expense records for the period April 1, 2024, through March 31, 2025, and the Virginia Lottery's related receivable or payable as of March 31, 2025, as agreed to by the Virginia Lottery and the other member lotteries in the states of Georgia, Illinois, Massachusetts, 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, 2024, through March 31, 2025. 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:

- a. We obtained from the Virginia Lottery the "Draw Activity" and the "Fixed Prize Analysis" reports for the period April 1, 2024 — March 31, 2025, and attached those as Exhibits I and II, respectively. We found these schedules to be mathematically accurate.

- b. We randomly selected the following five (5) draw dates from the period April 1, 2024 — March 31, 2025:

April 6, 2024  
August 26, 2024  
September 2, 2024  
December 4, 2024  
January 8, 2025

- c. For each draw date selected in procedure “b” 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.
- d. We calculated the total dollar amount of the fixed prizes for the draw dates selected in procedure “b” 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.
- e. For each draw date selected in procedure “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 (April 1, 2024 — March 31, 2025), we randomly selected two months (June and September) and obtained the “Expired Prize Settlement Report” distributed by the Virginia Lottery. For the two months selected, we randomly selected two draws from each month of the preceding year (June 7 and 14, 2023 and September 6 and 11, 2023), and 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 selected 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 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.

- i. We compared the balance listed as the Virginia Lottery’s receivable or payable as of March 31, 2025, 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, 2025, 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, 2024, through March 31, 2025, and Virginia Lottery’s receivable or payable as of March 31, 2025. 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

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## REQUIRED EXHIBITS FROM THE VIRGINIA LOTTERY

## VIRGINIA LOTTERY

POWER PLAY  
Virginia Draw Activity  
From 4/1/2024 To 3/31/2025

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	4/1/2024	379,388	65,625	88,584	0	0.00
	4/3/2024	510,055	174,536	244,789	0	0.00
	4/6/2024	717,349	263,468	320,033	0	0.00
	4/8/2024	94,470	15,947	16,615	0	0.00
	4/10/2024	85,346	16,179	38,719	0	0.00
	4/13/2024	114,483	88,508	83,555	0	0.00
	4/15/2024	76,099	126,138	41,938	0	0.00
	4/17/2024	99,022	17,157	16,778	0	0.00
	4/20/2024	118,072	38,926	54,110	0	0.00
	4/22/2024	80,989	13,161	13,104	0	0.00
	4/24/2024	87,679	195,597	111,141	0	0.00
	4/27/2024	119,636	42,714	43,695	0	0.00
	4/29/2024	82,077	14,305	14,222	0	0.00
	5/1/2024	91,596	16,895	16,760	0	0.00
	5/4/2024	126,362	24,015	23,765	0	0.00
	5/6/2024	83,934	13,871	14,282	0	0.00
	5/8/2024	72,053	14,503	21,422	0	0.00
	5/11/2024	99,013	17,802	24,947	0	0.00
	5/13/2024	67,395	10,534	18,152	0	0.00

## VIRGINIA LOTTERY

POWER PLAY  
Virginia Draw Activity  
From 4/1/2024 To 3/31/2025

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	5/15/2024	73,850	12,766	12,938	0	0.00
	5/18/2024	103,014	18,421	17,916	0	0.00
	5/20/2024	68,690	13,086	13,018	0	0.00
	5/22/2024	76,680	130,696	59,111	0	0.00
	5/25/2024	105,782	35,128	36,749	0	0.00
	5/27/2024	68,943	46,200	46,665	0	0.00
	5/29/2024	84,985	15,636	15,602	0	0.00
	6/1/2024	114,416	21,027	36,290	0	0.00
	6/3/2024	75,636	11,734	19,276	0	0.00
	6/5/2024	83,373	30,320	29,501	0	0.00
	6/8/2024	136,366	45,208	62,756	0	0.00
	6/10/2024	86,206	15,868	15,843	0	0.00
	6/12/2024	68,341	11,673	19,211	0	0.00
	6/15/2024	93,158	32,082	31,889	0	0.00
	6/17/2024	65,418	11,461	19,316	0	0.00
	6/19/2024	71,267	31,032	44,395	0	0.00
	6/22/2024	97,983	17,745	33,135	0	0.00
	6/24/2024	66,942	12,129	12,314	0	0.00
	6/26/2024	75,558	64,436	62,738	0	0.00

## VIRGINIA LOTTERY

POWER PLAY  
Virginia Draw Activity  
From 4/1/2024 To 3/31/2025

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	6/29/2024	106,905	35,122	34,677	0	0.00
	7/1/2024	75,143	14,380	14,074	0	0.00
	7/3/2024	84,676	13,967	14,318	0	0.00
	7/6/2024	85,675	14,712	14,969	0	0.00
	7/8/2024	61,195	19,394	34,756	0	0.00
	7/10/2024	66,871	25,182	40,096	0	0.00
	7/13/2024	95,551	16,395	176,130	0	0.00
	7/15/2024	63,382	23,714	22,643	0	0.00
	7/17/2024	70,431	11,058	11,101	0	0.00
	7/20/2024	100,434	38,952	37,681	0	0.00
	7/22/2024	67,284	10,607	10,469	0	0.00
	7/24/2024	74,074	14,639	169,434	0	0.00
	7/27/2024	100,947	34,814	50,031	0	0.00
	7/29/2024	68,902	22,554	37,677	0	0.00
	7/31/2024	77,055	16,803	30,687	0	0.00
	8/3/2024	108,055	34,962	65,197	0	0.00
	8/5/2024	72,680	12,596	19,991	0	0.00
	8/7/2024	78,044	28,246	28,876	0	0.00
	8/10/2024	122,925	23,461	31,676	0	0.00

## VIRGINIA LOTTERY

POWER PLAY  
Virginia Draw Activity  
From 4/1/2024 To 3/31/2025

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	8/12/2024	74,634	24,118	25,636	0	0.00
	8/14/2024	65,750	14,025	36,840	0	0.00
	8/17/2024	91,515	59,452	92,975	0	0.00
	8/19/2024	62,769	12,731	42,258	0	0.00
	8/21/2024	62,265	11,725	11,658	0	0.00
	8/24/2024	90,818	32,406	48,624	0	0.00
	8/26/2024	62,682	21,042	21,626	0	0.00
	8/28/2024	72,404	11,425	19,009	0	0.00
	8/31/2024	103,809	17,591	25,272	0	0.00
	9/2/2024	65,304	21,742	21,849	0	0.00
	9/4/2024	78,974	26,358	41,225	0	0.00
	9/7/2024	111,391	17,817	18,155	0	0.00
	9/9/2024	77,661	30,284	58,174	0	0.00
	9/11/2024	86,344	32,516	31,747	0	0.00
	9/14/2024	123,659	19,964	27,748	0	0.00
	9/16/2024	78,957	61,244	93,778	0	0.00
	9/18/2024	86,924	56,118	76,386	0	0.00
	9/21/2024	121,524	21,472	21,563	0	0.00
	9/23/2024	83,486	28,810	42,762	0	0.00

## VIRGINIA LOTTERY

POWER PLAY  
Virginia Draw Activity  
From 4/1/2024 To 3/31/2025

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	9/25/2024	93,659	16,987	16,551	0	0.00
	9/28/2024	127,626	45,356	46,875	0	0.00
	9/30/2024	88,536	15,772	15,375	0	0.00
	10/2/2024	97,313	35,316	63,535	0	0.00
	10/5/2024	131,210	24,793	24,378	0	0.00
	10/7/2024	89,512	14,674	152,282	0	0.00
	10/9/2024	99,169	36,308	35,616	0	0.00
	10/12/2024	139,551	148,684	93,955	0	0.00
	10/14/2024	91,080	15,579	15,616	0	0.00
	10/16/2024	104,457	20,869	20,418	0	0.00
	10/19/2024	140,952	49,920	49,422	0	0.00
	10/21/2024	100,433	17,018	23,567	0	0.00
	10/23/2024	108,085	18,010	31,528	0	0.00
	10/26/2024	88,829	15,526	15,057	0	0.00
	10/28/2024	56,478	10,129	9,754	0	0.00
	10/30/2024	64,720	20,798	22,366	0	0.00
	11/2/2024	91,697	31,902	30,460	0	0.00
	11/4/2024	61,371	96,804	161,586	0	0.00
	11/6/2024	66,806	62,695	19,593	0	0.00

## VIRGINIA LOTTERY

POWER PLAY  
Virginia Draw Activity  
From 4/1/2024 To 3/31/2025

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	11/9/2024	94,548	14,319	22,758	0	0.00
	11/11/2024	65,606	24,962	25,334	0	0.00
	11/13/2024	71,079	13,454	13,383	0	0.00
	11/16/2024	95,704	63,048	214,171	0	0.00
	11/18/2024	66,352	21,458	35,722	0	0.00
	11/20/2024	73,057	23,414	24,527	0	0.00
	11/23/2024	99,433	36,470	36,766	0	0.00
	11/25/2024	67,899	12,141	11,792	0	0.00
	11/27/2024	83,825	73,180	99,632	0	0.00
	11/30/2024	103,805	202,377	120,652	0	0.00
	12/2/2024	75,635	14,698	15,353	0	0.00
	12/4/2024	81,936	16,766	16,461	0	0.00
	12/7/2024	111,678	67,900	26,604	0	0.00
	12/9/2024	58,767	10,192	17,752	0	0.00
	12/11/2024	63,751	10,133	10,310	0	0.00
	12/14/2024	101,869	16,514	16,939	0	0.00
	12/16/2024	62,170	10,614	10,769	0	0.00
	12/18/2024	74,009	16,163	23,216	0	0.00
	12/21/2024	105,924	36,882	231,490	0	0.00

## VIRGINIA LOTTERY

POWER PLAY  
Virginia Draw Activity  
From 4/1/2024 To 3/31/2025

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	12/23/2024	83,378	14,862	14,896	0	0.00
	12/25/2024	87,364	36,496	189,286	0	0.00
	12/28/2024	151,734	27,491	27,253	0	0.00
	12/30/2024	87,097	30,104	43,446	0	0.00
	1/1/2025	95,543	31,844	46,722	0	0.00
	1/4/2025	124,109	21,460	35,571	0	0.00
	1/6/2025	71,856	12,025	12,163	0	0.00
	1/8/2025	87,225	15,127	15,049	0	0.00
	1/11/2025	117,165	42,046	56,530	0	0.00
	1/13/2025	83,589	16,270	15,957	0	0.00
	1/15/2025	97,019	40,366	38,657	0	0.00
	1/18/2025	134,030	23,958	179,131	0	0.00
	1/20/2025	55,316	118,380	48,268	0	0.00
	1/22/2025	61,126	12,215	12,082	0	0.00
	1/25/2025	90,734	32,292	31,669	0	0.00
	1/27/2025	60,904	9,247	9,732	0	0.00
	1/29/2025	67,903	24,888	38,674	0	0.00
	2/1/2025	99,142	17,545	18,038	0	0.00
	2/3/2025	70,531	23,902	24,896	0	0.00

## VIRGINIA LOTTERY

POWER PLAY  
Virginia Draw Activity  
From 4/1/2024 To 3/31/2025

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	2/5/2025	75,610	25,970	40,221	0	0.00
	2/8/2025	103,060	18,784	33,499	0	0.00
	2/10/2025	72,216	28,292	42,818	0	0.00
	2/12/2025	67,185	14,453	25,892	0	0.00
	2/15/2025	105,417	19,692	18,827	0	0.00
	2/17/2025	71,449	40,629	61,884	0	0.00
	2/19/2025	74,151	12,006	12,153	0	0.00
	2/22/2025	115,645	20,081	27,757	0	0.00
	2/24/2025	74,936	26,558	26,693	0	0.00
	2/26/2025	84,578	12,742	13,497	0	0.00
	3/1/2025	117,120	41,168	40,234	0	0.00
	3/3/2025	77,557	12,280	19,317	0	0.00
	3/5/2025	82,820	26,326	54,538	0	0.00
	3/8/2025	121,902	50,538	78,823	0	0.00
	3/10/2025	82,297	13,764	14,016	0	0.00
	3/12/2025	89,838	14,959	21,667	0	0.00
	3/15/2025	128,614	48,450	62,792	0	0.00
	3/17/2025	90,638	16,366	17,108	0	0.00
	3/19/2025	98,072	17,249	30,419	0	0.00

## VIRGINIA LOTTERY

POWER PLAY  
Virginia Draw Activity  
From 4/1/2024 To 3/31/2025

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	Draw Date	Sales	Actual Fixed Prizes	Share of Fixed Prizes	Annuitized JP Amount	Cash Options Amount
	3/22/2025	141,175	53,880	78,875	0	0.00
	3/24/2025	93,529	17,035	17,113	0	0.00
	3/26/2025	105,856	136,884	50,675	0	0.00
	3/29/2025	159,627	56,204	97,772	0	0.00
	3/31/2025	61,519	60,608	17,809	0	0.00
* Totals *		15,321,832	5,396,188	6,981,026		

## VIRGINIA LOTTERY

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POWER PLAY  
Fixed Prize Analysis

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From 04/01/2024 To 03/31/2025

	Receivable (Payable)	Actual Fixed Prizes	Share of Fixed Prizes	Qtrly/Yrly Settlements Transfers In(Out)	Receivable (Payable)
Georgia	2,556,649	6,721,215	5,675,936	2,550,866	1,051,062
Illinois	(1,009,836)	8,648,543	7,544,018	(1,100,836)	1,195,525
Massachusetts	(753,178)	3,313,255	3,692,739	(659,121)	(473,541)
Michigan	533,603	5,292,814	5,353,340	569,429	(96,352)
New Jersey	545,660	7,578,555	6,853,027	560,022	711,166
Ohio	(1,075,321)	8,272,848	8,837,264	(1,121,557)	(518,180)
Texas				0	
Virginia	74,387	5,396,188	6,981,026	26,087	(1,536,538)
Washington State	(871,964)	2,586,930	2,872,998	(824,890)	(333,142)
Totals		47,810,348	47,810,348		