

TIXWIZ
TixWiz Box Office Ticketing System Version 3.5
Suggested Trial Procedures

Each day accounting and auditing personnel shall:

Ticket Sales:

1. Print the Ticket Prices report and review the ticket price breakdown for each event to ensure the price is accurately presented and that events subject to LET are properly identified. Additionally, ensure that all service charges for each event are properly identified as being subject to or not subject to LET.

Cashier Reports:

1. For a sample of two cashiers, foot the Daily User Transaction report "Sales", "Payments", "Cancel", "Refund" sections. Foot all "User Total" amounts and ensure that the footed amount agrees to the "All User Total" amount. Investigate any variances with results documented.
2. Reconcile total cash turn-in from the soft count documentation to the "User Total" amount on the Daily User Transaction report ("Payments" + "Void Refunds" – "Void Payments" – "Refunds"). Investigate any variances with results documented.

Note: "Cancel Fees" retained by the licensee are included in the "Payments" amount. These amounts are delineated by a "CF" designation in the "Amt Paid CF" column in the "Payments" section of the Daily User Transaction report. The amounts in the "Payments" section do not need to be adjusted for amounts retained by the licensee as they are already included in this section of the report.

Daily Reports:

1. In total, trace the total of "Payments – User Total" minus "Void Payments – User Total" on the Daily User Transactions report to the "User Total" on the Daily Payments report. Investigate any variances with results documented.
2. Foot the "Amount Paid" for one payment type (cash, visa, master card, etc.) on the Daily Payments report. Trace the footed total to the respective "Payment Type Totals" amount. Perform this step for each payment type at least twice during the field trial period. Investigate any variances with results documented.

3. Trace the "Payment Type Totals" amount from the Daily Payments report to the "Report Totals by Payment Type" amount on the Total Payments Summary report. Investigate any variances with results documented.

Note: A spreadsheet may be maintained to track daily payment type totals for month end credit card fee calculations.

4. Trace the "Report Totals by Item" amount on the Total Payments report to the "Report Totals by Item" amount on the Total Payments Summary report. Investigate any variances with results documented.
5. On the Total Payments report, select five transactions and recalculate LET Tax and Sales Tax amounts to verify the system is calculating these amounts accurately. For each of the five sample transactions, foot the breakdown amounts and agree the footed amount to the total amount paid. Investigate any variances with results documented.
6. Trace each "CF" payment amount in the "Amount Paid CF" column on the Total Payments Summary report to the corresponding amounts on the Cancel Fee Payments report. Investigate any variances with results documented.
7. By "Sale #" and in total, trace the "Amount Paid" from the Cancel Fee Payments report to the "Payment" section and "Amount CF" column amounts on the Daily User Transaction report. Foot the amounts with a "CF" in the "Amount CF" column on the Daily User Transaction report in order to agree to the total amount on the Cancel Fee Payments report. Ensure the amounts charged as canceled fees are compliant with the policy established for cancellations. Investigate any variances with results documented.

Note: It may be necessary to review prior days reports for cancellations of ticket sales occurring on a day other than the date of cancellation.

8. By category and in total, trace the "Report Totals by Item" amounts from the Cancel Fee Payments report to the "Daily" section "Cancel Fee Payments" column amounts on the Daily Recap report. Investigate any variances with results documented.
9. Trace the "Refund - All User Total" amount on the Daily User Transactions report to the "Report Totals by Item" amount on the Refunds report. Investigate any variances with results documented.

10. By category and in total, trace the "Reports Totals by Item" amount from the Refunds report to the "Daily" section "Refund" column amounts on the Daily Recap report. Investigate any variances with results documented.
11. Calculate total payments by adding the column total amounts from the "Total" row for "Today's Payments," "Future Payments," and "Cancel Fee Payments" together from the "Daily" section of the Daily Recap report. Trace the calculated total amount to the "Report Total" amount on the Total Payments Summary report. Investigate any variances with results documented.
12. From the Total Payments report, select a sample of five payments for events occurring on the current date, and five payments for events occurring in the future, for a total sample size of ten payments. Trace the five sample payments for events occurring on the current date to the Today's Payment report. Trace the five payments for events occurring in the future to the Future Payments report. Investigate any variances with results documented.

Note: The time and date the event is scheduled to occur can be determined by reviewing the "Event DTTM" value.

13. Once per week during the trial period, foot the Today's Payments report to verify clerical accuracy. Investigate any variances with results documented.
14. Trace the "Report Totals by Item" amount from the Today's Payments report to the "Daily" section "Today's Payments" column total amount on the Daily Recap report. Investigate any variances with results documented.
15. Review the Daily Void report and the Daily Supervisor Approvals report for propriety of transactions.
16. Select a sample of five "void" transactions and a sample of five "refund" transactions from the Daily Supervisor Approvals report. Trace the sample transaction numbers to the Daily Void report and the Refund report respectively. Investigate any variances with results documented.
17. Review the Event Transaction report to ensure all events for the day are listed on the report. Investigate any missing events with results documented.
18. Calculate outstanding futures by adding previous day's "Outstanding Futures" "Total" amount from the Outstanding Futures report to the current day's activity ["Future Payments – Total" minus (-) "Future Back In – Total"] from the "Daily" section on the Daily Recap report. Trace the calculated

total amount to the current day's "Outstanding Futures" "Total" amount on the Outstanding Futures report.

Cash Basis Revenue Reporting:

1. Recalculate the "Daily" section "Cash Revenue" column total amount on the Daily Recap report. ["Cash Revenue" equals (=) "Today's Payments" plus (+) "Future Payments" plus (+) "Cancel Fee Payments" minus (-) "Refunds"]. Investigate any variances with results documented.
2. Recalculate the "MTD" section "Cash Revenue" column total amount on the Daily Recap report. ["MTD" "Total" equals (=) previous day "MTD" "Total" plus (+) current "Daily" "Total"]. Investigate any variances with results documented.

Note: Ensure MTD figures reflect the Daily figures at the beginning of every month.

3. Once per week during the trial period, foot the Future Payments report to verify clerical accuracy. Investigate any variances with results documented.
4. Trace the "Report Totals by Item" amount on the Future Payments report to the "Daily" section "Future Payments" column total amount on the Daily Recap report. Investigate any variances with results documented.

Accrual Basis Revenue Reporting:

1. Once per week during the trial period, foot the Futures Back In report to verify clerical accuracy. Investigate any variances with results documented.
2. Recalculate the total amount on the Futures Back In report. ["Sec1" plus (+) "Sec2" minus (-) "Sec3" equals (=) "Futures Back In"]. Investigate any variances with results documented.
3. Trace the "Futures Back In" total amount from the Futures Back In report to the "Daily" section "Futures Back In" column total amount on the Daily Recap report. Investigate any variances with results documented.
4. Recalculate the "Daily" section "Accrual Revenue" column total amount on the Daily Recap report. ["Accrual Revenue" equals (=) "Today's Payments" plus (+) "Futures Back In" plus (+) "Cancel Fee Payments" minus (-) "Refunds"]. Investigate any variances with results documented.

5. Trace the "Daily" section "Accrual Revenue" column total amount on the Daily Recap report to the "Accrual Revenue" total amount on the Event Accrual Transaction report. Investigate any variances with results documented.
6. Once per week during the trial period, foot the Event Accrual Transaction report to verify clerical accuracy. Investigate any variances with results documented.
7. Recalculate the "MTD" section "Accrual Revenue" column total amount on the Daily Recap report. ["MTD" "Total" equals (=) previous day "MTD" "Total" plus (+) current "Daily" "Total"]. Investigate any variances with results documented.

General:

1. For each report identified in this attachment, at least once during the trial period and prior to the completion of the trial, foot and cross foot each report to determine clerical accuracy of each report. All variances must be investigated with results documented.
2. Once during the trial period, review the User Report and Role Access Listing. Ensure user roles and authorities are adequately assigned.
3. 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).
4. Maintain a log of customer complaints, if any, regarding the TixWiz Box Office Ticketing System Version 3.5, including the date, time, and description of the complaint and the names of the individuals involved.
5. 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.).
6. Perform any other procedures necessary to ensure that employees are complying with documented internal control procedures and NGC Regulations.