

INFOGENESIS  
Point of Sale Software, Version 4.1.0  
Suggested Trial Procedures

Live Observations

During the first week following installation, a live observation and test of the system must be performed in each entertainment area subject to LET:

1. Shortly before entertainment is due to start, ring a sale but do not close the check.
2. Shortly after entertainment has started, ring another sale on the same check and close the check.

For the printed check noted above:

1. Verify that items are properly classified prior to entertainment and during entertainment. Items sold during entertainment status are designated by a customized prefix on the receipt (typically "LET").
2. Ensure these sales are properly classified in the correct meal period and with the correct dollar amount on the Entertainment Closed Checks report.
3. Verify that each entry is marked with an asterisk denoting that sales were made on a single check during multiple meal periods.
4. Document the check examined and the result of this observation.

Food and Beverage Sales

Note: It is acceptable to utilize spreadsheet software to sort and foot the data contained in the reports required for this field trial.

Each day accounting or auditing personnel shall:

1. From the POS terminals reprint five checks per day (rotate the entertainment area selected each day and include all entertainment areas in the rotation). The sample should include the following types of checks (rotated among the various types):
  - a. Checks opened before entertainment and closed during entertainment
  - b. Checks opened during entertainment and closed after entertainment
  - c. Checks only during entertainment
  - d. Checks only during non-entertainment
  - e. Checks containing comps
  - f. Split tenders
  - g. Split tenders including a comp

- h. Split tenders including a comp which have items served during both entertainment and non-entertainment periods
2. Compare the entertainment schedule for each day to the Entertainment Closed Checks report.
3. Using the sample of five checks reprinted above, review the open time and close time of checks on the Entertainment Closed Checks report. Verify that checks open during multiple meal periods properly classify entertainment and non-entertainment taxable sales as appropriate.
4. For each of the five checks reprinted above, manually recalculate the taxable live entertainment revenue and tax for each check and trace that amount to the Ent. Basis column on the Nevada Gaming Entertainment Closed Checks report. Rounding errors resulting in one or two cent differences in tax are acceptable.
5. Foot the Ent. Basis column on the Entertainment Closed Checks report to verify the clerical accuracy of the report.
6. Recalculate the tax amount on the Entertainment Closed Checks report to verify the clerical accuracy of the report.

The following steps may be reduced to seven days if the results of the procedures indicate the system is functioning properly:

7. For one profit center per day (rotated among all revenue centers with entertainment), using the Closed Checks report, foot the sales amount, tax amount, complimentary amount, and check total for one meal period with entertainment and one other meal period. Trace the subtotals to the Gross Receipts by Meal Period and the Cashier Tender Summary by Meal Period.
8. For a sample of one employee per profit center, trace sales (cash, credit card, room charges, and complimentaries) from soft count or accounting documents to the Tender Report filtered by cashier.

### General

1. 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 as one continuous document or file (i.e., do not file with each day's work).
2. Maintain all computer-generated reports and computer storage media in accordance with Regulation 6.040(1) and the Entertainment Minimum Internal Control Standards. Also maintain documentation evidencing the

performance of all trial procedures (logs, checklists, calculator tapes, spreadsheets, etc.).

3. The system must be configured to retain data/reports for a minimum of 400 days and the terminals must retain the ability to reprint the last 9,999 checks.
4. Perform any other procedures necessary to ensure that employees are complying with documented internal control procedures and the Nevada Revised Statutes as they relate to live entertainment.