

The logo of the Maryland Lottery and Gaming Control Agency is a red, multi-pointed starburst shape. Inside the starburst is a yellow circle containing a red 'M' and a yellow 'L'. Below the starburst, the words 'MARYLAND LOTTERY' are written in a red, sans-serif font.

**MARYLAND LOTTERY AND GAMING  
CONTROL AGENCY**

**INDEPENDENT ACCOUNTANTS' REPORT ON  
APPLYING AGREED-UPON PROCEDURES**

**POWER PLAY MULTI-STATE LOTTERY**

**FOR THE PERIOD FROM APRIL 1, 2020  
THROUGH MARCH 31, 2021**



## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Maryland Lottery and Gaming Control Agency:

We have performed the procedures enumerated below, which were agreed to by the Maryland Lottery and Gaming Control Agency ("MLGCA" and the "Responsible Party") and the other member lotteries in the states of Georgia, Illinois, Massachusetts, Michigan, New Jersey, Ohio, Virginia and Washington (referred to as the "Member Lotteries" and together with MLGCA the "Specified Parties") who operate the Power Play game, solely to assist the MLGCA and the Member Lotteries with respect to the evaluation of the following financial information associated with the Power Play game: the MLGCA's sales and prize expense for the period from April 1, 2020 through March 31, 2021. The MLGCA's management is responsible for the financial information associated with the Power Play game. MLGCA has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating the sales and prize expense of the Power Play game. 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.

The procedures and associated findings are as follows:

- a) We obtained from the MLGCA the "Draw Activity" and the "Fixed Prize Analysis" for the period from April 1, 2020 to March 31, 2021 (attached as Exhibit I and II, respectively). We verified the mathematical accuracy of the schedules, noting no discrepancies.
- b) We randomly selected the following five (5) drawings from the period from April 1, 2020 to March 31, 2021 for testing and performed procedures "c", "d", and "e" below:

June 3, 2020  
October 10, 2020  
December 16, 2020  
January 20, 2021  
March 6, 2021

- c) For each drawing selected in step "b" above, we compared the total amount of sales as shown on the daily sales report produced by the MLGCA'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 the fixed prizes for the draw dates selected in step "b" above, based on the total number of winners from the MLGCA's gaming system for each prize level and the prize structure of the Power Play game 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 drawing 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) 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.
- g) For each drawing selected in step "b" above, if there were Prize Tier (2) Two prizes won in the MLGCA, we confirmed that the win was claimed and paid.
- h) We compared the total of the period transfers from the MLGCA to the Virginia Lottery for settlement of the fixed prize liability as shown in the MLGCA's cash disbursement subsidiary records to the amount listed in the "Qtrly/Yrly Settlements Transfer 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 MLGCA's receivable (payable) as of March 31, 2021 for the fixed prizes as shown on the "Fixed Prize Analysis" report attached as Exhibit II to the MLGCA's financial accounting records and to the Power Play Prize Settlement Report as of March 31, 2021, and found them to be in agreement.

We were engaged by the MLGCA 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 examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the accounting records. 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 MLGCA 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 MLGCA and Member Lotteries and is not intended to be and should not be used by anyone other than those specified parties.

*SC+H Attest Services, P.C.*

December 29, 2021

**POWER PLAY MULTI-STATE LOTTERY  
MARYLAND LOTTERY AND GAMING CONTROL AGENCY  
DRAW ACTIVITY  
FOR THE PERIOD FROM APRIL 1, 2020 TO MARCH 31, 2021**

<b>Draw Dates</b>	<b>Sales</b>	<b>Actual Fixed Prizes</b>	<b>Share of Fixed Prizes</b>	<b>Jackpot (Purchased by MD)</b>	<b>Cash Options</b>
12/23/2020	\$ 79,209	\$ 27,112	\$ 35,983	\$ -	\$ -
12/26/2020	78,757	14,401	13,931	-	-
12/30/2020	87,481	14,255	14,703	-	-
1/2/2021	105,353	20,412	20,049	-	-
1/6/2021	120,928	44,986	65,542	-	-
1/9/2021	149,504	28,082	48,029	-	-
1/13/2021	177,791	30,943	102,046	-	-
1/16/2021	214,233	72,668	85,625	-	-
1/20/2021	222,217	1,074,310	164,262	-	-
1/23/2021	73,417	27,622	260,688	-	-
1/27/2021	50,022	18,436	18,556	-	-
1/30/2021	59,802	23,914	22,712	-	-
2/3/2021	45,983	18,542	17,390	-	-
2/6/2021	57,423	10,163	10,245	-	-
2/10/2021	50,759	10,924	95,805	-	-
2/13/2021	50,043	7,715	7,870	-	-
2/17/2021	52,593	116,920	26,104	-	-
2/20/2021	52,544	99,549	93,641	-	-
2/24/2021	56,106	118,666	35,548	-	-
2/27/2021	65,556	23,446	31,365	-	-
3/3/2021	62,026	19,540	36,577	-	-
3/6/2021	66,164	34,548	46,448	-	-
3/10/2021	61,183	23,082	22,563	-	-
3/13/2021	67,604	10,906	15,542	-	-
3/17/2021	65,737	11,178	11,142	-	-
3/20/2021	71,802	27,400	117,451	-	-
3/24/2021	65,097	12,640	20,566	-	-
3/27/2021	72,077	25,562	41,999	-	-
3/31/2021	45,923	7,916	11,742	-	-
	<b>\$ 5,976,432</b>	<b>\$ 3,431,050</b>	<b>\$ 3,662,231</b>	<b>\$ -</b>	<b>\$ -</b>

## EXHIBIT II

**POWER PLAY MULTI-STATE LOTTERY  
MARYLAND LOTTERY AND GAMING CONTROL AGENCY  
FIXED PRIZE ANALYSIS  
FOR THE PERIOD FROM APRIL 1, 2020 TO MARCH 31, 2021**

	<b>March 31, 2020</b>			<b>Qtrly/Yrly Settlements</b>	<b>March 31, 2021</b>
	<b>Receivable (Payable)</b>	<b>Actual Fixed Prizes</b>	<b>Share of Fixed Prizes</b>	<b>Transfers In (Out)</b>	<b>Receivable (Payable)</b>
<b>Georgia</b>	\$ 1,603,199	\$ 4,207,959	\$ 4,549,620	\$ 1,501,560	\$ (240,022)
<b>Illinois</b>	(670,494)	5,378,443	7,081,254	(936,082)	(1,437,223)
<b>Maryland</b>	46,534	3,431,050	3,662,231	(150,186)	(34,461)
<b>Massachusetts</b>	(6,043)	4,482,512	3,203,709	(181,145)	1,453,905
<b>Michigan</b>	(311,620)	5,439,554	5,037,738	(226,092)	316,288
<b>New Jersey</b>	14,943	6,606,650	6,103,108	994,059	(475,574)
<b>Ohio</b>	220,805	7,076,056	8,074,900	164,422	(942,461)
<b>Virginia</b>	(618,372)	7,475,237	6,600,087	(760,664)	1,017,442
<b>Washington</b>	(278,952)	2,726,681	2,511,495	(405,872)	342,106
<b>Total</b>	<u>\$ -</u>	<u>\$ 46,824,142</u>	<u>\$ 46,824,142</u>	<u>\$ -</u>	<u>\$ -</u>