

State of Nevada  
Gaming Control Board

Auditor's Name and Date

CPA MICS Compliance Checklist

**TABLE GAMES**  
**General Walk-Through**

Licensee \_\_\_\_\_ Review Period \_\_\_\_\_

NGC Regulation 6.090(9) requires the CPA to use "criteria established by the chairman" in determining whether a Group I licensee is in compliance with the Minimum Internal Control Standards (MICS). This checklist is to be used by the CPA in determining whether the licensee's table games operation is in compliance with the Table Games MICS.

Date of Inquiry	Person Interviewed	Position

Checklist Completion Notes:

- 1) Unless otherwise instructed, examine a completed document for compliance for those Questions referring to records/documentation as indicated and recalculate where appropriate. Indicate (by tickmark) whether the procedures were confirmed via examination/review of documentation, through inquiry of licensee personnel or via observation of procedures. Tickmarks used are to be defined at the bottom of each page.
- 2) All "no" answers require referencing and/or comment, and should be cited as regulation violations, unless the Board Chairman has granted a MICS variation or the question requires a "no" answer for acceptability.
- 3) "(#)" refers to the Minimum Internal Control Standards for Table Games, Version 5.

Minimum Internal Control Standard Notes

- Note 1: Throughout the table games section all references to dealers include craps boxmen.
- Note 2: For any Board-authorized applications, alternate documentation and/or procedures that provide at least the level of control described by these standards will be acceptable.
- Note 3: The term "shift" as used in these standards refers to an 8-hour interval unless otherwise approved by the Board.
- Note 4: Procedures for pit customer deposit withdrawals (i.e., CDW's) must provide the same degree of control as is provided for markers.

Questions	Yes	No	N/A	Comments, W/P Reference
1. Has the licensee's written system of internal control for table games been read prior to the completion of this checklist to obtain an understanding of the licensee's table games operation?				
2. Does the licensee issue markers in the pit?				

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<p>3. Does the licensee issue other instrumentalities (i.e., "Customer Deposit Withdrawal" forms, etc.) that evidence withdrawals of front money or safekeeping in the pit?</p> <p><b>Note:</b> If the answer is "yes" to either questions 2 or 3, complete the Table Games Walk-Through Checklist for Marker Credit Play Procedures.</p>				
<p><b><u>Fill and Credit Standards</u></b></p> <p><b>Note:</b> If a computerized system is used, the procedures to safeguard manual fill and credit slips must comply with the fill and credit standards in the event of system failure. <b>(Note before 54)</b></p>				
<p><b>Testing of fills and credits is required for Questions 4 – 22. Select all fill forms and all credit forms for one shift (with a maximum of 30 for each type of form) per day for 2 days. Test days should be in non-consecutive months. Indicate test dates selected and results of testing.</b></p>				
<p>4. Are fill/credit slips in at least triplicate form, used in a continuous numerical series, and prenumbered or concurrently numbered in a manner such that each slip has a unique identification number? <b>(54)</b></p>				
<p>5. Are manual unissued and issued fill/credit slips safeguarded and are adequate procedures employed in the distribution, use and control of same? <b>(55)</b></p> <p><b>Note:</b> Consideration should be given to the following factors: are the unissued forms securely stored to prevent unauthorized access; is a log maintained to record the serial numbers of the forms issued to the cage department; and are the used forms subsequently reconciled to the issued slips with investigations being performed for any missing slips.</p>				
<p>6. For manual fills/credits are personnel from the cashier or pit departments precluded from having access to the locked box copies of the fill/credit slips? <b>(56) State the departments that: control the keys to the locked machines; that must be present when the machines are being repaired or refilled; that removes the used fill/credit slips.</b></p>				

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7. For a computerized fill/credit system, is one part stored in the computer system in such a manner that prevents pit, cage and other unauthorized personnel from accessing and making changes to the stored information? <b>(56) State manner (e.g., password controlled)</b>				
8. When a fill/credit slip is voided, are the following procedures performed: does the cashier clearly mark void across the face of the original and first copy; does the cashier and one other person sign both the original and first copy adjacent to the void indication; and are the forms submitted to the accounting department for retention and accountability? <b>(57)</b>				
9. Are fill transactions authorized by a pit supervisor prior to the issuance of the fill slips and the transfer of chips, tokens, or monetary equivalents? <b>(58)</b>				
10. When table credits are transacted, is an order for credit prepared to accompany the chips, tokens or monetary equivalents (e.g., credit instruments, coin) being transferred from the pit to the cashier area or other secure area of accountability? <b>(59)</b>  <b>Note:</b> If chips, tokens, and monetary equivalents are transported accompanied by a credit slip, an order for credit is not required. <b>(59)</b>				
11. When an order for credit is prepared to accompany the chips, tokens or monetary equivalents transferred, is a duplicate copy of the order for credit retained in the pit to compare to the credit slip for proper entries and to document the total amount of chips, tokens, and monetary equivalents removed from the table? <b>(60)</b>				
12. Are at least three parts of each fill/credit slip utilized as follows:				
a) For a fill is one part transported to the pit with the fill and, after the appropriate signatures are obtained, deposited in the table game drop box? <b>(61a)</b>				
b) For a credit, is one part transported to the pit by the runner who brought the chips, tokens, or monetary equivalents from the pit to the cage, and after the appropriate signatures are obtained, deposited in the table game drop box? <b>(61a)</b>				
c) For both fills and credits, is one part retained in the cage for reconciliation of the cashier bank? <b>(61b)</b>				

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d) In a manual system, is one part of the fill/credit retained intact by the locked machine in a continuous unbroken form? <b>(61c)</b>				
e) In a computerized system, is one part stored in the computer system? <b>(61c)</b>				
13. Is the part of the fill/credit slip that is placed in the table game drop box a different color for fills than for credits, unless the type of transaction is clearly distinguishable in another manner? <b>(62)</b>  <b>Note:</b> The checking of a box on the form is not considered a clearly distinguishable indicator. <b>(62)</b>				
14. For both manual and computerized fills/credits, is the table number, shift, and amount of fill/credit by denomination and in total noted on all copies of the fill/credit slip? <b>(63)</b>				
15. For manual fills/credits, is the correct date and time indicated on at least two copies? <b>(63)</b>				
16. For a computerized system, do all copies include the date and time? <b>(63)</b>				
17. Are table credits/fills carried to/from the cashier's cage by an individual who is independent of the transaction? <b>(64) State who can perform the runner function.</b>				
18. Are the fill/credit slips signed by at least the following individuals to indicate that each has counted the amount of the fill/credit and the amount agrees with the fill/credit slip or, in the case of markers, reviewed the items being transferred:				
a) The cashier who prepared the fill slip and issued the chips, tokens, or monetary equivalents, or who prepared the credit slip and received the chips, tokens, or monetary equivalents transferred from the pit? <b>(65a)</b>				
b) The runner who carried the chips, tokens, or monetary equivalents from the cage to the pit, or carried the chips, tokens, or monetary equivalents transferred from the pit to the cage and returned to the pit with the credit slip? <b>(65b)</b>				

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c) The dealer who received the chips, tokens, or monetary equivalents at the gaming table, or had custody of the chips, tokens, or monetary equivalents prior to transfer to the cage, or in the case of marker credits the dealer who inserted the credit slip into the table game drop box? <b>(65c)</b>				
d) The pit supervisor who supervised the fill/credit transaction? <b>(65d)</b>				
<b>Note:</b> A credit slip is not required when completing a mass marker transfer at the end of the day (refer to MICS #'s 26-29, which are addressed in the Table Games Walk-Through Checklist for Marker Credit Play Procedures, for the documentation required for mass marker transfers). A credit slip is only required for individual credit instruments transferred from the pit to the cage during the day. <b>(65)</b>				
19. Are chips, tokens, and/or monetary equivalents received in a fill transaction either broken down or verified by the dealer in public view before the dealer places the fill in the table tray? <b>(66)</b>				
20. Are chips, tokens and/or monetary equivalents removed from the table tray by the dealer during a table credit transaction and are they either broken down or verified by the dealer in public view prior to placing them in the racks for transfer to the cage? <b>(67)</b>				
21. Are fill/credit slips inserted in the table game drop box by the dealer? <b>(68)</b>				
22. Are chips, tokens or other monetary equivalents deposited on or removed from gaming tables only when accompanied by the appropriate fill/credit slip or marker transfer form? <b>(69)</b>				
23. Are inadequately documented cross-fills and even money exchanges in the pit prohibited? <b>(70)</b>				
<b><u>Check Cashing in Pit</u></b>				
24. If traveler's checks/guaranteed drafts are allowed to be presented at a table game, are all required issuance and acceptance procedures adhered to by the drawee and pit personnel and are they inserted in the table game drop box by the dealer after the chips are issued to the patron? <b>(30)</b>				
25. Are personal checks, cashier's checks and payroll checks cashed in the pit? If the answer is yes, then answer the remaining questions within this heading. If the answer is no, then these questions should be marked as N/A.				

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Questions	Yes	No	N/A	Comments, W/P Reference
26. Prior to cashing a check in the pit, does the employee issuing the credit perform the following procedures:				
a) Examine and record on the check at least one item of patron identification (e.g., driver's license)? <b>(31a)</b>				
b) For personal checks, verify the patron's credit worthiness pursuant to Regulation 6.120(2)(a) and record the verification source and results on the check? <b>(31b)</b>  <b>Note:</b> For patrons that have an active established credit limit pursuant to Cage and Credit MICS #1, verification of the patron's credit worthiness is not required. "Account on file" is recorded as the verification source and results. <b>(31b)</b>				
c) For payroll checks, make a reasonable effort to verify business authenticity? <b>(31c)</b>				
d) Make a reasonable effort to verify the authenticity of cashier's checks for amounts over \$1,000? <b>(31d)</b>				
<b>Note:</b> Standards 31(a)-31(d) do not apply if a check guarantee service is used to guarantee payment of an instrument and the procedures required by the check guarantee service are followed. <b>(31)</b>				
27. Are all checks cashed in the pit transferred to the cashier's cage (accompanied by a two-part order for credit) by an individual who is independent of the transaction immediately following the acceptance of the instrument and issuance of the chips? <b>(32)</b>  <b>Note:</b> If checks cashed in the pit are transported accompanied by a credit slip, an order for credit is not required. <b>(32)</b>				
28. Do the order for credit (if applicable) and the credit slip include the patron's name, amount of the credit instrument, the date, time, shift, table number, signature of the pit supervisor releasing the instrument from the pit, and the signature of the cashier verifying receipt of the instrument in the cage? <b>(33)</b>				
29. Do the credit slip procedures used for transferring checks from the pit to the cage comply with MICS #'s 54-69? <b>(33)</b>				
30. Once a check has been transferred from the pit to the cage, are any subsequent payments not recorded as a pit payment? <b>(34)</b>				

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Questions	Yes	No	N/A	Comments, W/P Reference
<b><u>Foreign Currency</u></b>				
31. Does the licensee accept foreign currency in the pit? If the answer is yes, then answer the questions within this heading. If the answer is no, then answer these questions as N/A.				
32. Are foreign currency transactions authorized by a pit supervisor who completes a foreign currency exchange form prior to the exchange for chips or tokens? <b>(35)</b>				
33. Do the foreign currency exchange forms mentioned in the preceding question include the country of origin, total face value, amount of chips/tokens extended (i.e., conversion amount), signature of the supervisor and the dealer completing the transaction? <b>(36) Verify by examination.</b>				
34. Are the foreign currency exchange forms and the foreign currency inserted in the table game drop box by the dealer? <b>(37)</b>				
<b><u>Call Bets</u></b>  <b>Note 1:</b> A call bet is a vocal wager made without a patron wagering chips or cash and includes marked bets (which are supplemental bets during a hand of play).  <b>Note 2:</b> If call bets are allowed, inquire as to the procedures in the craps, twenty-one, and baccarat pits. Describe any differences in the comments column of each question.				
<b>Inquiries of Questions 35 – 43 should be made in the craps, twenty-one and baccarat pits.</b>				
35. Does the licensee allow call bets? If the answer is yes, complete the questions within this heading. If the answer is no, then answer these questions as N/A.				
36. Is a call bet evidenced by the immediate placement of a lammer button, chips, or other identifiable designation in a specific location on the table in an amount equal to that of the wager? <b>(38)</b>				

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Questions	Yes	No	N/A	Comments, W/P Reference
37. Is the placement of the lammer button, chips, or other identifiable designation performed by supervisory personnel? <b>(39)</b>  <b>Note:</b> The placement may be performed by a dealer only if the supervisor physically observes and gives specific authorization. <b>(39)</b>				
38. Is the call bet settled at the end of each hand of play by the preparation of a marker, an entry on a rim card, repayment of the credit issued, or the payoff of the winning wager? <b>(40)</b>				
39. Are additional call bets extending beyond one hand of play, without proper settlement of the first call bet, prohibited? <b>(40)</b>				
40. For the purpose of settling a call bet in craps, is a hand of play defined as a natural winner (e.g., a seven or eleven on the come-out roll), a natural loser (e.g., a two, three or twelve on the come-out roll), a seven-out, or the patron making his point, whichever comes first? <b>(Note before 38)</b>				
41. Do the lammer buttons remain on the table until the call bet is paid with chips or cash or settled with a marker? <b>(41)</b>				
42. For call bets settled via an entry on a rim card, do the lammer buttons remain on the table until the rim credit is settled? <b>(41)</b>				
43. Upon completion of the call bet transaction, are the lammer buttons removed from play or placed in a neutral area by the dealer and if they are placed in a neutral area, do pit supervisory personnel remove them from the neutral area? <b>(42)</b>				
<b><u>Rim Credit</u></b>  <b>Note:</b> Rim Credit is an issuance of credit in exchange for chips that is not evidenced by the immediate preparation of a marker but is recorded on a patron's rim card. <b>(Note before 43)</b>				
<b>Inquiries for Questions 44 – 55 should be made in the craps, twenty-one and baccarat pits.</b>  <b>Testing of rim credit is required for Questions 44 – 55, as applicable. Select all rim cards for one shift (with a maximum of 15) per day for 2 days. Test days must be in non-consecutive months. Indicate test dates selected and results of testing.</b>				

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Questions	Yes	No	N/A	Comments, W/P Reference
44. Does the licensee allow the use of rim credit? If the answer is yes, then answer the questions within this heading. If the answer is no, then answer these questions as N/A.				
45. Is rim credit evidenced by the issuance of chips to be placed in a neutral zone on the table and then extended to the patron for the patron to wager, or to the dealer to wager for the patron, and by the immediate placement of a lammer button or other identifiable designation in an amount equal to that of the chips extended with the lammer buttons remaining on the table until the rim credit is settled? <b>(43)</b>				
46. Is a separate rim card created for each patron's activity at each table and for each shift? <b>(46)</b>				
47. Is each rim credit issuance/settlement recorded immediately on patron rim cards, or similarly used documents, that are/have:				
a) Prenumbered or concurrently numbered? <b>(47a)</b>				
b) The date and time of issuance/settlement? <b>(47b)</b>				
c) The dollar amount of issuance/settlement? <b>(47c)</b>				
d) An indication of one or more of the following types of settlement methods:				
1) Payment in cash? <b>(47d1)</b>				
2) Payment in chips by the patron? <b>(47d2)</b>				
3) Issuance of a marker with the amount and serial number of the marker being indicated? <b>(47d3)</b>				
4) Transfer of the rim credit balance to another table with the amount of the transfer documented on the rim cards at both tables and appropriate cross-referencing of rim card numbers? <b>(47d4)</b>				
5) Transfer of the rim credit balance to the next shift with the amount of the transfer documented on the rim cards and appropriate cross-referencing of rim card numbers? <b>(47d5)</b>				
e) The initials or signatures of a supervisor and the dealer attesting to the validity of each issuance/settlement or transfer of an outstanding rim credit balance from another table? <b>(47e)</b>				

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Questions	Yes	No	N/A	Comments, W/P Reference
f) The outstanding rim credit balance? <b>(47f)</b>				
48. Are the following procedures performed for each transaction (issuance and settlement) recorded on the patron's rim card:				
a) Do the supervisor and dealer compare the actual lammer buttons on the gaming table to the outstanding rim credit amount on the patron's rim card? <b>(48)</b>				
b) Are any discrepancies between the actual lammer buttons evidencing outstanding rim credit on the table and the rim credit recorded on the rim card investigated? <b>(48)</b>				
c) Are the results of such investigations documented and retained? <b>(48)</b>				
49. If a patron transfers his outstanding rim credit balance from one table to another table and the chips are transferred from one table bankroll to another table bankroll, are the following procedures performed (the chips are required to be transferred for transfers of \$10,000 or more):				
a) Are chips for the dollar amount equal to the outstanding rim credit balance removed from the new table bankroll and transferred to the original table bankroll (the table with the outstanding rim credit)? <b>(44a)</b>				
b) Are lammer buttons for the dollar amount of the chips removed from the bankroll and transferred to the original table placed by the dealer at the new table to evidence the amount of outstanding rim credit? <b>(44b)</b>				
c) Do the lammer buttons remain on the original table with the outstanding rim credit until the chips have been received from the new table to replenish the original table's bankroll? <b>(44c)</b>				
d) When the chips are received from the new table, do the dealer and a supervisor verify the dollar amount of the chips to the outstanding rim credit indicated on the rim card and does the dealer remove the lammer buttons after the chips have been verified and placed into the table bankroll? <b>(44c)</b>				
e) Are the patron's rim cards updated immediately to indicate the transfer of outstanding rim credit from table to table? <b>(44d)</b>				

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f) Does the rim card from the original table accompany the chips being transferred from the new table to the original table? <b>(44d)</b>				
g) Is a new rim card prepared at the new table indicating the transfer of rim credit from a prior table? <b>(44d)</b>				
50. If a patron transfers his outstanding rim credit balance of less than \$10,000 from one table to another table and chips are not transferred from one table bankroll to another table bankroll, are the following procedures performed:				
a) Is the patron's rim card updated immediately to indicate the transfer of outstanding rim credit from table to table? <b>(45a)</b>				
b) Are the lammer buttons on the original table with the outstanding rim credit removed by the dealer after the rim card has been updated to indicate the transfer of outstanding rim credit? <b>(45b)</b>				
c) Are lammer buttons placed by supervisory personnel on the new table where the outstanding rim credit balance has been transferred after the rim card has been updated to indicate the transfer of outstanding rim credit from another table? <b>(45c)</b>				
51. Is outstanding rim credit settled no later than when the patron leaves the table at which the card is prepared unless the rim card balance is transferred to another table, the table remains open and fully staffed while the patron is away from the table or the table closes and the procedures indicated in MICS #50 are performed? <b>(49a-c)</b>				
52. Does an individual independent of the table games department (e.g., security, pit clerk if not a pit department employee) perform the following procedures when a table closes with an outstanding rim credit balance:				
a) Are the rim cards and lammer buttons secured at the table until a settlement is made or the patron returns to the table? <b>(50a)</b>				
b) Is the rim card reconciled to the lammer buttons evidencing the outstanding credit issuances upon closing and again when the table reopens? <b>(50b)</b>				
c) Is the total balance of outstanding rim credit documented on the rim cards reconciled to the rim credit balance carried on the table inventory document at each shift end? <b>(50c)</b>				

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d) Are surveillance cameras dedicated to the closed table with outstanding rim credit and do the recorded views include the chip tray and the area where the lammer buttons representing rim credit are placed? <b>(50d)</b>				
e) Are the recorded videotapes mentioned in the preceding question maintained for a minimum of seven days? <b>(50d)</b>				
53. Is the outstanding rim credit settled by the issuance of a marker or payment in full by the patron within seven days from the last date of recorded patron rim credit activity? <b>(51)</b>				
54. Are settled rim cards transferred to the accounting department on a daily basis by an individual independent of the transaction? <b>(52) State who performs this function.</b>				
55. Is the total rim credit paid in the pit with chips by the patron summarized by table on a daily and monthly basis? <b>(53)</b>				
<b>Miscellaneous</b>				
56. Are playing cards and dice not yet issued to the pit maintained in a secure location to prevent unauthorized access and reduce the possibility of tampering? <b>(129) State where maintained.</b>				
57. Do pit supervisory personnel (with authority equal to or greater than those being supervised) provide supervision of all table games? <b>(130)</b>  <b>Note:</b> Your response to this question should be based on your observations of the pit operations in general.				
58. Is a table game bankroll (i.e., chip tray inventory) used exclusively for the purposes of the issuance and receipt of chips, tokens, and monetary equivalents, and for the purposes of handling table game marker and rim credit issuances, wagering and associated payout transactions? <b>(131)</b>				
59. Is the table game bankroll not used to pay travel money to a patron, provide dealer or cocktail waitress tips on behalf of a patron, or for any other purpose unrelated to table game wagering and credit activity? <b>(Note for 131)</b>				

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<b>Promotional Payouts, Drawings and Giveaway Programs</b>				
<b>Note:</b> MICS #'s 132-134 apply to promotional payouts, drawings, and giveaway programs in which the payouts are made from a bank other than the table game tray, the payouts are related to table games wagering activity, and the game play procedures are not affected. They do not apply to payouts from the table game bankroll resulting from a wager made with a promotional coupon or chip. <b>(Note before 132)</b>				
60. Are the conditions for participating in promotional payouts, including drawings and giveaway programs, prominently displayed or available for patron review at the licensed location? <b>(132) Verify by examination.</b>				
<b>Testing of promotional payout documentation is required. Select one promotional payout form per day for 2 days. Test days should be in non-consecutive months. Indicate test dates selected and results of testing.</b>				
61. Are promotional payouts that are greater than or equal to \$100 documented to include the following:				
a) Date and time? <b>(133a)</b>				
b) Dollar amount of payout or description of personal property (e.g., car)? <b>(133b)</b>				
c) Reason for payout (e.g., promotion name)? <b>(133c)</b>				
d) Signatures of two employees verifying, authorizing and completing the promotional payout? <b>(133d)</b>				
62. If the promotional cash payout is less than \$100, is documentation created to support the bank accountability from which the payout was made? <b>(134)</b>				
<b>Contests/Tournaments</b>				
<b>Testing two contests/tournaments is required. Contests/tournaments should be in non-consecutive months. Indicate contests/tournaments selected and results of testing.</b>				
63. Are all contest/tournament entry fees and prize payouts (including mail transactions) summarized on an accountability document on a daily basis? <b>(141)</b>				

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64. When contest/tournament entry fees and payouts are transacted, are they recorded on a document which contains:				
a) Patron's name? <b>(142a)</b>				
b) Date of entry/payout? <b>(142b)</b>				
c) Dollar amount of entry fee/payout (both alpha and numeric)? <b>(142c)</b>				
d) Signature or initials of the individual completing the transaction? <b>(142d)</b>				
e) Name of contest/tournament? <b>(142e)</b>				
65. Are the contest/tournament entry fees and payouts summarized and posted to the accounting records on at least a monthly basis? <b>(143)</b>				
66. Are contest/tournament rules included on all entry forms/brochures and prominently displayed or available for patron review at the licensed location? <b>(144)</b>				
67. Do the rules mentioned in the preceding question contain at least the following:				
a) All conditions that patrons must meet to qualify for entry into, and advancement through, the contest/tournament? <b>(144a)</b>				
b) Specific information pertaining to any single contest/tournament, including the dollar amount of money placed into the prize pool? <b>(144b)</b>				
c) The distribution of funds based on specific outcomes? <b>(144c)</b>				
68. Are the results of each contest/tournament, including the name of the event, date(s) of the event, total number of entries, dollar amount of entry fees, total prize pool, and the dollar amount paid for each winning category, recorded and available for patrons to review? <b>(145)</b>				
69. Is the name of each winner recorded and maintained, but not made available to the participants unless authorized by management personnel? <b>(145)</b>				

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70. Are the aforementioned contest/tournament records maintained for each event? <b>(146)</b>				
<b>Computerized Player Tracking Systems</b>				
<b>Note:</b> The standards within this heading only apply to computerized player tracking systems that accumulate points that are subsequently redeemed by the patron for cash, merchandise, etc. They do not apply to player rating only systems. <b>(Note before 135)</b>				
71. Is the player tracking system secured so as to prevent unauthorized access (e.g., passwords are changed at least quarterly and physical access to computer hardware)? <b>(135)</b>				
72. Is the addition/deletion of points to player tracking accounts other than through actual game play sufficiently documented, including a substantiation of the reasons for increases, and authorized/performed by supervisory personnel of the player tracking, promotions, or pit department? <b>(136)</b>				
73. Is the supervisory authorization described in the preceding question documented and randomly verified by accounting/audit personnel on a quarterly basis? <b>(136)</b>				
<b>Note:</b> The standard mentioned in the previous two questions does not apply to the deletion of points related to inactive or closed accounts through an automated process. <b>(136)</b>				
74. Are employees who redeem points for members precluded from having access to inactive or closed accounts without authorization from supervisory personnel? <b>(137)</b>				
75. Is patron identification required when redeeming points without a table games card? <b>(138)</b>				
76. Are changes to the player tracking system parameters, such as point structures and employee access, performed in <u>one</u> of the following two methods:				
a) Are they performed by supervisory employees independent of the pit department? <b>(139)</b> , or				
b) Are they performed by pit supervisory employees if sufficient documentation is generated and the propriety of the changes are randomly verified by supervisory employees independent of the pit department on a monthly basis? <b>(139)</b>				

Verified per representation.  
Verified per observation/examination.

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Questions	Yes	No	N/A	Comments, W/P Reference
77. Are all other changes to the player tracking system appropriately documented? <b>(140)</b>				
<b><u>International Gaming Salons</u></b>				
78. Is a salon gaming report (independent from the report required by MICS #148) produced at least monthly showing statistical drop, statistical win, and statistical win to statistical drop hold percentage by table and type of game and is it maintained by shift, by day, cumulative month-to-date and cumulative year-to-date? <b>(125) Verify by examination.</b>				
79. Is the games performance data related to the international gaming salon reflected in both the table games reports for the casino as a whole required by MICS #148 and in a separate salon gaming report as described in the preceding question? <b>(125) Verify by examination.</b>				
80. Is a report maintained showing life-to-date information since the inception of the gaming salon on each primary and secondary patron wagering in the gaming salon who has been issued a credit limit of \$500,000 or more? <b>(126) Verify by examination.</b>				
81. Does the report mentioned in the preceding question include the following by type of game: estimated statistical drop and statistical win; statistical win to statistical drop percentage; total credit issuances; total pit credit redemptions; and total number of trips to date? <b>(126a-e) Verify by examination.</b>  <b>Note:</b> The data for the items mentioned above, except for the number of trips to date, applicable to other secondary patrons having no credit limit or a credit limit of less than \$500,000 may be identified as being attributable to the primary patron's group (identified by the primary patron's name). <b>(126, Note 1)</b>				
82. Relating to the reports mentioned in the previous question, do the following also apply: <b>Verify by examination.</b>				
a) Do the reports reflect activity for the primary patron, any secondary patron(s) having credit limits of \$500,000 or more (shown individually), the remaining secondary patrons associated with the primary group, and an overall total for the primary patron and his secondary patrons? <b>(126, Note 1)</b>				

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Questions	Yes	No	N/A	Comments, W/P Reference
b) If secondary patrons with credit limits over \$500,000 are treated as primary patrons, does the system of internal control specify this treatment? <b>(126, Note 2)</b>				
c) If the life-to-date information includes primary patron information prior to the inception of the salon, does the internal control system specify this treatment? <b>(126, Note 3)</b>				
83. On a monthly basis, are investigations of statistical fluctuations in game results for the salon gaming area performed? <b>(127)</b>				
84. Relating to the investigations mentioned in the preceding question:				
a) Do they include a subsequent examination of the surveillance recordings of the wagering activity of those patrons whose wagering activity had a material negative impact on the results of the salon gaming area for the month? <b>(127)</b>  <b>Note:</b> Material negative impact for a single patron is defined as an impact of 5 percentage points or 20% of the casino statistical win percentage, whichever is smaller. <b>(127)</b>				
b) Are they initiated and is the follow-up completed by the end of the month following the month under review? <b>(128)</b>				
c) Is written documentation of the results of this review maintained and does it include the names of all employees interviewed, the dates of such interviews, the nature and extent of the surveillance recording reviews performed, and any recalculations performed in assessing the reasonableness of the win percentage in light of the information obtained? <b>(128) Verify by examination.</b>				
<b>Statistics</b>				
85. Are records maintained by day and shift indicating any single-deck blackjack games that were dealt for an entire shift? <b>(147) Verify by examination.</b>				

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Questions	Yes	No	N/A	Comments, W/P Reference
<p>86. Is a table games statistical analysis report maintained that reflects statistical drop, statistical win and statistical win to statistical drop hold percentage by table and type of game for each shift, by day, cumulative month-to date and cumulative year-to-date? <b>(148) Verify by examination.</b></p> <p><b>Note 1:</b> Statistical drop equals drop per Regulation 1.095 plus pit credit issues minus pit credit payments in cash in the pit. <b>(148)</b></p> <p><b>Note 2:</b> Statistical win equals table games gross revenue per Regulation 6.110(1) plus marker credit slips. <b>(148)</b></p> <p><b>Note 3:</b> See MICS #163 for the definition of the terms used in this standard. <b>(148)</b></p>				
<p>87. Is the table games statistical analysis report mentioned in the preceding question presented to and reviewed by management independent of the pit department prior to the submission of the NGC-1 and NGC-31 for the month in which the activity occurred? <b>(149) Indicate management personnel independent of the pit department performing the review.</b></p>				
<p>88. At a minimum, does the review mentioned in the previous question consist of the following:</p>				
<p>a) An examination of the information for clerical errors? <b>(149a)</b></p>				
<p>b) A comparison of the statistical results with the base level statistical performance? <b>(149b)</b></p> <p><b>Note:</b> The base level is defined as either the statistical win to statistical drop percentage for the most recent calendar or fiscal year, or a rolling average statistical win to statistical drop percentage for the immediately preceding 12 months. <b>(149b)</b></p>				
<p>89. On a monthly basis, does the above referenced management investigate all statistical fluctuations by game type from the base level in excess of plus or minus 5%? <b>(150)</b></p>				
<p>90. Are the investigations mentioned above completed no later than 30 days after the generation of the table games statistical analysis report? <b>(150)</b></p>				

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Questions	Yes	No	N/A	Comments, W/P Reference
91. Do the investigations include information from the pit department, accounting department, surveillance department, cage and credit department, and any other relevant department? <b>(150)</b> And do they include an analysis of the following:				
a) The activity of patrons whose play materially affected the results for the month? <b>(150a)</b>				
b) The effect of any changes to the rules, types of wagers or game play procedures made to accommodate the wagering activity of any patron? <b>(150b)</b>				
c) The effect of any free play or promotional activity utilized during the month? <b>(150c)</b>				
d) The effect of any errors or mistakes made during the operation of the game during the month? <b>(150d)</b>				
e) The effect of any thefts or other improper acts by employees or patrons of which pit supervisory personnel are aware? <b>(150e)</b>				
f) Any other unusual occurrences during the month being reviewed? <b>(150f)</b>				
92. Does the above referenced management compare the annual business year end's statistical win to statistical drop hold percentage for each game type to the comparable period's industry average percentage available from the Board's monthly "Gaming Revenue Report"? <b>(151)</b>				
93. Does management investigate all statistical fluctuations by game type in excess of plus or minus 5% and are the statistical fluctuation investigations completed within three months after the end of the business year? <b>(151)</b>				
94. Are the results of such investigations documented in writing and maintained? <b>(152) Verify by examination.</b>				
<b><u>Table Games Accounting/Audit Procedures</u></b>				
<b>Review of documentation evidencing the performance of table games accounting/audit procedures is required. Select the appropriate documentation to determine that all required procedures are being performed.</b>				

Verified per representation.

Verified per observation/examination.

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Questions	Yes	No	N/A	Comments, W/P Reference
95. Is the table games audit conducted by someone independent of the table games operation? <b>(153)</b>				
96. For computerized player tracking systems, does an accounting/audit employee perform the following procedures at least one day per month:				
a) Foot all points-redeemed documentation and trace it to the system-generated totals? <b>(154a)</b>				
b) Review all points-redeemed documentation for propriety? <b>(154b)</b>				
<b>Note:</b> Compliance with "a" and "b" above is only required for computerized player tracking systems that accumulate points that are subsequently redeemed by the patron for cash, merchandise, etc. They do not apply to player rating only systems. <b>(154)</b>				
97. At least annually, are the following procedures performed for computerized table games player tracking systems (in-house developed and vendor systems):				
a) Are the systems reviewed by personnel independent of the individuals that set up or make changes to the system parameters to determine that the configuration parameters are accurate and that the configuration parameters have not been altered without appropriate management authorization (e.g., verify the accuracy of the awarding of points based on the dollar amount wagered)? <b>(155)</b>				
b) If possible, is the system tested to further verify the accuracy of the configuration parameters (e.g., simulate activity to verify the accuracy of the amount of points awarded)? <b>(155)</b>				
c) If applicable, are the test results documented and maintained? <b>(155)</b>				
<b>Note:</b> Compliance with "a" through "c" above is only required for computerized player tracking systems that accumulate points that are subsequently redeemed by the patron for cash, merchandise, etc. <b>(155)</b>				

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Questions	Yes	No	N/A	Comments, W/P Reference
98. For currency counter interface systems, for at least one drop period per month do accounting/audit employees compare the totals on the currency counter report to the system-generated currency count, as recorded in the master game summary with discrepancies being resolved prior to the generation/distribution of the master games summary and the table games statistical analysis reports? <b>(156)</b>				
99. Do accounting/audit personnel perform the following procedures for fill/credit slips and marker credit slips:				
a) For manual fill/credit slips and manual marker credit slips, for at least one day each month, are the original slips (those placed in the table game drop box) reconciled to the restricted copy to verify that the dollar amount of the transaction is the same on both parts of the slip? <b>(157a)</b>				
b) For manual fill/credit slips and manual marker credit slips, for at least one day each month, are the numbered slips numerically accounted for with an investigation being performed and documented for all slips that are missing? <b>(157b)</b>				
c) At least one day each month, are the original slips (those placed in the table game drop box) footed and traced to the total fill/credit and marker credit amounts indicated on the master games summary prepared by the count team and is an investigation performed and documented to determine whether all forms are accounted for if any variances are noted? <b>(157c)</b>				
d) For each day, is a sample of slips examined for propriety of signatures and proper completion? <b>(157d)</b>				
100. Do accounting/audit personnel perform the following procedures for marker issue/payment slips:				
a) For manual marker issue slips, at least one day each month, are all numbered slips numerically accounted for with an investigation being performed and documented for all slips that are missing? <b>(158a)</b>				

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Questions	Yes	No	N/A	Comments, W/P Reference
b) At least one day each month, are the marker issue and payment slips (those placed in the table game drop box) footed and traced to the total marker issue and payment amounts indicated on the master games summary prepared by the count team and is an investigation performed and documented to determine whether all forms are accounted for if any variances are noted? <b>(158b)</b>				
c) For each day, is a sample of marker issue and payment slips examined for propriety of signatures and proper completion? <b>(158c)</b>				
101. For each day, do accounting/audit personnel reconcile the total dollar amount of markers transferred indicated on the mass marker transfer form(s) and marker credit slips to the dollar amount recorded on the cage accountability documentation and is the mass marker transfer form reviewed for propriety of signatures and proper completion? <b>(159)</b>				
102. Do accounting/audit personnel perform the following procedures for voided markers and voided fill/credit slips each day:				
a) Are all voided forms examined for proper authorization and "void" designation? <b>(160a)</b>				
b) For computer fill/credit and marker systems, are all voided forms traced to the transaction log? <b>(160b)</b>				
c) For computer fill/credit and marker systems, is the transaction log examined for void transactions that are not supported by a voided form? <b>(160c)</b>				
d) Are all parts of the voided form accounted for? <b>(160d)</b>				
e) Are the forms examined for the proper number of signatures? <b>(160e)</b>				
f) For all voided markers, is the time of marker issuance compared to the time of voiding to determine that transactions were voided within 30 minutes after the issuance of the marker and, if not, is the documented reason for exceeding this time period adequate? <b>(160f)</b>				
103. Do accounting personnel perform the following procedures for rim cards each day:				

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Questions	Yes	No	N/A	Comments, W/P Reference
a) Are all numbered rim cards numerically accounted for with investigations being performed and documented for all forms that are missing? <b>(161a)</b>				
b) Is a sample of rim cards examined for propriety of signatures and proper completion? <b>(161b)</b>				
c) Are issuances/settlements of rim credit footed to ensure the clerical accuracy of the outstanding rim credit balance? <b>(161c)</b>				
d) For rim cards in which the outstanding rim credit has been settled by the patron, is the fact that the rim credit was settled by the issuance of a marker or paid in full by the patron within seven days from the last date of recorded patron rim credit activity verified by reviewing the patron's rim card(s) for the last date of the issuance/settlement of rim credit and comparing it to the final date of settlement? <b>(161d)</b>				
e) Determine if any issued markers used to settle the rim credit were subsequently voided and rim credit was improperly reopened? <b>(161e)</b>				
f) Is the rim credit repaid with chips indicated on the patron's rim card footed and traced to the total daily amount indicated on the pit daily report for rim credit repaid with chips prepared pursuant to MICS #53? <b>(161g)</b>				
104. Are the following procedures performed by accounting/audit personnel each day using the master games summary prepared by the count team members:				
a) Is the dollar amount of currency drop proceeds on the master games summary reconciled to the dollar amount recorded in the applicable accountability document using, if applicable, the transfer forms indicating all transfers in/out of the currency count room, both during and at the end of the count and are any variances investigated and documented? <b>(162a)</b>				

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Questions	Yes	No	N/A	Comments, W/P Reference
b) Is the win/loss in total and by shift recalculated? <b>(162b)</b>  <b>Note:</b> For those systems which electronically perform this function, accounting personnel will recalculate win/loss in total and by shift for one day each week, rather than daily. <b>(162b)</b>				
c) Is the correct total win/loss on the master games summary traced to the accounting records used to prepare the NGC tax returns? <b>(162c)</b>				
d) Is the summary examined for propriety of signatures? <b>(162d)</b>				
<b>Testing is required for Question 105, as applicable. Select the most recent month-to-date table games recap report. Indicate the month-to-date table games recap report selected.</b>				
105. Is a daily table games recap report prepared for the day and month-to-date which includes the following information used to prepare the NGC tax returns:				
a) Pit credit issues, which for NGC-31 reporting purposes includes markers issued in exchange for chips, markers issued in settlement of rim credit or call bets, rim credit repaid by a patron in the pit with chips, credit slips for personal and payroll checks, and customer deposit withdrawals against front money (CDW's)? <b>(163a1-5)</b>  <b>Note:</b> Pit credit issues do not include replacement markers issued as a result of a partial payment or a consolidation of markers into one new marker. <b>(163a)</b>				
b) Pit credit payments by a patron in chips in the pit, which also includes rim credit repaid in the pit by a patron with chips? <b>(163b)</b>				
c) Pit credit payments in cash in the pit, which does not include rim credit repaid in the pit with cash? <b>(163c)</b>				
d) Drop per Regulation 1.095? <b>(163d)</b>				

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Questions	Yes	No	N/A	Comments, W/P Reference
e) Statistical win, which is equal to table games gross revenue per Regulation 6.110(1) plus marker credits? <b>(163e)</b>  <b>Note:</b> "Marker credits" is the amount of outstanding markers transferred from the pit to the cage. <b>(163e)</b>				
f) Gross revenue per Regulation 6.110(1)? <b>(163f)</b>				
106. If a table game has the capability to determine drop (e.g., bill-in/coin-drop meters, bill validator, computerized record, etc.), is the dollar amount of the drop reconciled to the actual drop by shift? <b>(164)</b>				
107. Do accounting/audit employees review exception reports for all computerized table games systems at least monthly for propriety of transactions and unusual occurrences with all such improper transactions or unusual occurrences being investigated with the investigation results being documented? <b>(165)</b>				
108. For all contests, tournaments, promotional payouts, drawings, and giveaway programs, including promotional payouts resulting from player tracking activity, is the following documentation maintained:				
a) Copies of the information provided to the patrons describing the contests, tournaments, promotional payouts, drawings, and giveaway programs? <b>(166a)</b>				
b) Effective dates? <b>(166b)</b>				
c) Accounting treatment, including general ledger accounts, if applicable? <b>(166c)</b>				
109. Monthly, do accounting/audit personnel review all contests, tournaments, promotional payouts, drawings, and giveaway programs to determine proper accounting treatment and proper win/loss computation? <b>(167)</b>				
110. Do accounting/audit personnel perform procedures (i.e., interviews, review of payout documentation, etc.) monthly to ensure that promotional payouts, drawings and giveaway programs are conducted in accordance with the conditions provided to the patrons. <b>(168)</b>				

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Questions	Yes	No	N/A	Comments, W/P Reference
111. Do accounting/audit personnel reconcile all contest/tournament entry and payout forms to the dollar amounts recorded in the appropriate accountability document daily? <b>(169)</b>				
112. When payment is made to the winners of a contest/tournament, do accounting/audit personnel reconcile the contest/tournament entry fees collected to the actual contest/tournament payouts made? <b>(170)</b>  <b>Note:</b> This reconciliation is to determine whether, based on the entry fees collected, the payouts made and the amounts withheld by the gaming establishment, if applicable, were distributed in accordance with the contest/tournament rules. <b>(170)</b>				
113. Monthly, do accounting/audit personnel reconcile gross revenue from the accounting records and the table games recap report to the monthly NGC tax returns by game? <b>(171)</b>				
114. Is the reconciliation mentioned in the preceding question documented and maintained with all variances being reviewed, documented and retained? <b>(171) For one month review the reconciliation to verify the proper completion of the reconciliation and to determine that the variance amount is accurate. Indicate the month/year reviewed and the results of the review.</b>				
115. For computerized key security systems controlling access to table games drop and count keys, do accounting/audit personnel, independent of the system administrator, perform the following procedures:				
a) Daily, is the report generated by the computerized key security system indicating the transactions performed by the individual(s) that adds, deletes, and changes user's access within the system (i.e., the system administrator) reviewed to determine whether the transactions completed by the system administrator provide an adequate control over the access to the table games drop and count keys and whether any drop and count key(s) removed or returned to the key cabinet by the system administrator were properly authorized? <b>(172a)</b>				

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Questions	Yes	No	N/A	Comments, W/P Reference
b) For at least one day each month, is the report generated by the computerized key security system indicating all transactions performed reviewed to determine whether any unusual table games drop and count key removals or key returns occurred? <b>(172b)</b>				
c) At least quarterly, is a sample of users that are assigned access to the table games drop and count keys reviewed to determine that their access to the assigned keys is adequate relative to their job position? <b>(172c)</b>				
d) Are all improper transactions or unusual occurrences noted through the performance of the standards in "a" through "c" above investigated with the results documented? <b>(172d)</b>				
116. Quarterly, is an inventory of all count room, table game drop box release, storage rack and contents keys performed and reconciled to records of keys made, issued, and destroyed and are investigations performed for all keys unaccounted for with the investigations being documented? <b>(173)</b>				
117. Is documentation (e.g., log, checklist, notation on reports, and tapes attached to original documents) maintained evidencing the performance of table games audit procedures, the exceptions noted and follow-up of all table games audit exceptions? <b>(174) Verify by examination.</b>				
<b><u>Written System of Internal Control</u></b>				
118. Has the licensee's written system of internal control for table games been re-read prior to responding to the following question?				
119. Does the written system of internal control for table games reflect the actual control procedures in effect for compliance with the MICS, variations from the minimum internal control standards approved pursuant to Regulation 6.090(8), and Regulation 14 associated equipment approvals? <b>[Regulation 6.090(13)]</b>				
120. <b>Complete the CPA MICS Compliance Checklist for Table Games Marker Credit Play, if applicable.</b>				

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