

Stadium Technology Group
PrimeLine Enterprise Edition v.1.1
Suggested Trial Procedures

Each day accounting and auditing personnel shall:

Daily Revenue Reports:

1. Trace the "Count" and "Amount" columns from the Daily Recap reports for sports book, pari-mutuel, and total for the following line items:
 - a. "Tickets Written Today" to the Tickets Sold reports.
 - b. "Tickets Voided Today" to the Voided Tickets Summary reports.
 - c. "Future Write" to the Future Ticket Summary reports.
 - d. "Future Back In" to the Tickets Settled Summary reports.
 - e. "Total Tickets Paid Today" and "Previous Tickets Paid" to the Ticket Paid Summary reports.
 - f. "Expired Tickets" to the Expired Tickets reports.
 - g. "Reinstated Tickets" to the Paid Expired Tickets reports.
 - h. "Agg. Win Adjustments" to the Agg. Win Adjustments (do not trace "Count" as it does not appear on this specific report) report.
 - i. "Ending Future Tickets" to the Future Ticket Summary reports.
 - j. "Ending Unpaid Tickets" to the Unpaid Ticket Summary reports.
2. Review the Future Ticket Summary and Unpaid Ticket Summary reports from the previous gaming date. Trace the count and total for the "Beginning Future Tickets" and "Beginning Unpaid Tickets" line items to the appropriate report for the previous day.
3. Recalculate each subtotal and grand total on the Daily Recap reports for sports book, pari-mutuel, and total to determine accuracy of the report.
4. Trace the report totals for all columns on the Unpaid Ticket Summary reports to the Unpaid Ticket Detail reports for sports book and pari-mutuel. Investigate any variances with results documented.
5. Trace the report totals for ticket count and ticket take from the Future Ticket Summary reports to the Future Ticket detail reports for sports book and pari-mutuel. Investigate any variances with results documented.
6. Trace the report totals for all columns on the Ticket Settled Summary reports to the Ticket Settled detail reports for sports book and pari-mutuel. Investigate any variances with results documented.

7. Trace the report totals for each column from the Tickets Paid Summary reports to the Tickets Paid detail reports for sports book and pari-mutuel. Vouch and re-grade a sample of 25 physical tickets from the Tickets Paid detail report for both sports book and pari-mutuel using the Game Score report. Investigate any differences in the re-grading and the actual paid amounts and document the results.
8. Vouch each ticket on the Hand Pays reports to the physical ticket for sports book and pari-mutuel.
9. Trace the "All Locations Total" line for the "Net Handle" amount on the Sports Book Statistical Recap report to the Tickets Settled report for sports book by subtracting report totals for "Take" from "Refunds." Investigate any variances with results documented.
10. Trace the report total for "Payoff" from the Tickets Settled report to the "All Locations Total" for "Net Payoff" on the Sports Book Statistical Recap report. Investigate any variances with results documented.
11. Recalculate "Hold" and "Hold-%" on the Sports Book Statistical Recap report for the current day.
12. At the end of each week during the trial period, total "All Locations Total" for each column on the Sports Book Statistical Recap report for each day during the previous week, and trace the recalculated totals to the Sports Book Statistical Recap report run for a period covering of the entire week. Investigate any variances with results documented.
13. At least once per week, during the trial period, validate a sample of results on the Game Score report (up to a maximum of 10) to an independent source. Investigate any differences with results documented.
14. Trace the report totals for ticket count and take from the Track Volume Report (by location) to the Track Volume Report (by track) for sports book and pari-mutuel. Investigate any variances with results documented.
15. Trace report totals for all columns from the Racing Summary By Track (by pool) to the Racing Summary By Track (by race) for pari-mutuel. Investigate any variances with results documented.
16. Trace report total for "Stake" from the Racing Summary by Book to the report total for "Take" on the Track Volume Report for pari-mutuel. Investigate any variances with results documented.

17. Trace all column totals for each writer from the Till Reconciliation Summary report to the Till Reconciliation report for each writer. Investigate any variances with results documented.
18. Trace the "Total Receipts" and "Total Disbursements" for each writer station from the Till Reconciliation report to the total "Cash In" and "Cash Out" for each writer station on the Till Transaction Audit report.

Exception Reports:

1. Examine the Logon Failure Log report to determine any unauthorized attempts to logon to the system. Investigate any unauthorized logon attempts.
2. Examine User Location Rights Log, Change Log and Exception Auth. Rights Log Report for any inappropriate changes to user account rights. Investigate any inappropriate changes with results documented.
3. Examine User Logon Log by user and by logon time, and the EPOS Logins Report to determine any unauthorized logon events. Investigate any unauthorized logon events with results documented.
4. Examine the Race Status Changes, Pitching Changes, Line Change Log and Game Status Changes Report for propriety of event modifications. Investigate any unusual or inappropriate adjustments with results documented.

Void/Expired Tickets:

1. Trace the totals from the Voided Tickets Report for pari-mutuel and sports book to the report total for all voided tickets on the Voided Tickets Summary report.
2. Trace all transactions by ticket number on the Voided Tickets Report for pari-mutuel and sports book to the EPOS Wager Exceptions report to determine whether the void was properly authorized. Vouch each void transaction on the reports to each physical ticket. Investigate any missing or unauthorized void tickets with results documented.
3. Examine Paid Expired Tickets reports for sports book and pari-mutuel to determine propriety of transactions. Vouch each paid expired ticket transaction to each physical ticket. Investigate any unusual or inappropriate payments, and any missing tickets with results documented.

4. Examine the Mail Pays Report, Keyboard Cashed Lost Tickets, Keyboard Cash Log and Agg. Win Adjustments report for propriety of transactions. Vouch each paid ticket transaction on the reports to each physical ticket. Investigate any unusual or inappropriate payments, and any missing tickets with results documented.
5. Examine the Ticket Hold Activity report for propriety of transactions. Investigate any unusual or inappropriate holds or releases with results documented.

General Procedures:

1. 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.