

VisionOne, Inc.
ShoWare Box Office System V2.0
Suggested Trial Procedures

Each day accounting and auditing personnel shall:

Reports (Print):

1. NGC Cashier Report generated by cashier in both detail and summary format.
2. Cash basis reports (all reports generated for the current audit day's **sales**) generated in both detail and summary format:
 - a) NGC Cash Report
 - b) NGC Comp Report
3. Accrual basis reports (all reports generated for the current audit day's **performances**) generated in both detail and summary format:
 - a) NGC Accrual Basis Sale Report
 - b) NGC Performance Comp Report
4. At month end generate the cash basis month-end reports (all reports generated for the current month's **sales**) generated in both detail and summary format:
 - a) NGC Cash Report
 - b) NGC Comp Report
5. At month end generate the accrual basis month-end reports (all reports generated for the current month's **performances**):
 - a) NGC Accrual Basis Sale Report
 - b) NGC Performance Comp Report

Ticket Sales:

1. Document the ticket price breakdown for each ticket price 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. Additionally, document all per ticket service charges and per order service charges for each event which includes the breakdown of LET and/or sales tax on each charge and whether the LET and/or sales tax is 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.

Cashier Reports:

1. Foot the NGC Cashier Report (generated by cashier in detail format) to verify each settlement type subtotal and the "Grand Totals" are correct.
 - a) Trace the "Grand Totals" from the NGC Cashier Report (generated by cashier) to the "Grand Totals" on the NGC Cashier Report (generated by cashier in summary format).
2. Reconcile total cash turn-in from the soft count documentation to the NGC Cashier Report for each user.

Cash Basis Reports:

1. Foot each column on the NGC Cash Report (generated in detail format) to verify the performance date subtotals and the "Grand Totals."
 - a) Trace each performance date subtotal to the corresponding performance date total on the NGC Cash Report (generated in summary format).
 - b) Trace the "Grand Totals" from the NGC Cash Report (generated in detail format) to the "Grand Totals" on the NGC Cash Report (generated in summary format).
2. Foot each column on the NGC Comp Report (generated in detail format) to verify the accuracy of the performance date subtotals and the "Grand Totals."
 - a) Trace the "Grand Totals" from the NGC Comp Report (generated in detail format) to the "Grand Totals" on the NGC Comp Report (generated in summary format).

Accrual Basis Reports:

1. Foot each column on the NGC Accrual Basis Sale Report (generated in detail format) to verify the sales date subtotals for each event and the “Grand Totals.”
 - a) Trace each sales date subtotal for each event to the corresponding sales date total on the NGC Accrual Basis Sale Report (generated in summary format).
 - b) Trace the “Grand Totals” from the NGC Accrual Basis Sale Report (generated in detail format) to the “Grand Totals” on the NGC Accrual Basis Sale Report (generated in summary format).
2. Foot each column on the NGC Performance Comp Report (generated in detail format) to verify the accuracy of the sales date subtotals for each event and the “Grand Totals.”
 - a) Trace the “Grand Totals” from the NGC Performance Comp Report (generated in detail format) to the “Grand Totals” on the NGC Performance Comp Report (generated in summary format).
3. In order to ensure the NGC Accrual Basis Sale Report contains all tickets sold for the performances regardless of the date of sale, perform the following procedures beginning on the 5th day of the trial:
 - a) Using the NGC Accrual Basis Sale Report (generated in summary format) for the current audit day select one performance for that day.
 - b) Select 5 random prior ticket sales dates. Run the NGC Cash Report (generated in summary format) for the 5 selected ticket sales dates.
 - c) Using these 5 reports, trace the total tickets sold on the sample ticket sales date for the selected performance to the NGC Accrual Basis Sale Report (generated in summary format) noted in step 3(a) above. **(If there are cancellation/refunds on the ticket sales dates selected, verify that the amount refunded is added into the base price column on the NGC Accrual Basis Sale Report on the date that the refund actually took place, otherwise totals will be off).**

End of Month – Cash Basis:

1. Foot the “Grand Totals” from each daily NGC Cash Report (generated in summary format) and reconcile the totals to the “Grand Totals” on the NGC Cash Report (generated in summary format), run for month-to-date.

2. Foot the “Grand Totals” from each daily NGC Comp Report (generated in summary format) and reconcile the totals to the “Grand Totals” on the NGC Comp Report (generated in summary format), run for month-to-date.

End of Month – Accrual Basis:

1. Foot the “Grand Totals” from each daily NGC Accrual Basis Sale Report (generated in summary format) and reconcile the totals to the “Grand Totals” on the NGC Accrual Basis Sale Report (generated in summary format), run for month-to-date.
2. Foot the “Grand Totals” from each daily NGC Performance Comp Report (generated in summary format) and reconcile the totals to the “Grand Totals” on the NGC Performance Comp Report (generated in summary format), run for month-to-date.

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. Please maintain the log as one continuous document or file (i.e. do not file with each day’s work).
3. Maintain a log of customer complaints, if any, regarding the VisionOne ShoWare V2.0 box office ticketing system, including the date, time, and description of the complaint and the names of the individuals involved.
4. 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.).
5. Perform any other procedures necessary to ensure that employees are complying with documented internal control procedures and NGC regulations.