

**PokerTek
PokerPro System
Suggested Trial Procedures**

The following reports are required to complete the field trial audit procedures:

Adjustments Report
Cashier Reconciliation Report
CSR/Cashier Audit Report
Collection Audit Detail Report
Collection Audit Report
Daily Liability Audit Report
Daily Player Cash Totals Report
Employee Access Listing Report
Failed Transactions Report
Financial Meter Report
Financial Meter Report - LTD
Flash Report
Hand Audit Report
Player Liability Report
Player Transaction Report
System Variance Report
Transaction History Report

Each day accounting personnel shall

1. For each cashier in the “PokerPro” system, trace each deposit and withdrawal receipt to both the Cashier Reconciliation report and CSR/Cashier Audit Report.
2. For each cashier in the “PokerPro” system, foot the “Deposits” and “Withdrawals” transactions on the Cashier Reconciliation report.
3. Verify that the “Reconciliation” and “Adjustment Reconciliation” amounts on the Cashier Reconciliation report agree with the “Drawer reconciliation receipt” and “Adjustment reconciliation receipt” that is turned in by the cashier.
4. Review all override activity for propriety of transactions and regulation compliance. Ensure that all overrides were performed by authorized personnel and are included in the “Override Card#” column on the Cashier Reconciliation report.
5. For a sample of 5 players per day, print and foot the player’s Player Transaction Report and trace the “Ending Available Balance” to the “Balance” on the Player Liability Report and to the “End. Balance” on the Daily Player Cash Totals Report.

6. Foot the Transaction History Report and Daily Player Cash Totals report. Additionally, trace the following subtotals on the Transaction History Report to the respective column "Totals" reported on the Daily Player Cash Totals report:
 - a. "Cash Adjustment Deposit/Withdrawal" to "Adjustments"
 - b. "Cash Deposit" to "Deposits"
 - c. "Cash Withdrawal" to "Withdrawals"
 - d. "Cash To Game" to "To Game"
 - e. "Cash From Game" to "From Game"
7. Trace the total "Deposits", "Withdrawals" and "Adjustments" on the Daily Player Cash Totals report the following on the Daily Liability Audit report:
 - a. "Player Deposit"
 - b. "Player Withdrawal"
 - c. "Deposit Adjustment"
 - d. "Withdrawal Adjustment"
8. Foot the Player Liability Report. Trace the total in the "Balance" column to the "Current Balance" on the Daily Liability Audit report.
9. Foot the Daily Liability Audit report. Investigate and document all variances between the "Calculated Liability" and "Current Balance" + "Current in Play" amounts.
10. Verify that the "Previous Liability" agrees with the prior days ending "Calculated Liability" on the Daily Liability Audit report. Investigate and document all variances.
11. Trace the following from the Daily Liability Audit report to the Flash Report:
 - a. "Player Deposit" to "Player Deposits"
 - b. "Player Withdrawal" to "Player Withdrawals"
 - c. "Deposit" and/or "Withdrawal" "Adjustments" to "Net Adjustments"
 - d. "Current Balance" to "Current/Ending Balance"
 - e. "Current In Play" to "Current/Ending In-Play Amount"
12. For a sample of 20 hands played per day (sample should not include tournaments), trace the "Rake Pot" amount by time on the Collection Audit Detail Report to the "Amount" under the "Deposit Rake Collection" on the Transaction History Report. Additionally, trace the "Rake Pot" amount on the Collection Audit Detail Report to the amount in the "House Collection" column on the Hand Audit Report.

13. Foot and cross foot the Hand Audit Report.
14. Foot the Collection Audit Detail Report and Collection Audit Report. Verify that the totals for each "Game Description" agree on both reports.
15. Trace the total of the "Rake Pot" column on the Collection Audit Detail Report to the "Rake Pot" under the "House Collection" section on both the Daily Liability Audit report and Flash Report.
16. Foot and cross foot the Financial Meter Report and Financial Meter Report – LTD.
17. During the first 30 days of the trial, verify that the daily figures reported on the Financial Meter Report roll forward to the Financial Meter Report – LTD.
18. By table, trace the total "Cash WAT-in" and "Cash WAT-out" on the Financial Meter Report the "WAT IN" and "WAT OUT" amounts on the System Variance Report.
19. Foot and cross foot the System Variance Report. Additionally, review the System Variance Report for any variances. Investigate all variances between the "Gaming System" and the "Cashless Wagering System" amounts with the results being documented for Board review.
20. Perform the following calculation and maintain the documentation on a continuous spreadsheet:

Total "WAT IN" – "WAT OUT" should balance to "Total House Collection" + "Jackpot Collection" + "Miscellaneous Fees".

Note: Pursuant to NRS 463.0161(2)(e), tournament fees are not included in the calculation of the gross gaming revenue.
21. Review all adjustments on the Adjustments Report for propriety of transactions and regulation compliance. Ensure that all adjustments were performed by authorized personnel. All adjustments should be evidenced by an "Adjustment Transaction" receipt.
22. Review the Failed Transactions report for propriety of transactions and unusual occurrences.

Periodic Reviews:

23. At least once during the trial period, review the Employee Access Listing Report to ensure all employees authorized to use the “PokerPro” system appear on the report and are assigned the proper roles.
24. On a sample basis, such that each report indicated in this attachment is verified at least once during the field trial, foot and cross foot the system generated reports to verify the clerical accuracy of the reports.
25. At least once during the trial period, select a date range of at least 30 days following the roll over into a new month, and print all reports for the day at the end of the period selected, and for the entire period selected. Trace the totals from the reports covering the entire period to the summary totals on the report printed for the day at the end of the period. Investigate any variances noted with results documented for Board review.