

BALLY
Power Coupon and TIS Version 2.0.4 Functionality for use
with SDS Version 9.0.2.4 and CMS Version 7.3.1
Suggested Trial Procedures

Each day accounting or auditing personnel shall:

Meter Readings:

1. For two consecutive days each week during the trial period, manually read and record the meters listed below for the sample of 40 slot machines. Take a system meter reading and print the Meter List Report to use as a tool to verify your manual readings.
 - a. Voucher In
 - b. Noncashable Coupon In

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.

2. Trace the vouchers redeemed by machine for the machines in the sample and in total from the Redeemed Voucher/Coupon Report (sort by Cashable and Noncashable) to the voucher in "SDS Value" column on the Voucher/Coupon Meter Comparison Report.
3. Investigate all variances between metered "Difference" and "SDS Value" on the Voucher/Coupon Meter Comparison Report with results documented.
4. Trace the voucher in "SDS Value" for the machines in the sample from the Voucher/Coupon Meter Comparison Report to the "Vouchers Dollar" "SDS Value" on the Daily Slot Soft Count Comparison Report.
5. Investigate any variances between "SDS" (system) vouchers and "MAN" (actual) vouchers on the Daily Slot Soft Count Comparison Report with results documented.
6. Trace non-cashable promotional coupons in redeemed by machine for the machines in the sample and in total from the Redeemed Voucher/Coupon Report (sort by Non-Cashable) to the non-cashable promotional coupons in "SDS Value" column on the Voucher/Coupon Meter Comparison Report.

7. Trace the non-cashable promotional coupons in “SDS Value” for each machine in the sample from the Voucher/Coupon Meter Comparison Report to the “Noncashable Dollar” “SDS Value” on the Daily Slot Soft Count Comparison Report.
8. Investigate any variances between “SDS” (system) non-cashable promotional coupons in and “MAN” (actual) non-cashable promotional coupons in on the Daily Slot Soft Count Comparison Report with results documented.

Soft Count:

1. The count of vouchers/coupons must be performed in the count room in compliance with currency acceptor drop and count standards.
2. For each slot machine sampled, manually count the number of vouchers/coupons removed from the bill validator drop box and trace to the Count Room Summary Report.
3. Soft count or accounting personnel must print the Soft Count Voucher Questionable Details report for all ticketing slot machines with variances and forward to accounting.

SDS, TIS and CMS Reports:

1. Trace the total of promotional vouchers/coupons from the TIS Promotion Creation Report to the:
 - a. CMS Customer eCoupon Listing (only perform this step if using CMS functionality).
 - b. SDS Issued Voucher/Coupon Report (sort by “All”).
2. Trace total of promotional vouchers/coupons redeemed from the SDS Voucher/Coupon Liability Report to the SDS Redeemed Voucher/Coupon Report (sort by “All”).
3. For one cashier window, foot the validated vouchers/coupons and trace to the STC Cashier Report and SDS Redeemed Voucher/Coupon Report (sort by “All”).
4. Trace 5% of the validated promotional vouchers/coupons to the SDS Redeemed Voucher/Coupon Report to verify that the status and voucher/coupon detail information is correct.

5. Review the SDS Issued Voucher/Coupon Report (sort by "All") for any promotional vouchers/coupons with a void or pending status. Investigate such occurrences with results documented.
6. Examine the Expired Voucher/Coupon Report to ensure that the dates of the promotional vouchers/coupons fall within the time limits set for the vouchers/coupons. The maximum allowable limitation is sixty days. This step must be performed for 30 days after vouchers/coupons begin expiring.
7. Trace each voided voucher/coupon to the SDS Voided Voucher/Coupon Report.
8. Trace the dollar amount of vouchers/coupons by machine for the machines in the sample and in grand total from the STC Count Room Summary Report to the SDS Daily Slot Soft Count Comparison Report.
9. Trace the grand total "Vouchers In" from the SDS Voucher/Coupon Meter Report to the metered drop on the SDS Drop Breakdown Report. This step to be performed on drop day(s), not each day.
10. Trace the grand total "Non-Cashable Promo Coupons In" from the SDS Voucher/Coupon Meter Report to the metered drop on the SDS Drop Breakdown Report. This step to be performed on drop day(s), not each day.
11. Trace the "Total Drop" from the SDS Drop Breakdown Report to the SDS Slot Machine Performance Report II (Not Using 'Scale Net Win'). This step to be performed on drop day(s), not each day.

General:

1. Slot department employees should ensure that all patrons utilizing the Bally Power Coupon System fully understand its operation. The posting of detailed instructions is recommended.
2. All vouchers/coupons that are redeemed at the cage, booth or any area other than a slot machine must be validated through the Bally SDS System prior to payment being made to the customer.

Note: An employee may not verify the validity of a voucher/coupon by inserting it into a slot machine bill validator.

3. 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).

4. Maintain a log of customer complaints, if any, regarding the Bally SDS Power Coupon System including the date, time, description of the complaint, and the names of the individuals involved.
5. The Bally SDS System components (i.e., Server and CIU) must be installed in a secured location with access permitted to authorized personnel only (i.e., controller, casino manager, slot manager) in accordance with Information Technology MICS #1.
6. Pursuant to Regulation 6.110 wagering credit cashouts to vouchers must be reported on the NGC tax reports on an accrual basis (deduct all vouchers printed). Any wagering vouchers that remain unredeemed after 60 days must be added to gross gaming revenue at that time. Please note that any unredeemed promotional vouchers/coupons should not be added back to gross gaming revenue.
7. Accounting shall maintain all promotional voucher/coupons, 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.).
8. Perform any other procedures necessary to ensure that employees are complying with documented internal control procedures and NGC regulations.
9. 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.

Note: It is acceptable to utilize tools such as Microsoft Excel to perform this step. In instances where reports exceed 10 pages in length, it is acceptable to perform the footing and cross footing on a meaningful sample from the detailed reports (i.e. for a specific denomination, or for the sample of 40 machines selected for the "Meters" section of these procedures). The grand totals for the sample on the detailed reports must then be traced to the totals on the summary report.

10. On a sample basis, such that each machine in the sample is recalculated at least once, verify the clerical accuracy of the "Net Win" and "Actual Hold %" computations on the Slot Machine Performance Report II (Not Using 'Scale Net Win').

11. On a sample basis, such that each denomination is recalculated at least once, verify the combined “Actual Hold %” computation for the period, month-to-date, year-to-date and life-to-date periods on the Slot Machine Performance Report II (Not Using ‘Scale Net Win’).
12. Review any adjustments on the Audit Trail Report for propriety. This must be performed by an individual independent of the transaction.