

OUTBOX
Outbox Ticketing System Version 1.2
Suggested Trial Procedures

Each day accounting and auditing personnel shall:

Ticket Sales:

1. Print the Price Table View and the Rev & Tax Allo by Price Element reports and document the ticket price breakdown for each ticket price, for each event. Ensure that these reports specifically delineate whether the event was subject to LET. Additionally, using the Convenience Fee Configuration and the Delivery Method Config reports, ensure that all “per ticket” and “per order” service charges for each event are properly identified as being subject to or not subject to LET.

Note: The breakdown must include specific transactions that will be used by accounting and auditing personnel in step #1 in the *General* section below to verify that each price type is properly identified as subject to LET or not subject to LET.

Cashier Reports:

1. For a sample of two cashiers, foot the Sales by Cashier report (generated by cashier in detail format) to verify each settlement types subtotals and the overall “Total” is correct.
2. Trace the “Grand Total” on the Sales by Cashier (all cashier summary format) to the Order Operation Detail List “Total with Deposit”.
3. Reconcile total cash turn-in from the soft count documentation to the Sales by Cashier report for each user.

Cash Basis Reports:

1. Foot the “Tax Out Amts – Tix” and “Tax In Amt – Total” on the Order Operation Detail List report for orders in the “Product Info – Comp” column noted as “yes” for “Product Info –LET” noted “no”.
 - a) On the Order Operation Detail List, trace the total footed amount for each of the columns referenced in step 1, to the corresponding column under the “Sales Not Subject to LET – Comps” row.

2. Foot the "Tax Out Amts – Tix" and "Tax In Amt – Total" columns on the Order Operation Detail List for orders in the "Product Info – Non-Comp" column noted as "no" for "Product Info –LET" noted as "no".
 - a) On the Order Operation Detail List, trace the total footed amount for each of the columns referenced in step 2, to the corresponding column under the "Sales Not Subject to LET – Non-Comps" row.

Investigate any variances with results documented.

3. Trace the "Total with Deposit" on the Order Operation Detail List to the "Amount – Total" on the Monetary Operation List.
4. Calculate total sales by type (Visa, Master Card, Comp, etc.) from the Monetary Operation List report.
5. Trace the calculated amounts (by type) on the Monetary Operation List, to the Sales by Cashier (for all cashiers) "Amt".
6. From the calculated amounts on the Monetary Operation List report from steps #5 and #6, calculate the credit card fees that will be deducted from LET applicable sales for each payment type.

Note: A spreadsheet should be used to track sales totals and credit card fees.

Note: Pursuant to NAC 368A.450(3), estimates are not to be used for credit/debit card fees.

7. Daily print the Order Cancellations report and the Security Report, review reports for propriety of transactions and any other unusual occurrences.

Accrual Basis Reports:

1. Print the Order Operation Detail List in detail and by performance for the day.
2. Foot the "Tax Out Amts – Tix" and "Tax In Amt – Total" on the Order Operation Detail List report for orders in the "Product Info – Comp" column noted as "yes".
 - a) On the Order Operation Detail List, trace the total footed amount for each of the columns referenced in step 2, to the corresponding column under the "Sales Not Subject to LET – Comps" row.

3. Foot the "Tax Out Amts – Tix" and "Tax In Amt – Total" columns on the Order Operation Detail List for orders in the "Product Info – LET" column noted as "no".
 - a) On the Order Operation Detail List, trace the total footed amount for each of the columns referenced in step 3, to the corresponding column under the "Sales Not Subject to LET – Non-Comps" row.
4. Trace five transactions by "Order #" for each performance on the Order Operations Detail List by performance, to the Order Operations Detail List by date. Verify that the orders for the day are reported on the accrual reports.

Investigate any variances with results documented.

5. Trace the "Total with Deposit" on the Order Operation Detail List (by sales day, and performance) to the "Amount – Total" on the Monetary Operation List (by sales day and performance).
6. Calculate total sales by type (Visa, Master Card, Comp, etc.) from the Monetary Operation List (sales and performance) report.
7. Trace the calculated amounts (by type) on the Monetary Operation List report (sales), to the Sales by Cashier (for all cashiers) "Amt".
8. From the calculated amounts on the Monetary Operation List report (sales) from step #5 and #6, calculate the credit card fees that will be deducted from LET applicable sales for each payment type.

Note: A spreadsheet should be used to track sales totals and credit card fees.

Note: Pursuant to NAC 368A.450(3), estimates are not to be used for credit/debit card fees.

9. Daily print the Order Cancellations report and the Security Report, review reports for propriety of transactions and any other unusual occurrences.

General:

1. On a sample basis, such that each price type is selected at least once, verify that ticket sales are properly reported based on price type, verify

service charges are properly applied and that sales are properly identified as subject to LET or not subject to LET.

2. For each report identified in this attachment, at least once during the trial period foot and cross foot each report to determine clerical accuracy of each report.
3. Once during the trial period, review the Role Resource Audit Log. Ensure user roles and authorities are adequately assigned.
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. Please maintain the log 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 Outbox Ticketing System Version 1.2, including the date, time, and description of the complaint and the names of the individuals involved.
6. Maintain all computer-generated reports, computer storage media, and cash register tapes in accordance with NRS 368A.160 and the Entertainment Minimum Internal Control Standards. 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.