

IGT
Advantage Cage and Table Accounting (CTA) System, Version 2.3 SP14
Suggested Trial Procedures

Each day accounting or auditing personnel shall:

1. Soft Count Documentation:
 - a. Trace the total drop from the currency counter documentation to the following reports:
 - i. Soft Count Detail
 - ii. Soft Drop Daily Detail
 - iii. Master Gaming Report by Game Detail
 - iv. Master Gaming Report by Pit Detail
 - v. Table Statistical Analysis Detail

2. Table Games Documentation:

a. Foot the closing table inventory and trace total to the following reports:

- i. Master Gaming Report by Game Detail
- ii. Master Gaming Report by Pit Detail
- iii. Table Statistical Analysis Detail

Note: If using the computerized system for table inventory, foot the Daily Table Inventory Detail. If using manual documentation foot the manual documentation.

b. Select five tables and trace individual table closing inventory to the following reports:

- i. Master Gaming Report by Game Detail
- ii. Master Gaming Report by Pit Detail
- iii. Table Statistical Analysis Detail

c. Trace the previous days closing inventory to the current days opening inventory by game type on the following reports:

- i. Master Gaming Report by Game Detail
- ii. Master Gaming Report by Pit Detail
- iii. Table Statistical Analysis Detail

d. Foot the fill and credit slips and trace totals to the following reports:

- i. Master Gaming Report by Game Detail
- ii. Master Gaming Report by Pit Detail
- iii. Table Statistical Analysis Detail
- iv. Fill-Credit Detail

e. Trace voided fill and credit slips to the following reports and examine for propriety of transactions:

- i. Fill-Credit Detail
- ii. Voided Documents Detail

f. Select five fill and five credit slips and trace individually to the Master Gaming Report by Game Detail.

g. Examine the same slips selected in step 2(f) above and examine for compliance with the Minimum Internal Control Standards.

3. Pit Marker Documentation:

- a. Foot pit marker issue slips and payment slips (by payment type) and trace totals to the following reports:
 - i. Master Gaming Report by Game Detail
 - ii. Master Gaming Report by Pit Detail
 - iii. Table Statistical Analysis Detail

Note: Markers issued in redemption of partial payments or as consolidation of markers into one new marker should not be included in the calculation of pit credit issues.

- b. Trace five pit marker issue slips and five pit payment slips to the Master Gaming Report by Game Detail.
- c. Examine the same slips selected in step 3(b) above for compliance with the Minimum Internal Control Standards.
- d. Trace the marker activity selected in step 3(b) above to the various computerized screens in the patron's account. Provide a print out of the patron's account activity to evidence this step.
- e. For one week, trace all markers issued in the pit and transferred to the cage to the following:
 - i. Marker Transfer slip
 - ii. Marker Activity Shift Report Detail
- f. Trace voided pit marker slips to the Voided Documents Detail and examine for propriety of transactions:

4. Cage Marker Documentation:

- a. Foot cage marker issue slips and payment slips and trace totals to the Marker Activity Shift Report Detail.
- b. Trace voided cage marker slips to the following reports and examine for propriety of transactions:
 - i. Voided Documents Detail
 - ii. Marker Activity Shift Report Detail
- c. Trace five cage marker issue slips and five cage payment slips to the Marker Activity Shift Report Detail.

- d. Examine the same slips selected in step 4(c) above for compliance with the Minimum Internal Control Standards.
 - e. Trace the marker activity selected in step 4(c) above to the various computerized screens in the patron's account. Provide a print out of the patron's account activity to evidence this step.
 - f. Trace the beginning balance on the Marker Activity Shift Report Detail to the previous day's ending balance.
 - g. At the end of each day trace the ending balance on the Marker Activity Shift Report Detail to the Marker Aging Report Cage Detail.
 - h. Select five patrons on the Marker Aging Report Detail and trace amount and status to the various computerized screens in the patron's account. Provide a print out of the patron's account activity to evidence this step.
5. Cage Documentation:
- a. Foot front money and safekeeping deposit/withdrawal slips and trace totals to the following reports:
 - i. Daily FM-SK Activity Detail
 - ii. Front Money-Safekeeping Detail
 - b. Trace voided deposit/withdrawal slips to the following reports and examine for propriety of transactions:
 - i. Voided Documents Detail
 - ii. Daily FM-SK Activity Detail.
 - iii. Front Money-Safekeeping Detail
 - c. Trace five withdrawal slips and five deposit slips to the Front Money-Safekeeping Detail report.
 - d. Examine the same slips selected in step 5(c) above for compliance with the Minimum Internal Control Standards.
 - e. Trace the deposit/withdrawal activity selected in step 5(c) above to the various computerized screens in the patron's account. Provide a print out of the patron's account activity to evidence this step.
 - f. Reconcile the change in the current and previous day's Front Money Safekeeping Balance report to the current day's Daily FM-SK Activity Detail.

- g. Trace returned items to the following reports:
 - i. Returned Item Activity Detail
 - ii. Return History Detail
 - iii. Returned Item Aging Report Detail

 - h. Trace payments on returned items to the following reports:
 - i. Returned Item Activity Detail
 - ii. Return History Detail
 - iii. Returned Item Aging Report Detail

 - i. Reconcile the daily change in the Returned Item Aging Report Detail to the increase in returned items and decrease in payments.

 - j. Trace two returned markers and two marker buy back payments to the various computerized screens in the patron's account. Provide a print out of the patron's account activity to evidence this step.
6. General:
- a. Using a computerized spreadsheet verify the daily, monthly and year to date totals are correctly rolling forward on the following reports:
 - i. Master Gaming Report by Game Detail
 - ii. Master Gaming Report by Pit Detail
 - iii. Table Statistical Analysis Detail

 - b. At least once during the trial period foot and cross foot the following reports, verify subtotals and totals are accurate:
 - i. Soft Count Detail
 - ii. Soft Drop Daily Detail
 - iii. Master Gaming Report by Game Detail
 - iv. Master Gaming Report by Pit Detail
 - v. Table Statistical Analysis Detail
 - vi. Daily Table Inventory Detail
 - vii. Fill-Credit Detail
 - viii. Marker Activity Shift Report Detail
 - ix. Marker Aging Report Detail
 - x. Marker Aging Report Cage Detail
 - xi. Returned Item Aging Report Detail
 - xii. Returned History Detail

- xiii. Returned Item Activity Detail
- xiv. Daily FM-SK Activity Detail
- xv. Front Money-Safekeeping Detail
- xvi. Front Money and Safekeeping Balance

Note: Maintain calculator tapes with the reports to evidence performance of this step.

c. At least once during the trial period, verify compliance with Table Games MICS # 148 and # 163 using the following reports:

- i. Table Statistical Analysis Detail
- ii. Master Gaming Report by Game Detail
- iii. Master Gaming Report by Pit Detail

7. Maintain a log of all problems occurring during the trial period. This log is to include, at a minimum, the date, description of the problem, and the initials of the person recording the information.
8. 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.).
9. Perform any other procedures necessary to ensure that all employees are complying with documented internal control procedures and NGC regulations.

You must coordinate the start date of the trial with the Technology Division. Trial procedures must then be performed for a minimum of thirty days. The trial procedures should be performed in a timely manner and must be completed within two weeks of the end of the thirty day trial. All trial period procedures must continue to be performed until you receive the Board's authorization to do otherwise.

Weekly, you are required to provide the Technology Division with a report outlining any variances and their resolution. Additionally, the report should identify any issues, discrepancies, or concerns related to the performance of the system. This trial may be suspended at any time should functional problems occur.

In the event that you do not go on-line with the system within six months of the date of this letter, the authorization to install the system is automatically revoked.

Contact Senior IT Auditor Mary McElhone at 486-2128 or Senior Engineer Christine Bordeaux at (702) 486-2240 if you have any questions regarding the review process or the requirements detailed in this letter.

Sincerely,

Travis Foley, Chief
Technology Division

TF/MM: es

c: Mark A. Clayton, Board Member
Gregg Gale, Chief Auditor