

BALLY ACSC
ACSC 10.1 Power Promotions with Bally CMS 400 System
Suggested Trial Procedures

Each day accounting and auditing personnel shall:

Meter Readings:

1. For two consecutive days each week during the trial period, manually read and record the “Coin In”, “Non-Cashable Electronic Promotion In”, and “Non-Cashable Electronic Promotion Out” meters for the sample of 40 machines identified in the attachment.

You may take a system meter reading and print the Meter Edit - Full Detail report to use as a tool to verify your manual readings.

NOTE: The manual meter 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 meter reports. 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.

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

2. For the machines in Step (1), calculate the delta for each meter [current day minus (-) previous day equals (=) delta]. Trace the calculated delta to the “CHG” amount on the Meter Edit – Full Detail report for each meter read. Investigated any variances with results documented.

ACSC:

1. For each sample machine in the ‘Meters’ section above, trace the “CHG” amount on the Meter Edit – Full Detail report for the “Non-Cashable Electronic Promotion In” to the “Non-Cashable Electronic Promotion In – Meter \$” column on the Credit Drop Meter Comparison Report by machine and in total. Investigate all variances with results documented.
2. For each sample machine in the ‘Meters’ section above and in total, trace the “Non-Cashable Electronic Promotion In – Patron \$” amount on the Credit Drop Comparison Report to the following:
 - a. The “repot totals” on the eBonus Credit Issued report

- b. The “Non-Cashable \$” column amounts on the Cashless Transactions report
- c. The “Totals-Active” row amounts, on the Cashless Transactions report
- d. The “Non-Cashable” “Transfer In” amount on the Daily Electronic Drop Asset Summary Report.

Investigate all variances with results documented. Prepare a summary of variances by type for each report.

3. For the Credit Drop Meter Comparison Report, perform the following:
 - a. Compare the “Non-Cashable Electronic Promotion In - Meter \$” amount to the “Non-Cashable Electronic Promotion In - Patron \$” amount.
 - b. Investigate any variances between “Patron \$” (system) and “Meter \$” meter readings.

Investigate all variances with results documented. Prepare a summary of variances by type for each report.

4. Review the Patron PPS Adjustments Audit report for propriety of transactions.
5. At least twice during the trial period, foot all of the above-mentioned reports. Investigate any variances noted with results documented.

NOTE: When recalculating the meter delta amount (Ending Meter – Beginning Meter) for some machines on the Meter Edit – Full Detail report, the recalculated amount may differ from the delta indicated on the report for some meters. If the recalculation does not agree, then the differing meter delta amounts should be validated by calculating the total hourly meter deltas for the machine/meter that does not agree.

To access the hourly meter snapshots for the specific machine, perform the following:

- From the ‘Main Menu’ select option #16 ‘Slot Accounting Menu’
- From the ‘Slot Accounting Menu’ select option #02 ‘Slot Data Menu’
- From the ‘Slot Data Menu’ select option #15 ‘Slot Activity’

The aggregate meters for each zone will be displayed in the ‘Slot Activity’ screen. Specify the zone where the machine is located and

press 'Enter' to obtain the asset breakdown and hourly meters for each machine.

Calculate and Total the hourly meter deltas for the machine meter(s) that do not agree with the recalculation performed above. Validate that the total of all hourly deltas for the machine meter(s) agree with the total daily delta indicated on the Meter Edit – Full Detail report. If the deltas do not agree, further investigation will need to be performed with results documented.

CMS:

1. Select a sample of five players and in total, recalculate the conversion of "Redeemed" points on the Bonus Point Activity report and trace the converted cash amount to the "Non-Cashable \$" amount on the Cashless Transaction report.
2. Review the Bonus Points & Comp Adjustments report each day. Verify all adjustments are appropriate.
3. In total, balance the Bonus Point Activity report each day. Investigate all variances and document results.

NOTE: Report "Totals" calculation is "Beginning Balance" plus (+) "Card Award" plus (+) "Promotions" plus (+) "Earned" plus (+) "Credit Adj" minus (-) "Debit Adj" minus (-) "Redeemed" equals (=) "Ending Balance".

NOTE1: The difference between Ending Balance and Beginning Balance for Report Totals and Club Totals should be the same.

4. By player and in total, trace the "Ending Balance" "Club Total" on the Bonus Point Activity report to the "Current Balance" "Total" on the Bonus Point Liability Report. Investigate all variances and document results.
5. Trace the "Total - Cash Withdrawn" on the Patron Incentive Cash Daily Summary report to the "Prize Redemptions - Net Cash" on the Bonus PTS Transaction report.

Statistical:

1. Trace the "Electronic - Promo Non-Cash – Total" on the Accrued Drop Summary report and the "Electronic – Promo Non-Cash" on the Actual Drop Summary report to the following:

- a. The total “Non-Cashable” on the Daily Electronic Drop Asset Summary report
 - b. The total “Non-Cashable” “Report Total – Active” on the Cashless Transaction report
 - c. The “report total” on the eBonus Credits Issued
2. Verify “Total Calculated Gaming Device Win” on the Accrued Gaming Device Win report.

NOTE: “Total Calculated Gaming Device Win” equals (=) “Metered Validator Drop For Devices Not Dropped” minus (-) “Metered Validator Drop Previously Reported For Devices Dropped” plus (+) “Actual Validator Drop For Devices” plus (+) “Total Metered Electronic Funds” plus (+) “Total Metered Promotional Funds” minus (-) “Total Manual Jackpots Paid”.

3. Trace the “Daily – Taxable Win – Total” on the Actual Drop Summary report to the “Actual Win -Total” on the Meter Win vs. Actual Taxable Win Report.

NOTE: To get the correct Taxable Win in the “Actual Win – Total” column on the Meter Win vs. Actual Taxable Win Report, the report must be run to exclude promotional credits.

Actual Taxable Win should only reflect activity for days when machines are dropped.

4. Compare Meter Win vs. Actual Taxable Win Report “Metered Win – Total” to the “Actual Win – Total” and note any variances. Investigate all variances and document results.

NOTE: Variance should equal promotional totals for the day.

5. For each denomination, trace the “Actual Win – Total” on the Meter Win vs. Actual Taxable Win Comparison Report to the “Daily – Win - Total” on the Slot Analysis report.

General:

1. On a sample basis, such that each report indicated in this letter is verified at least once, foot and cross foot the system-generated reports to verify the clerical accuracy of the reports.

NOTE: Footing of all reports may be combined with the footing required for ACSC step number 5, if performed for the same day.

2. Maintain a log of system problems occurring during the trial period (i.e., any problems relating to the functioning of the system, incorrect calculations, etc.). This log is to include, at a minimum, the date, description of the problem and the initials of the person recording the information. Please maintain the log as one continuous document or file (i.e. do not file with each day's work).
3. Maintain a log of customer complaints, if any, regarding the ACSC 10.1 Power Promotions with Bally CMS 400 System including the date, time, and description of the complaint and the names of the individuals involved.
4. Maintain all computer-generated reports and computer storage media in accordance with Regulation 6.040(1). Also maintain documentation evidencing the performance of all trial procedures (logs, checklists, calculator tapes, etc.).
5. Perform any other procedures necessary to ensure that employees are complying with documented internal control procedures and NGC Regulations.