

IGT  
Machine Accounting 8.0 SP1  
Suggested Trial Procedures

The components are as follows:

Machine Accounting	MA 8.0 SP1
Advantage Bonusing System	ABS 8.0 ABS 8.0 PCI ABS 8.0 Omni ABS 8.0 PCI Omni
Fill Jackpot Station	FJP 8.0

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 meters listed below for the sample of 50 slot machines identified in the attachment to this letter. You may take a system meter reading and print the Meter Reading On Demand Detail to use as a tool to verify the manual readings.

Pre-SAS 6 Machine	SAS 6 Machine
<u>Meter Verification Detail</u> report	<u>On-line Slot System Meter Verification Detail</u> report
<b>Meters:</b>	<b>Meters:</b>
Coin In	Coin In
Coin Out	Coin Out
	Coin Drop
	Attendant Paid Jackpots
	Attendant Paid Cancelled Credits
	Attendant Paid External Bonus Payout
Physical Coin In	Physical Coin In
Physical Coin Out	Physical Coin Out
Bill In	Bill In
	Attendant Paid Progressive Payout
	Machine Paid Progressive Payout
XtraCredit (or its equivalent, e.g. System Wager Match Bonus Won for IGT Pre-SAS 6 machines)	Machine Paid External Bonus Payout
Voucher In	Voucher In
Voucher Out	Voucher Out

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 machines' drop period in order to complete some of the trial period procedures contained in this letter.

2. Calculate the delta for the manual meter readings for each of the above meters and trace to the On-Line Slot System Meter Verification (for SAS 6 machines) and Meter Verification Detail (for pre-SAS 6 machines) reports. All variances should be investigated with results documented.
3. For five multi-game machines in the sample, manually read and record the coin in meters for each active game by payable. Trace the manual readings to those recorded on the MultiGame-Denom Weighted Theo Hold % Detail report.
4. For machines in step three above, compare the total sub-game coin in for all sub-games by machine on the MultiGame-Denom Weighted Theo Hold % Detail report to the coin in difference on the On-Line Slot System Meter Verification report (SAS 6 games) and the Meter Verification Detail report (pre-SAS 6 games).

#### Variance Reports:

All variances should be investigated with a summary of variances by type prepared for each report.

1. Trace all meter differences from the Meter Verification Detail report and On-Line Slot System Meter Verification Detail report to the corresponding meter values on the following variance reports:
  - a. Drop Reconciliation Detail
  - b. Attendant Paid Variance Detail
  - c. Voucher Variance Detail
  - d. Fill Variance Detail
  - e. External Bonuses Paid Actual vs. Metered Detail
2. Trace the grand totals for each column of the Attendant Paid Variance report to the corresponding columns on the following variance reports:
  - a. Attendant Paid Jackpot Variance Detail
  - b. Attendant Paid External Bonus Variance
  - c. Attendant Paid Progressive Jackpot Variance Detail
  - d. Attendant Paid Cancel Credit Variance Detail

3. Trace the attendant paid slips by machine and in grand total to the actual attendant paid on the following reports:
  - a. Attendant Paid External Bonus Variance
  - b. External Bonuses Paid Actual vs. Metered
  
4. Trace the appropriate amounts by machine and in grand total from the Drop Reconciliation report to the following reports:
  - a. Hard Drop Variance Detail
  - b. Bill Drop Variance Detail
  - c. IVS Soft Count Report

### Xtra Credit

1. Trace the XtraCredit "Used" in total from the XtraCredit Liability by Site Detail report to the "Non Restricted Bonus" and "NonRestricted Bonus to EGM" column grand totals on the following reports:
  - a. Gaming Report
  - b. Gaming Metered Report

Any variances noted should be investigated with results documented.

NOTE: The XtraCredit History By Player Detail report has been replaced in versions of Patron Management 3.7 SP7 CFP 4 and later by the XtraCredit Liability by Site Detail report. If you are using an earlier version of Patron Management, then use the XtraCredit History By Player Detail report to complete applicable trial procedures.

2. Reconcile the "XtraCredit Balance" on the Player Liability Detail report (prior day balance + "Awarded" + "Adjusted" – "Used" – "Expired" from the XtraCredit Liability by Site Detail report).

NOTE: The Player Liability Detail report must be run at the end of day to minimize timing differences.

3. Review the XtraCredit Adjustment Detail report for propriety of adjustments made to player's accounts. Exceptions should be investigated with the results documented.
  
4. On a sample basis review the expired XtraCredit on the XtraCredit Liability by Site Detail report to verify that the expired XtraCredit is within the parameters set for the applicable promotion.

## Jackpot/Fills

1. Foot jackpot and fill slips and trace totals to the Handpay Detail – Jackpot and the Handpay Detail – Fill reports.
2. Examine all jackpots and fill slips for completeness and regulation compliance.
3. Review all voids and overrides for propriety and regulation compliance. Ensure that all voids and overrides are included on the Handpay Detail – Void and Handpay Detail - Override reports.
4. Review all jackpot and fills slips on the FJP All Slips Detail report for continuous sequencing. Verify that the beginning slip number follows in sequence from the prior day's report. Documented follow up is to be performed when any sequence errors are found.
5. Reconcile the Grand Total for all slips on the FJP All Slips Detail report to the totals on the Handpay Detail – Jackpot and Handpay Detail – Fill reports.

## Reports

1. Trace the grand total "Total Drop Metered" and "Variance" columns on the Drop Reconciliation report to the grand total "Metered Total Drop" and "Variance" columns on the Gaming Metered Report. Trace the "Total Drop Metered" column on the Drop Reconciliation to the "Metered Total Drop" column on the Metered Slot Win report. All variances noted should be investigated with results documented.
2. Trace the "Total Drop Actual" on the Drop Reconciliation report to the grand total "Actual Total Drop" column on the Gaming Report and the Actual Slot Win report. All variances should be investigated with results documented.
3. On a sample basis verify the clerical accuracy of the "Actual Hold %" and combined actual hold percent computation for the period, month-to-date, year-to-date, and life to-date periods by individual machine and by denomination on the Gaming Report and Gaming Metered Report. Additionally, on a sample basis verify the clerical accuracy of the floor par calculation and projected currency variance for the period, month-to-date, year-to-date and life-to date (see Slot MICS #115).
4. This step is to be completed only once during the trial period. Select a month-to-date period of at least seven days following the roll over into a new month and print the Gaming Report for the same period. Select a sample of

five multi-game machines and recalculate the month-to-date system weighted average theoretical hold percent on the MultiGame/MultiDenom Weighted Theo Hold % report printed for the same period and trace the recalculated "Weighted Avg Theo Hold %" by machine to the "Theo Hold %" for the month-to-date on the Gaming Report. Any variances noted should be investigated with results documented.

5. Trace the grand total of the "Actual Taxable Win" column on the Metered Win vs. Actual Taxable Win report to the grand total of the "Total Actual Win" column on the Gaming Report and the grand total of the "Actual Win" column on the Actual Slot Win report. All variances noted should be investigated with results documented.

### General

1. Review the SC Exception Report, Period Log Exception Detail, Period Log By Change Date and the IVS Audit Report for propriety of transactions and any other unusual occurrences.
2. 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: 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 50 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.

3. The IGT system components (i.e., translator, concentrator, configuration workstation, and bonus server) must be installed in a secured location with access permitted to authorized personnel only (i.e., IT personnel, controller, casino manager, slot manager) in accordance with Information Technology MICS #1.
4. 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. The log should be maintained as one continuous document or file (i.e. do not file with each day's work).

5. Maintain a log of customer complaints, if any, regarding the On-line Slot Metering System components in the IGT Advantage 8.0 Suite, including the date, time, and description of the complaint and the names of the individuals involved.
6. Maintain all jackpot/fill slips, vouchers, 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.).
7. Perform any other procedures necessary to ensure that employees are complying with documented internal control procedures and NGC regulations.