

TicketReturn
Box Office Ticketing System Version 6.0
Suggested Trial Procedures

Ticket Sales

1. Document the breakdown of the ticket price and any additional fees for each event by outlining whether the event was subject to LET and/or sales tax, and if the LET and/or sales tax was inclusive or add-on. The breakdown must include specific numbers that will be used by the auditor in step #1 in the General section below to verify that each price type is reporting properly on the reports.
2. Document each comp breakdown and type (i.e., slot comp, pit comp, etc.) including the dollar amount associated with each comp type.
3. Most steps within this trial contain both footing and tracing procedures. The footing may be performed for the first 7 days of the trial. If no errors are noted then the footing procedures may be suspended for days 8 through 30. However, the tracing procedures must be completed for all 30 days.

Each day accounting or auditing personnel shall:

Cash Basis

Reports to Print:

Daily Transaction Report (Detail) - All users

Ticket Sales Report - All events

Taxes and Fees Report - All events, All taxes

Transaction Detail Report - for adjustments including non-monetary

1. Foot 1 user's transactions (cashier, supervisor or web) on the Daily Transaction Report (Detail) and trace their sales totals to their bank turn-in totals. Rotate users each day.
2. Foot the subtotals (including other fees) for each user and trace to the "All Users" totals on the Daily Transaction Report (Detail).
3. Trace price point totals for 2 events (rotate events each day):
 - a) From the Daily Transaction Report (Detail) to the Ticket Sales Report.
 - b) From the Ticket Sales Report to the Taxes and Fees Report .

Rotate events each day

4. Recalculate the adjusted amount and taxes for each price point on the Taxes and Fees Report and verify the accuracy based upon the tax structure set up for the event.
5. Foot the totals and grand totals on the Taxes and Fees Report and trace to the ticket totals on the Daily Transaction Report (Detail).
6. Review the Transaction Detail Report for propriety of exceptions and document follow-up.
7. Foot the grand totals for each day on the Taxes and Fees Report and reconcile to the Taxes and Fees Report generated for the month.
8. Foot the additional fees on the Daily Transaction Report (Detail) for each day and reconcile to the Daily Transaction Report (Detail) generated for the month.

Accrual Basis

Select 2 accrual basis events and perform the following procedures for the events selected. These procedures must be performed at the same time as the cash basis procedures.

Reports to Print:

Ticket Sales Report - All events (by day)
Ticket Sales Report - All events (by event period)
Taxes and Fees Report – By event
Event Settlement Report – By event

1. For each day add the totals by price point from the Ticket Sales Report (generated by day) and reconcile the cumulative totals to the Ticket Sales Report (generated by period). A spreadsheet is recommended for this step.
2. Reconcile the totals from the Ticket Sales Report for the entire event to:
 - a) The Taxes and Fees Report
 - b) The Event Settlement Report
3. Foot the Event Settlement Report.

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 taxes are properly calculated.

2. 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.
3. Maintain all computer-generated reports, computer storage media, and cash register tapes 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, etc.).
4. Perform any other procedures necessary to ensure that employees are complying with documented internal control procedures, Nevada Revised Statute 368A and NGC regulations.