

ARISTOCRAT
OASIS PitBOSS Version 11.6.1.3 and
SuperPlaymate Version 11.6.1.3 with PersonalBanker
Suggested Trial Procedures

Each day accounting and audit personnel shall:

SuperPlaymate v11.6.1.3:

Meter Readings:

1. For two consecutive days each week during the trial period, manually read and record the following meters:
 - a. Wagering Account Transfer In (WAT IN)
 - b. Wagering Account Transfer Out (WAT OUT)
 - c. Cashable Electronic Promotion In (CEP IN)
 - d. Cashable Electronic Promotion Out (CEP OUT)
 - e. Noncashable Electronic Promotion In (NCEP IN)

Meters must be read directly from the gaming device and not the slot machine interface board.

Note: These readings must be performed at a time that will minimize any timing difference between the manual readings and the system end of day meters on the Machine Meters Report. Depending upon the drop cycle for the machines, it may be necessary to read the meters a third time during the week to coincide with the machine's drop period in order to complete some of the trial period procedures contained in this letter.

2. Trace the manual meter reading to the Machine Meters Report for each of the meters in the sample (WAT In, WAT Out, CEP In, CEP Out, and NCEP In) to the Personal Banker Transaction Slot Detail Report. Schedule all variances, investigate, and document the results for Board review.
3. Trace "Grand Totals" for the meters in the sample on the Personal Banker Transaction Slot Detail Report to the "Grand Totals" on the Personal Banker Transaction Slot Summary Report, PBT Player Summary Report and the PBT Player Detail Report.
4. Trace the "Grand Total" on the Personal Banker Transaction Slot Summary Report to the "System Cur Total" on the PBT Variance Report for each sample meter.

5. Review the PBT Variance Report for all machines online with the Personal Banker System. Investigate all variances between meter and system amounts that are not attributable to timing differences with results documented for Board Review.
6. Two times per week foot the Personal Banker Transaction Slot Summary Report to ensure the grand total for each sample meter is correct.
7. For a sample of five players per day foot (calculate totals per each column) and cross-foot (calculate the "Ending Balance") the player's PBT transactions on the PBT Player Detail Report. You may print only the pages of the report needed to complete this step.
8. For the sample of players selected in step 6 above, trace the players subtotal from the PBT Player Detail Report to the PBT Player Summary Report. You may print only those pages of the report needed to complete this step.
9. Daily, trace the column "grand totals" from the Personal Banker Transaction Slot Detail Report to the column "grand total" on the Personal Banker Transaction Slot Summary Report, PBT Player Detail Report and PBT Player Summary Report.
10. Cross foot the "grand totals" on the PBT Player Summary Report and the Personal Banker Transaction Slot Summary Report.
11. Trace the "Net PBT" by machine and in total from the Personal Banker Transaction Slot Summary Report to the "Net PBT" on the Statistical Numeric Report and the Statistical Net Win Multi Denomination Report.
12. Trace the "Total NCEP In" by machine and in grand total from the Personal Banker Transaction Slot Summary Report to the "Net PBT" on the Statistical Numeric Report and the Statistical Net Win Multi Denominational Report.
13. Trace the "Ending Balances" in total for "Cash" and "Promo \$" from the PBT Player Summary Report to the "PBT Cash Ending Balance" on the Personal Banker Liability Report.
14. For 5 machines per day, rotated throughout the trial period, recalculate the "Net Win Taxable", "Stat net Win", "Act %", "Var %" and "Est \$ Var" by machine on the Statistical Numeric Report and trace the grand totals to

- the Statistical Net Win Multi Denominational Report. Document any variances noted for Board review.
15. On a sample basis, verify the clerical accuracy of the actual hold percentage and the floor par percentage computation for the month-to-date, year-to-date and two year-to-date periods by individual machine on the Statistical Numeric Report.
 16. Review the Super Playmate Audit Report and the Black Bart Audit Trail History Report for propriety of transactions/adjustments and any other unusual occurrences (i.e., large amounts of points or promotional amounts credited to patron accounts). Document and investigate any exceptions noted and retain all documentation for Board review.
 17. Review the Bad Meter Load Report for exceptions affecting Personal Banker meters (WAT In, WAT Out, CEP In, CEP Out, and NCEP In).
 18. At least once during the trial period foot the PBT Player Summary Report and the Personal Banker Transaction Slot Summary Report to ensure that the totals are correct.

PitBOSS:

Table Games Documentation:

1. Foot the closing table inventory and trace the grand total to the following reports:
 - a. Soft Count Master Gaming Detail Report (Game)
 - b. Soft Count Master Gaming Summary Report (Table)
 - c. Soft Count Master Gaming Cumulative Report (Table)
2. Select five tables and trace individual table closing inventories to the Soft Count Master Gaming Detail Report (Game).
3. For the five tables selected above, trace the previous day's closing inventory to the current day's opening inventory by game type on the Soft Count Master Gaming Detail Report (Game).
4. Foot the fill and credit slips and trace the grand totals to the following reports:
 - a. Soft Count Master Gaming Detail Report (Game)
 - b. Soft Count Master Gaming Summary Report (Table)
 - c. Soft Count Master Gaming Cumulative Report (Table)

- d. Credit/Fills Report
5. Trace voided fill and credit slips to the following reports and examine for propriety of transactions:
 - a. Credit/Fills Report
 - b. Exception Report: Transactions and Documents Voided
 - c. Soft Count Master Gaming Detail Report (Game)
6. Select five fill and five credit slips and trace individually to the Soft Count Master Gaming Detail Report (Game).
7. Examine the same slips selected in step 6 above for compliance with the Minimum Internal Control Standards.

Pit Marker Documentation:

1. Foot pit marker issue slips and payment slips (by payment type) and trace the grand totals to the following reports:
 - a. Markers Issued Report "Location (Pit) - Marker Total"
 - b. Marker Payments for (date) "Subtotal Pit Payments"
 - c. Soft Count Master Gaming Detail Report (Game)
 - d. Soft Count Master Gaming Summary Report (Table)
 - e. Soft Count Master Gaming Cumulative Report (Table)

Note: Markers issued in redemption of partial payments or as consolidation of markers into one new marker should not be included in pit credit issues.
2. Trace five pit marker issue slips and five pit payment slips to the Soft Count Master Gaming Detail Report (Game).
3. Examine the same slips selected in step 2 above for compliance with the Minimum Internal Control Standards.
4. Trace the marker activity selected in step 2 above to the various computerized screens in the patron's account. Provide a print screen of the patron's account activity to evidence this step.
5. For one week, trace all markers issued in the pit and transferred to the cage to the following:
 - a. Marker Transfer Credit Slips
 - b. Soft Count Master Gaming Detail Reports (Game)

c. Marker Transfer Reports

6. Trace voided pit marker slips to the following reports and examine for propriety of transactions:
 - a. Exception Report: Transactions and Documents Voided
 - b. Soft Count Master Gaming Detail Report (Game)

Cage Marker Documentation:

1. Foot cage marker issue slips and trace totals to the Cage Markers Issued Report.
2. Foot cage marker payment slips and trace totals to the Marker Payments for (date) "Subtotal Cage Payments."
3. Trace voided cage marker slips to the Exception Report: Transactions and Documents Voided and examine for propriety of transactions.
4. Trace five cage marker issue slips to the Cage Markers Issued Report.
5. Trace five cage marker payment slips to the Marker Payments for (date).
6. Examine the same slips selected in step 4 & 5 above for compliance with the Minimum Internal Control Standards.
7. Trace the marker activity selected in step 4 & 5 above to the various computerized screens in the patron's account. Provide a print screen of the patron's account activity to evidence this step.
8. Trace the balance on the cage accountability form that documents the net changes in casino accounts receivables (Cage MICS #53) to the Accounts Receivable Liability Aging Report by Document Type.
9. Select one patron on each of the following reports and trace the amounts and status to the various computerized screens in the patron's account. Provide a print screen of the patron's account activity to evidence this step
 - a. Accounts Receivable Liability Aging Report by Document Type
 - b. Accounts Receivable Returns Aging Report by Document Type
 - c. Accounts Receivable Write Off Aging Report by Document Type

Cage Documentation:

1. Foot front money/safekeeping deposit/withdrawal slips and trace individual account totals to the casino's front money/safekeeping summary report in accordance with Cage and Credit MICS #46.
2. Trace voided deposit/withdrawal slips to the Exception Report: Transactions and Documents Voided and examine for propriety of transactions.
3. Trace five withdrawal slips and five deposit slips to the casino's front money summary report in accordance with Cage and Credit MICS #46.
4. Examine the same slips selected in step 3 above for compliance with the Minimum Internal Control Standards.
5. Trace the deposit/withdrawal activity selected in step 3 above to the various computerized screens in the patron's account. Provide a print screen of the patron's account activity to evidence this step.

Return and Write-Off Documentation:

1. Trace returned items to the Accounts Receivable Returns Aging Report by Document Type.
2. Ensure balances on the Accounts Receivable Returns Aging Report by Document Type are reduced by payments on returned items and write offs.
3. Trace write offs to the Accounts Receivable Write Off Aging Report by Document Type.
4. Ensure balances on the Accounts Receivable Write Off Aging Report by Document Type are reduced by write off payments and settlements.
5. Trace voided returns and write-off payments to the Exception Report: Transactions and Documents Voided.

Currency Counter Interface:

1. Soft count room key employees should provide close supervision of all count personnel.
2. Accounting or auditing personnel shall compare the individual denomination totals and the grand total on the currency counter report to the totals recorded "Cash Drop" amounts on the Soft Count Master Gaming Detail Report (Game), Soft Count Master Gaming Cumulative

Report (Table), and the Soft Count Master Gaming Summary Report (Table). Any discrepancies should be resolved. Follow-up performed must be documented for subsequent Board review.

General:

1. On a sample basis, such that each report is verified at least once, foot the system generated reports to verify the clerical accuracy of the reports.
2. Using a computerized spreadsheet verify the current, period, monthly, quarterly and year-to-date totals are correctly rolling forward on the Soft Count Master Gaming Cumulative Report.
3. Using a computerized spreadsheet verify the daily, monthly and year-to-date totals are correctly rolling forward on the Statistical Games Analysis Detail Report.
4. At least once during the trial period foot and cross foot the following reports to verify subtotals, totals, and calculations are accurate:
 - a. Soft Count Master Gaming Detail Report
 - b. Soft Count Master Gaming Summary Report
 - c. Soft Count Master Gaming Cumulative Report
 - d. Statistical Games Analysis Detail Report
 - e. Statistical Games Analysis Summary Report
 - f. Credit/Fills Report
 - g. Exception Report: Transactions and Documents Voided
 - h. Marker Transfer Report
 - i. Markers Issued Report
 - j. Marker Payments for (date)
 - k. Accounts Receivable Deposit Aging Report by Document Type
 - l. Accounts Receivable Liability Aging Report by Document Type
 - m. Accounts Receivable Returns Aging Report by Document Type
 - n. Accounts Receivable Write Off Aging Report by Document Type
5. Review the BlackBart Audit Trail History Report on a daily basis for propriety of transactions and any other unusual occurrences.