

AGILYSYS
Showgate Box Office System V1R8M01
Suggested Trial Procedures

Each day accounting or auditing personnel shall print:

1. Cashier Report and the Cashier MOP Report
2. Cash basis reports (all reports generated for the current audit day's **sales**):
 - a) Sales Event Detail Report
 - b) Sales Event Summary Report
 - c) Comp Ticket Sales by Performance Date
3. Accrual basis reports (all reports generated for the current audit day's **performances**):
 - a) Sales Event Detail Report
 - b) Sales Event Summary Report
 - c) Comp Ticket Sales by Performance Date
4. At month end generate the cash basis month-end reports (all reports generated for the current month's **sales**):
 - a) Sales Event Detail Report
 - b) Sales Event Summary Report
 - c) Comp Ticket Sales by Performance Date
5. At month end generate the accrual basis month-end reports (all reports generated for the current month's **performances**):
 - a) Sales Event Detail Report
 - b) Sales Event Summary Report
 - c) Comp Ticket Sales by Performance Date

Ticket Sales

Each day accounting or auditing personnel shall:

1. Foot the "Ticket Amount", "Tax Amount", "Grat Amount", "Service Charge", and "Total Sale Amount" columns on the Cashier Report to verify the "Cashier ID" subtotals are correct. Trace the "Cashier ID" subtotals from the Cashier Report to the "Cashier ID" subtotals on the Cashier MOP Report.
2. Foot the "Cashier ID" subtotals for the "Ticket Amount", "Tax Amount", "Grat Amount", "Service Charge", and "Total Sale Amount" columns on the Cashier Report to verify the "Report Totals" are correct and then trace the "Report Totals" to the "Report Totals" on the Cashier MOP Report.

3. Reconcile total cash turn-in from the soft count documentation to the Cashier MOP Report for all users.

Cash Basis

1. Foot the "Ticket Cost", "Tax Amt", "Grat Amt", "Service Charge", and "Ticket Sale Amt" columns on the Sales Event Detail Report to verify the "Performance Totals" and trace to the corresponding performance date total on the Sales Event Summary Report.
2. Foot the "Performance Totals" of the "Ticket Cost", "Tax Amt", "Grat Amt", "Service Charge", and "Ticket Sale Amt" columns on the Sales Event Detail Report to verify the "Report Totals" and then trace to the report totals on the Sales Event Summary Report.
3. Foot the "Ticket Cost", "Ticket Amount", "Service Charge", "Tax Amount", "Gratuity Amount", and "Total Sale Amount" columns on the Comp Ticket Sales by Performance Date to verify the accuracy of the "Report Totals".

Accrual Basis

1. Foot the "Ticket Cost", "Tax Amt", "Grat Amt", "Service Charge", and "Ticket Sale Amt" columns on the Sales Event Detail Report to verify the sales date subtotals. Foot the sales date subtotals for each column noted above to verify the "Performance Totals" then trace to the corresponding performance date total on the Sales Event Summary Report.
2. Foot the "Performance Totals" of the "Ticket Cost", "Tax Amt", "Grat Amt", "Service Charge", and "Ticket Sale Amt" columns on the Sales Event Detail Report to verify the "Report Totals" and then trace to the report totals on the Sales Event Summary Report.
3. Foot the "Ticket Cost", "Ticket Amount", "Service Charge", "Tax Amount", "Gratuity Amount", and "Total Sale Amount" columns on the Comp Ticket Sales by Performance Date to verify the accuracy of the "Report Totals".
4. In order to ensure the Sales Event Detail Report (generated in the accrual format) contains all tickets sold for the performances regardless of the date of sale, perform the following procedures beginning on the 5th day of the trial:
 - a) Using the Sales Event Detail Report (accrual basis) for the current audit day select one performance for that day.
 - b) Select 5 random prior ticket sales dates. Run the Sales Event Detail Report (cash basis) for the 5 selected ticket sales dates.

- c) Using these 5 reports, trace the total tickets sold on the sample ticket sales date for the selected performance to the Sales Event Detail Report (accrual basis) noted in letter “a”, above.

End of Month – Cash Basis

1. Foot the “Report Totals” from each daily Sales Event Detail Report (cash basis) and reconcile the totals to the “Report Totals” on the Sales Event Detail Report (cash basis), run for month-to-date.
2. Trace the “Report Totals” from the Sales Event Detail Report (cash basis), run month-to-date to the report totals on the Sales Event Summary (cash basis) run for month-to-date.
3. Foot the “Report Totals” from each daily Comp Ticket Sales by Performance Date (cash basis) and reconcile the totals to the “Report Totals” on the Comp Ticket Sales by Performance Date (cash basis), run for month-to-date.

End of Month – Accrual Basis

1. Foot the “Report Totals” from each daily Sales Event Detail Report (accrual basis) and reconcile the totals to the “Report Totals” on the Sales Event Detail Report (accrual basis), run for month-to-date.
2. Trace the “Report Totals” from the Sales Event Detail Report (accrual basis), run month-to-date to the report totals on the Sales Event Summary (accrual basis) run for month-to-date.
3. Foot the “Report Totals” from each daily Comp Ticket Sales by Performance Date (accrual basis) and reconcile the totals to the “Report Totals” on the Comp Ticket Sales by Performance Date (accrual basis), run for month-to-date.

General

1. On a sample basis, such that each price type is selected at least once, verify that ticket sales are properly reported based on price type, verify service charges are properly applied and that taxes are properly calculated.