

State of Nevada
Gaming Control Board

Auditor's Name and Date

CPA MICS Compliance Checklist

BINGO

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 bingo operations are in compliance with the Bingo 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. All “N/A” answers require referencing and/or comment, as to the reason the MICS is not applicable.
- 3) "(#)" refers to the Minimum Internal Control Standards for Bingo, Version 6.

Minimum Internal Control Standard Notes

Note: For any Board-authorized computer applications, alternate documentation and/or procedures which provide at least the level of control described by this checklist will be acceptable.

Questions	Yes	No	N/A	Comments, W/P Reference
1. Has the licensee’s written system of internal control for bingo been read prior to the completion of this checklist to obtain an understanding of the licensee’s bingo operation?				
<u>Game Play Standards</u>				
2. Do employees who sell cards on the floor <u>not</u> verify payouts while possessing cards? (Employees who sell cards from a bingo counter are allowed to verify payouts.) (1) Note: Applies only to locations with an annual bingo write exceeding \$1 million in the previous 12-month period ended June 30. (1)				

Verified per representation.
Verified per observation/examination.

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<p>3. Are bingo cards (electronic and paper) sold consecutively, through the assigning of a transaction number, beginning with the lowest unassigned transaction number? (2) Verify by examination.</p> <p>Note: For paper cards that are not sold through a point-of-sale system, the preprinted sequence number on the card will suffice.</p>				
<p>4. When an electronic bingo card is sold, is a unique number of the bingo card sold immediately recorded in an unalterable manner and maintained? (3) Verify by examination.</p> <p>Note 1: The unique number is associated with the face numbers on the bingo card and is used to evidence that the bingo card was purchased for the session during which it is played. (3)</p> <p>Note 2: MICS #2 and #3 allow for bingo cards to be sold after the start of a session. (3)</p> <p>Note 3: The “unique number” referred to in this standard is commonly called a “perm number” and is recorded in the free space on the electronic bingo card.</p>				
<p>5. Does the bingo computer system, including computerized point-of-sale systems used for recording paper card sales, record the card sale (electronic and paper) on a restricted transaction log or computer storage media? (4) Verify by examination.</p> <p>Note: This standard applies to all bingo operations that sell electronic cards. However, for paper cards it only applies to operations where the paper cards are entered into a computerized point-of-sale system. Licensees are not required to have a system where paper sales are entered into a point-of-sale system.</p>				
<p>6. Are bingo personnel precluded from having unrestricted access to the restricted transaction log or computer storage media? (5)</p>				
<p>7. When a card sale is voided, are the following procedures performed:</p>				
<p>a) For a bingo computer system, is the void information input in the computer, and does the computer document the appropriate information pertaining to the voided card sale? (6a)</p>				
<p>b) For a bingo computer system, does a supervisor authorize the voiding of the card sale through the bingo computer system? (6a)</p>				

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c) For electronic bingo devices, does the voiding process include deactivating the bingo card(s) in the original electronic bingo device if new bingo cards are issued in a replacement electronic bingo device? (6a)				
d) For a manual bingo operation, is the card sale marked "void" and signed by a supervisor authorizing the voiding of the card sale? (6b)				
e) For a manual bingo operation, is the voided bingo card sent to accounting? (6b)				
8. Do controls exist to prevent the voiding of card sales after the end of the first game of a session for which the bingo card was sold? (7)				
9. If a card requires voiding after the start of the calling of the game, is the reason for the void documented? (7)				
10. For voided cards, does the employee selling the bingo card and supervisor sign documentation authorizing the void? (7)				
11. Is the void documentation forwarded to accounting for review? (7)				
12. Are the controls in effect for bingo card sales in outstations, if applicable, identical to those in effect for the primary bingo game? (8)				
13. Are all sales of bingo cards documented on a session bingo card sales report by recording at least the following:				
Testing of card sales documentation is required, as applicable. Select card sales documentation for 2 days. Test days must be in non-consecutive months. Indicate test dates selected and results of testing.				
a) Date and time? (9a)				
b) Session? (9b)				
c) The beginning and ending assigned transaction numbers of cards sold (by type)? (9c)				
d) Number of cards sold (by type)? (9d)				

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e) Dollar amount of cards sold (by type)? (9e)				
f) Total dollar amount of cards sold? (9f)				
g) Signature or other identifier of seller(s)? (9g)				
14. At the end of each session does an individual independent of the seller perform the following procedures for each seller:				
a) For each card type, reconcile the documented total dollar amount of cards sold to the documented number of cards sold? (10a)				
b) For each card type, reconcile the number of cards sold by comparing the documented beginning and ending assigned transaction number to the documented number of cards sold? (10b)				
c) For paper cards sold, compare the documented ending assigned transaction number to the beginning transaction number of the paper card inventory to ensure the paper cards are used in consecutive number order? (10c)				
d) Investigate any variance noted from the performance of (a) – (c) and document the results of the follow-up? (10d)				
e) Sign the session bingo card sales report indicating that card sales have been verified? (This verifier may also sell bingo cards as long as the sales are made out of a separate window/bank.) (10e)				
Note: The above MICS is not applicable for those locations with an annual bingo write of \$1 million or less in the previous 12-month period ended June 30. (10a-e)				
15. Are procedures utilized to ensure the correct calling of numbers selected in the bingo game? (11) Verify by observation.				
16. Is each ball shown to a television camera immediately before or after it is called so that it is individually displayed to all patrons? (12) Verify by observation.				
17. Are controls present to ensure that the numbered balls are placed back into the selection device prior to calling the next game? (13)				

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<p>18. Is the authenticity of each payout, including the payout amount and type of winning card, verified by at least two people? (14) Verify by observation.</p> <p>Note: A computerized card verifying system may function as the second person verifying the payout if the card with the winning numbers and its type are determined by the verifying system and are displayed to patrons in the bingo room. (14)</p>				
<p>19. Prior to the payment of a winning paper and/or electronic bingo card, are procedures performed to ensure that the winning bingo card was sold for the session and the game during which it was played, and that it was not voided? (15) Verify by observation.</p>				
<p>Testing of payout documentation is required for Questions 20 – 22, as applicable. Select payout documentation for 2 days. Test days must be in non-consecutive months. Indicate test dates selected and results of testing.</p>				
<p>20. Do payouts over \$1,200 require written approval by supervisory personnel independent of the transaction to indicate that the card has been examined and verified to the master card inventory to ensure that the card has not been altered or inappropriately played during the session? (16)</p>				
<p>21. Are payouts recorded by game and in total for the session on a payout report? (17) Verify by examination.</p>				
<p>22. Is the payout report mentioned in the previous question signed by two persons who witnessed and verified the dollar amount of the recorded payouts? (17) Verify by examination.</p>				
Promotional Payouts, Drawings and Giveaway Programs				
<p>23. Are the conditions for participating in promotional payouts, including drawings and giveaway programs, prominently displayed or available for patron review at the licensed location? (18) Verify by examination.</p>				

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Questions	Yes	No	N/A	Comments, W/P Reference
Testing of promotional payouts is required, as applicable. Select one promotional payout form per day for 2 days. Test days must be in non-consecutive months. Indicate test dates selected and results of testing.				
24. For promotional payouts, including those as a result of drawings and giveaway programs, that are either deducted from gross revenue, or are greater than or equal to \$500 and not deducted from gross gaming revenue, documented at the time of the payout to include the following:				
a) Date, time and session? (19a)				
b) Dollar amount of payout or description of personal property (e.g., car)? (19b)				
c) Reason for payout (i.e., promotion name)? (19c)				
d) Signature(s) of the following number of employees verifying, authorizing, and completing the transaction with the patron: i) two employee signatures for payouts of \$100 or more that are deducted from gross gaming revenue (Note: For approved computerized systems that validate and print the dollar amount of the payout on a computer-generated form, only one employee signature is required on the payout form); ii) one employee signature for payouts less than \$100 that are deducted from gross gaming revenue; or iii) one employee signature for payouts of \$500 or more that are not deducted from gross gaming revenue? (19d)				
e) Patron's name (for drawings only)? (19e)				
Note: MICS #19 documentation may be prepared by an individual who is not a bingo department employee as long as the required signatures are those of the employees completing the payout with the patron. (19a-e)				
25. If the promotional cash payout (or cash equivalent) is less than \$500 and is not deducted from gross gaming revenue, is documentation created to support the bank accountability? (20) Note: Required documentation may consist of a line item on a cage or bingo accountability document (e.g., "43 \$10 bingo cash giveaway coupons=\$430"). (20)				

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<u>Control of Funds</u>				
Testing of bingo accountability documentation is required for Questions 26 through 30, as applicable. Select bingo accountability documentation for 2 days. Test days must be in non-consecutive months. Indicate test dates selected and results of testing.				
26. Are all funds used to operate the bingo department recorded on an accountability form? (21)				
27. Are the funds mentioned above counted by at least two persons and reconciled to the recorded amounts at the end of each session? (22)				
28. Is the session bingo card sales and payout report signed as evidence of the above count and reconciliation? (22)				
29. Is the procedure in the previous question performed whenever there is a change of seller during a session? (In such a case when the cash is transferred from one seller to the next seller, the session bingo card sales and payout report is to reflect for each seller and for the session the amount of cash turn-in and any variances between the cash turn-in and the amount of net cash that should be turned in for each seller.) (22 Note 1)				
30. Alternatively, are the procedures in MICS #22 performed at the end of each shift rather than at the end of each session? (22 Note 2)				
<u>Access to Sensitive Areas</u>				
31. Is access to the controlled bingo equipment (e.g., blower, balls in play, and back-up balls) restricted to authorized persons? (23)				
32. Are the following procedures performed to ensure the integrity of the bingo balls:				
a) Are the bingo balls inspected prior to being placed into play each day to ensure that each ball has an equal chance of being selected during the games of the bingo session? (24)				
b) Is the inspection performed by a minimum of two individuals and is the inspection documented? (24)				

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c) Does the inspection documentation include the date and time of inspection, the inspection results, the investigation of any exceptions, and the signatures of the individuals completing the inspection? (24) Verify by examination.				
d) Is verification performed to ensure that all numbered balls are accounted for and in play prior to each session? (24)				
33. Is the bingo equipment maintained and checked for accuracy on a periodic basis? (25)				
34. Is the bingo card inventory (including electronic cards) controlled so as to ensure the integrity of the cards being used? (26)				
<u>Accounting and Statistical Records</u>				
Testing of bingo revenue summary is required, as applicable. Select the bingo revenue summary for 2 days. Test days must be in non-consecutive months. Indicate test dates selected and results of testing.				
35. Is a bingo revenue summary, which includes write (card sales), payouts, win and a win-to-write hold percentage, maintained for:				
a) Each session (session win-to-write hold percentage is not required)? (27a)				
b) Each day? (27b)				
c) Month-to-date? (27c)				
d) Year-to-date? (27d)				
36. Does management independent of the bingo department review the month-end bingo revenue summary statistical information (prepared prior to the submission of the NGC tax returns for the month in which the activity occurred) at least on a monthly basis and investigate any large or unusual statistical fluctuations? (28)				
37. Are the above investigations completed no later than 30 days after the generation of the month end bingo revenue summary? (28)				

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38. Are the above investigations, at a minimum, performed for statistical percentage fluctuations from the base level for a month in excess of +/-5%? (29) Note: The base level is defined as either the win-to-write hold percentage for the most recent calendar or fiscal year, or a rolling average win-to-write hold percentage for the immediately preceding 12 months. If the licensee has been operating for less than 12 full months, base levels for partial years should be used. (29)				
39. Are the results of the above investigations documented and maintained? (30)				
<u>Random Number Generator</u>				
40. If the bingo game has a random number generator that determines win or loss, has it received Board and Commission approval as a gaming device? (Note after Random Number Generator heading)				
41. Are the numbers selected by the random number generator directly relayed to, and automatically recorded in, the bingo computer system? (31)				
<u>Contests/Tournaments</u>				
Testing two contests/tournaments is required, as applicable. Contests/tournaments should be in non-consecutive months. Indicate contests/tournaments selected and results of testing.				
42. Are all contest/tournament entry fees and prize payouts (including mail transactions) summarized on a cash accountability document on a daily basis? (32)				
43. When contest/tournament entry fees and payouts are transacted, are the transactions recorded on a document which contains:				
a) Patron's name? (33a)				
b) Date of entry/payout? (33b)				
c) Dollar amount of entry fee/payout (both alpha and numeric, or unalterable numeric) and/or nature and dollar value of any noncash payout)? (33c)				

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Questions	Yes	No	N/A	Comments, W/P Reference
d) Signature of the individual completing the transaction attesting to the receipt or disbursement of the entry fee/payout with the patron? (33d)				
e) Name of contest/tournament? (33e)				
44. Are the contest/tournament entry fees and payouts summarized and posted to the accounting records on at least a monthly basis? (34)				
45. Are contest/tournament rules included on all entry forms/brochures and prominently displayed or available for patron review at the licensed location? (35)				
46. 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? (35a)				
b) Specific information pertaining to any single contest/tournament, including the dollar amount of money placed into the prize pool? (35b)				
c) The distribution of funds based on specific outcomes? (35c)				
d) The name of the organizations (or persons) registered pursuant to NRS 463.169 that conducted the contest/tournament on behalf of, or in conjunction with, the licensee if applicable? (35d)				
47. Are the results, 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, of each contest/tournament recorded and available for patrons to review? (36)				
48. Is the name of each winner recorded and maintained, but not made available to the participants unless authorized by management personnel? (36)				
49. For free tournaments (i.e., patron does not pay an entry fee), is the information required by the above MICS recorded except for the number of entries, dollar amount of entry fees and total prize pool? (36 Note)				

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Questions	Yes	No	N/A	Comments, W/P Reference
50. Are the contest/tournament records required by standards 32 – 36, which are addressed above, maintained for each event? (37)				
Computerized Player Tracking Systems				
<p>Note 1: Compliance with MICS #38 - #43 is required for all computerized bingo player tracking systems. (Note after Computerized Player Tracking Systems heading)</p> <p>Note 2: As used in these Bingo MICS, the term “point” or “points” is a generic term and refers to a representative of value awarded to a patron based upon specific criterion established by the licensee. Commonly, points are earned by patrons placing wagers or purchasing room, food, beverage or entertainment admissions. Patron accounts in a player tracking system are used to track points earned/awarded to patrons. (Note after Computerized Player Tracking Systems heading)</p>				
51. Is the addition/deletion of points to player tracking accounts, other than through an automated process related to actual play, sufficiently documented (including substantiation of reasons for increases)? (38) Verify by examination.				
52. Is the addition/deletion of points to player tracking accounts authorized/performed by supervisory personnel of the player tracking, promotions, or bingo departments? (38)				
53. Is the supervisory authorization described in the preceding question documented and randomly verified by accounting/audit personnel on a quarterly basis? (38)				
Note: MICS #38 does not apply to the deletion of points related to inactive or closed accounts through an automated process. (38)				
54. Do employees who redeem points for patrons have access to inactive or closed accounts only with authorization from supervisory personnel? (39)				
55. Is the above access and approval to the inactive or closed accounts documented and maintained? (39) Verify by examination.				
56. Is patron identification required when redeeming points without a player tracking card? (40)				

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Questions	Yes	No	N/A	Comments, W/P Reference
57. Are changes to the player tracking system parameters, such as point structures and employee access, performed in one of the two following methods:				
a) Are they performed by supervisory personnel independent of the bingo department? (41)				
b) Are they performed by bingo supervisory personnel if sufficient documentation is generated and the propriety of the changes is randomly verified by personnel independent of the bingo department on a quarterly basis? (41)				
58. Are all other changes to the player tracking system appropriately documented? (42)				
59. Are rules and policies for player tracking accounts including the awarding, redeeming and expiration of points prominently displayed or available for patron review at the licensed location? (43)				
<u>Accounting/Auditing Standards</u> Note: For all accounting/auditing standards, if they are performed less frequently than required and/or the scope of the work is less than required, state the frequency and/or scope of the work that is performed. Additionally, if a MICS noncompliance issue is noted, specify the frequency and/or the scope of the work that is performed (i.e., if they perform a procedure, but not as often as they should, state how often they do it instead of just making a blanket statement that they don't do it monthly, quarterly, etc.).				
Review of documentation evidencing the performance of bingo accounting/auditing standards is required. Select the appropriate documentation to determine that all required procedures are being performed.				
60. Are the bingo audit procedures performed by someone independent of the bingo operations? (44)				

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<p>61. Do accounting/audit personnel review all contests, tournaments, promotional payouts, drawings, and giveaway programs monthly to determine proper accounting treatment and proper bingo gross revenue win/loss computation? (45)</p> <p>Note: For purposes of this standard, licensees are required to review any contests, tournaments, promotional payouts, drawings and giveaway programs that occurred any time during the last month, not just any such events that occurred at the time of their review.</p>				
<p>62. For all contests, tournaments, promotional payouts (including payouts from computerized player tracking activity), drawings, and giveaway programs is the following documentation maintained:</p>				
<p>a) Copies of the information provided to the patrons describing the contests, tournaments, promotional payouts, drawings, and giveaway programs (e.g., brochures, fliers)? (46a)</p>				
<p>b) Effective dates? (46b)</p>				
<p>c) Accounting treatment, including general ledger accounts, if applicable? (46c)</p>				
<p>d) For tournaments and contests, the name of the organizations (or persons) registered pursuant to NRS 463.169 that conducted the contest/tournament on behalf of, or in conjunction with, the licensee, if any? (46d)</p>				
<p>e) The extent of responsibilities (including MICS compliance responsibilities) each organization and the licensee had in the contest/tournament (e.g., ABC nonprofit is to receive 100% of the entry fees and provide noncash prizes for the winners with the licensee collecting entry fees, operating the tournament and distributing prizes to winners)? (46d)</p>				

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<p>63. Do accounting/audit personnel perform procedures (must include a review of documentation along with employee interviews and/or observations) monthly to ensure that promotional payouts, drawings and giveaway programs are conducted in accordance with the conditions provided to the patrons? (47)</p> <p>Note: For purposes of this standard, licensees are required to examine any promotional payouts, drawings and giveaway programs that occurred any time during the last month, not just any such events that occurred at the time of their examination.</p>				
<p>64. Do accounting/audit personnel reconcile all contest/tournament entry and payout forms to the dollar amounts recorded in the appropriate accountability document daily? (48)</p>				
<p>65. 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? (49)</p> <p>Note 1: 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. (49)</p> <p>Note 2: This procedure is not required to be performed at the time the payments are made to the winners. It can be done at some point thereafter, but must be done at least monthly.</p>				
66. Do accounting/audit personnel perform the following:				
<p>a) Review the session bingo card sales reports daily for proper completion and to determine that the dollar amount of cards sold is properly calculated? (50a)</p>				
<p>b) Review the payout report daily to determine that the dollar amount of payouts is properly calculated and for the proper signatures or initials as required by MICS #17? (50b)</p>				
<p>c) Review all payouts in excess of \$1,200 daily for proper supervisor payout authorization? (50c)</p>				
<p>d) Compare net cash proceeds to the audited bingo win/loss by session daily and investigate any large cash overages or shortages (i.e., in excess of \$25)? (50d)</p>				

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e) Review all voids of bingo card sales for proper completion and supervisory approval? (50e)				
f) For bingo computer systems, review the system report of voided bingo sales to determine appropriate supervisor authorization of voided card sales? (50e)				
g) If a random number generator is used, review the numerical frequency distribution at least weekly for potential patterns during the previous four-week period? (50f)				
h) If a manual ball drawing device is used and a computerized bingo system (or auditing software) generates a drawn number frequency report, review the numerical frequency distribution at least weekly for potential patterns and missing numbers during the previous four-week period? (50g)				
i) For bingo computer systems, review system exception reports on a daily basis for propriety of transactions and unusual occurrences? (This review should include, but is not limited to, electronic bingo device malfunctions.) (50h)				
j) Are all improper transactions or unusual occurrences noted in the review above investigated with the results documented and maintained? (50h)				
Note: An exception report is defined as a report produced by the computerized system identifying unusual occurrences, changes to system configuration parameters, alteration to initially recorded data, voids, etc. (50h)				
67. Do accounting/audit personnel reconcile gross revenue from the general ledger and the bingo revenue summary to the monthly NGC tax return? (51) 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.				
68. Is the reconciliation mentioned in the preceding question with all variances, including the variance caused by the reduction of bingo revenue on the NGC tax return due to an allowable tax deduction supported by inter-casino linked system reports, reviewed, documented and maintained? (51)				

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69. For computerized player tracking systems, do accounting/audit personnel perform the following procedures at least one day per quarter:				
a) Review all point addition/deletion authorization documentation, other than for point additions/deletions made through an automated process, for propriety? (52a)				
b) Review exception reports including transfers between accounts? (52b)				
c) Review documentation related to access to inactive and closed accounts? (52c)				
70. At least annually, are the following procedures performed for the computerized bingo player tracking system (in-house developed and purchased systems):				
a) Is the system 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 have not been altered without appropriate management authorization (e.g., verify the accuracy of the awarding of points based on the dollar amount wagered)? (53)				
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)? (53)				
c) Are the test results documented and maintained? (53)				
71. Quarterly, is an inventory of all sensitive bingo 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? (54) Note: Sensitive keys include, but are not limited to, keys used to access restricted computer storage media and/or restricted equipment used to conduct the bingo game (e.g. bingo blower, back-up bingo ball inventories). (54)				
72. Is documentation (e.g., log, checklist, notation on reports, and tapes attached to original documents) maintained evidencing the performance of bingo audit procedures, the exceptions noted and follow-up of all bingo audit exceptions? (55) Verify by examination.				

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73. Complete the CPA MICS Compliance Checklist for Information Technology – MICS #1 - #28.				
<u>Written System of Internal Control</u>				
74. Has the licensee's written system of internal control for bingo been re-read prior to responding to the following question?				
75. Does the written system of internal control for bingo 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? [Regulation 6.090(13)]				

Verified per representation.
Verified per observation/examination.