

State of Nevada
Gaming Control Board

Auditor's Name and Date

CPA MICS Compliance Checklist

CAGE AND CREDIT

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 cage and credit operations are in compliance with the Cage and Credit 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 adequate alternative procedures exist (i.e., approval of alternative procedure granted by the Board Chairman, including computerized applications) 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 Cage and Credit, Version 6.

Minimum Internal Control Standard Notes (paraphrased from the standards)

Note 1: For the purpose of completing this checklist, classify the licensee into one of two categories. A "Category A" licensee is a licensee whose "Collections in Areas Other than the Pit" on the NGC tax return for the 12 months ended June 30 exceeds \$10 million. A "Category B" licensee is a licensee whose "Collections in Areas Other than the Pit" on the NGC tax return are less than or equal to \$10 million. All questions must be completed for "Category A" licensees including, if applicable, procedures for branch offices. Questions 12, 34-35 and 77 (MICS #'s 4, 24-25 and 64) do not apply to "Category B" licensees and should be marked as "N/A."

Note 2: The definition of categories A and B above are intended to apply only to those licensees who have pit credit and/or list credit adjustments on their NGC tax return. If a licensee has no pit credit and makes no adjustments for returned checks or cage credit on their NGC tax return only questions 2-8, 24-25, 45-63, 71, 81-85, 90-95 (MICS #'s 49-54, 16-17, 34-57, 58, 68-72 and 77-82) apply.

State the Licensee's Category _____

Note 3: The Cage and Credit MICS represent the minimum acceptable credit procedures applicable to race and sports, slots, keno, bingo and the cage departments (see Table Games MICS for credit procedures applicable to the pit). The requirements of Regulation 6.120 must also be met if credit issuances are to be excluded from gross gaming revenue.

Note 4: For any Board-authorized computer applications, alternate documentation and/or procedures which provide at least the level of control described by these MICS as determined by the Audit Division will be acceptable, and a MICS variation will be unnecessary.

Note 5: The accounting treatment and documentation requirements applicable to marker transactions are also applicable to front money transactions including customer deposit/withdrawal (CDW) transactions.

Note 6: Cage and Credit MICS #'s 18-23, 30-31, 44-46, and 83-87 also apply to activity occurring in branch offices.

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Questions	Yes	No	N/A	Comments, W/P Reference
1. Has the licensee's written system of internal control for cage and credit been read prior to the completion of this checklist to obtain an understanding of the licensee's cage and credit operation?				
<u>Cage/Vault Accountability</u>				
2. Are all transactions that flow through the casino cage summarized on a cage accountability form for each of the cage's shifts? (49) Verify by examination.				
3. Are increases and decreases to the total cage inventory supported by documentation? (50) Verify by examination.				
4. For any individual increase/decrease which exceeds \$100, does the documentation indicate the date and shift, the purpose of the increase/decrease, the person(s) completing the transaction, and for decreases an indication of the person or department receiving the cage funds? (50) Verify by examination.				
5. For owner/licensed key employee personal funds stored in the cage/vault (including funds stored in a restricted manner, e.g., locked safe), is detailed documentation maintained accounting for such funds regardless of whether the funds are included in the cage's accountability? (51)				
6. Are the cage and vault inventories (including coin rooms/vaults) counted by at least two persons, attested to by signature, and recorded in ink or other permanent form at the end of each shift during which activity took place (at least once daily) and does such documentation include the date and shift for which the count was performed? (52)				
7. Are all net changes in outstanding casino accounts receivables, including all returned checks, summarized on a cage accountability form or similar document on a per shift basis? (53) Verify by examination.				
8. Is the information mentioned in the preceding question summarized and posted to the accounting records on at least a monthly basis? (54) Verify by examination.				

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<p><u>Establishing Credit Account</u></p> <p>Note: A counter check is a form (similar to a marker form) provided by the licensee that is completed as is necessary for the instrument to be presented to the patron's bank for payment. (1, Note)</p> <p>Testing of patron credit accounts is required, as applicable. Select 10 patron credit accounts and examine the documentation evidencing the authorization to establish a credit limit or to issue credit.</p>				
<p>9. Is at least the following information recorded and maintained for patrons who have established credit limits or are issued credit of any amount (credit issuances include the issuance of markers and the use of counter checks, but excludes personal checks, payroll checks, cashier's checks and traveler's checks):</p>				
<p>a) The patron's name, current address, and signature? (1a)</p>				
<p>b) The type of identification credential, credential number, expiration date of credential, and date credential was examined? (1b)</p> <p>Note: A patron's driver's license is the preferred method for verifying the patron's identity. A passport, non-resident alien identification card, or other government issued identification credential or another picture identification credential normally acceptable as a means of identification when cashing checks, may also be used. (1b, Note)</p>				
<p>c) Documentation of credit worthiness using a method permissible under Regulation 6.120(2)(a)? (1c)</p>				
<p>d) Authorized credit limit? (1d)</p>				
<p>e) Signature of the individual(s) designated by management to approve credit limits? (1e)</p> <p>Note: For computerized systems, a credit limit approval controlled through system passwords is adequate. (1e)</p>				

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10. Are credit limits over specified dollar amount(s) approved by personnel designated by management; are the dollar amount thresholds and job titles of personnel so designated documented; is such documentation, or alternatively the job title of the employee responsible for the documentation (available upon request by authorized internal and external auditors and by Board personnel) delineated in the cage and credit section of the written system of internal control? (2) Examine the documentation. State the amount(s) and designated personnel from the documentation.				
11. Is proper approval for the increase of credit limits of over 10 percent of the previously established credit limit or \$1,000, whichever is greater, including a temporary increase, documented? (3) State who may authorize these limits.				
12. Are the job functions of credit approval (i.e., establishing the patron's credit worthiness) and credit issuance segregated if pit or cage credit issuances to a single patron of \$10,000 or more per day are transacted? (4)				
<u>Credit Issuances and Voiding Markers</u>				
13. Prior to the issuance of gaming credit to a patron, does the employee issuing the credit perform the following:				
a) Determine whether the credit limit has been established? (5a)				
b) Determine the amount of available credit and whether the available credit is sufficient to cover the issuance? (5b)				

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<p>c) Verify the patron's identity by examining the patron's identification credential or other reasonable method to ensure the patron's identity (e.g., review of scan of driver's license on file)? (5c)</p> <p>Note 1: A patron's driver's license is the preferred method for verifying the patron's identity. A passport, non-resident alien identification card, other government issued identification credential or other picture identification credential normally acceptable as a means of identification when cashing checks, may also be used. (5c, Note 1)</p> <p>Note 2: It is recommended, but not mandatory, that in order to mitigate identity theft the identification credential presented when issuing credit and the patron's signature on the marker be compared to the copy (or computer scan) of the patron's picture identification (if copy or scan was retained) and signature that were obtained when the patron's credit account was established. (5c, Note 2)</p>				
14. For patrons that have an established credit limit pursuant to MICS #1, is a record of credit activity (i.e., patron's credit account records) created and maintained that details the following:				
a) Date, time and amount of each credit issuance? (6a)				
b) The marker number, if applicable? (6b)				
c) The name or other identifier of the individual(s) issuing the credit? (6c)				
d) The legible name of the individual receiving the credit? (6d)				
e) The current amount of available credit? (6e)				
15. If cage markers and/or counter checks are issued to a single patron in an amount exceeding the amount established by management (the amount at which notification is required must not exceed \$10,000 and must be indicated in the cage and credit section of the written internal control system), are applicable gaming personnel notified on a timely basis (e.g., via computer and gaming department can access computer record of gaming activity) of the patron's playing on cage credit, the applicable amount of credit issued, and the available balance? (7)				

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16. Are cage marker forms at least two parts (the original marker and a payment slip), prenumbered by the printer or concurrently numbered by the computerized system, and utilized in numerical sequence? (8) Verify by examination.				
17. Does the original cage marker contain the marker number, the patron's name and signature, the amount of credit issued (both alpha and numeric), and the signature of the cashier, unless this cashier information is included on another document? (9) Verify by examination.				
18. When counter checks are issued, does the check include: <ul style="list-style-type: none"> • the patron's name and signature; • the dollar amount of credit issued (both alpha and numeric); and • the signature of the cashier, unless this cashier information is included on another document? (10a-c) Verify by examination. 				
19. Do voided markers contain: <ul style="list-style-type: none"> • the word "void" written across all parts of the marker; • the reason for the void on one part of the marker or other document (e.g., a log) sufficiently identifying the marker; • the date and time of void on at least one part of the marker; and • the signatures on at least one part of the marker (adjacent to the void designation) of the cashier and a cage department supervisor performing the void? (11a-d) Verify by examination. <p>Note: In the event a cage marker is voided by accounting/audit personnel, the signature of the cashier and cage department supervisor authorizing the void is required. (11d, Note)</p>				
20. Is the marker voiding process completed no later than thirty minutes after the issuance of the marker unless the reason for exceeding this time period is documented on one part of the marker or other document (e.g., a log) sufficiently identifying the marker? (12)				
21. Is the patron's credit account record updated to reflect the voided cage marker transaction if the marker issuance was posted in the patron's credit account? (13)				

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22. Are all parts of the voided marker submitted to the accounting department for retention and accountability? (14) Verify by examination.				
23. Are pit markers prohibited from being voided by cage personnel? (15)				
<u>Cashing Checks and Guaranteed Drafts</u>				
24. If personal checks, cashier's checks, or payroll checks are cashed, for each check cashing transaction does the cage cashier:				
a) Verify the patron's identity by examining the patron's identification (e.g., driver's license) or other method to ensure the patron's identity and is the identification credential information documented on the check unless the information is maintained elsewhere (in such cases, "ID on File" or the patron's account number is recorded on the check as the verification source and results)? (16a)				
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? (16b) Verify by examination of one check the recording of the verification source and results. Note: For patrons that have an active established credit limit pursuant to MICS #1, verification of the patron's credit worthiness is not required. "Account on file" is recorded as the verification source and results. (16b)				
c) For payroll checks, make a reasonable effort to verify business authenticity? (16c)				
d) Make a reasonable effort to verify the authenticity of cashier's checks for amounts over \$1,000? (16d) Note: If a check guarantee service is used to guarantee payment of an instrument and the procedures required by the check guarantee service are followed, then MICS #16 does not apply. (16d, Note)				
25. When traveler's checks/guaranteed drafts are presented, are all required issuance and acceptance procedures adhered to by the drawee and cage personnel? (17)				
<u>Transferring Credit Instruments</u>				

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Testing of documentation for outstanding credit instruments is required, as applicable. Select two outstanding credit instruments transferred to branch offices per day for 2 days. Test days must be in non-consecutive months. Indicate test dates selected and results of testing.				
26. If outstanding original gaming credit instruments are transferred to branch offices, collection agencies, or other collection representatives, is a copy of the credit instrument and a receipt from the collection representative obtained and maintained until such time as the credit instrument is returned or payment is received? (18)				
27. If outstanding original gaming credit instruments are transferred to a law enforcement agency (e.g., district attorney's office), is a copy of the credit instrument and documentation from the law enforcement agency maintained stating that the original credit instrument is in their possession? (19)				
28. Is a detailed listing maintained to document all outstanding credit instruments that have been transferred to other offices as indicated in the previous two questions? (20)				
29. Do branch offices maintain a detailed listing of outstanding original credit instruments in the custody of the branch office? (20)				
30. Is the listing of all outstanding credit instruments that have been transferred to other offices (MICS #20) prepared or reviewed and signed by an individual independent of credit transactions and collections thereon? (21)				
Payment Standards				
31. Are all payments received on outstanding credit instruments (other than payments made in the pit addressed by the Table Games MICS) permanently recorded in the licensee's records, including the patron's account records, and at the branch office, if applicable? (22) Verify by examination.				
32. Does the information mentioned in the previous question include the following: Verify by examination.				
a) The date, time and amount of payment? (22a)				
b) The nature of payment (e.g., cash, chips, etc.)? (22b)				
c) The name or other identifier of the individual receiving payment? (22c)				
d) The patron's name? (22d)				

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<p>e) The marker number or other identifying characteristic of the credit instrument on which the payment is being made? (22e)</p> <p>Note: For branch office payments, the marker number may be recorded in the licensee's records rather than at the branch office. (22e)</p>				
<p>Testing of partial payment receipts is required, as applicable. Select 3 multi-part partial payment receipts per day for 2 days. Test days must be in non-consecutive months. Indicate test dates selected and results of testing.</p> <p>33. When partial payments are made on credit instruments (i.e., markers, personal checks, payroll checks, cashier's checks, etc.) and the original instruments are not replaced with a marker for the remaining balance, are the payments evidenced by a multi-part, sequentially-numbered receipt (or another equivalent document) which contains the following:</p>				
a) The same receipt number on all copies? (23a)				
b) Patron's name? (23b)				
c) Date of payment? (23c)				
d) Dollar amount of payment, and nature of settlement (cash, chips, etc.)? (23d)				
e) Signature of individual receiving payment? (23e)				
<p>f) Marker number or other identifying characteristic of the credit instrument on which payment is being made? (23f)</p> <p>Note: For branch office payments, the marker number may be recorded in the licensee's records rather than at the branch office. (23f)</p>				
<p>Note: MICS #24 and #25 (see below) do not apply if account balances are annually confirmed on a random basis by the accounting or internal audit departments, if statements are mailed by someone independent of the credit transactions and collections thereon, and the department receiving payments cannot access cash. (Note before MICS #24)</p>				
<p>34. Do the routing procedures for mail payments require that they are received by a department independent of the credit instrument custody and collection? (24) State the department.</p>				

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<p>Testing of mail payment listings is required, as applicable. Select one mail payment listing per day for 2 days. Test days must be in non-consecutive months. Indicate test dates selected and results of testing.</p> <p>35. Are credit instrument payments received by mail documented on a listing that contains:</p> <ul style="list-style-type: none"> • the patron's name on account to which the payment is being applied; • the name of the individual making the payment, if different than the patron; • the amount of the payment; • the nature of payment (if other than a check); and • the date the payment was received? (25a-d) 				
<u>Access to Credit Documentation</u>				
36. Is access to credit information restricted to those positions which require access and are so authorized by management? (26) State the positions.				
37. Is access to outstanding credit instruments restricted to persons authorized by management? (27) State the positions.				
38. Is access to written-off credit instruments further restricted to individuals specified by management? (28) State the individuals/positions.				
39. For MICS #27 - #28, are the job titles of the authorized personnel documented; is such documentation, or alternatively the job title of the employee responsible for the documentation (available upon request by authorized internal and external auditors and by Board personnel), delineated in the cage and credit section of the written system of internal control pursuant to Regulation 6.090? (28, Note) Verify by examination.				
<u>Documentation</u>				
40. Are all issuances of cage credit, pit credit transferred to the cage and subsequent payments documented on a credit instrument control document by cage personnel? (29) Verify by examination.				

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Questions	Yes	No	N/A	Comments, W/P Reference
41. Are records of all correspondence, transfers to and from outside agencies, and other documents related to issued credit instruments maintained? (30) Verify by examination.				
42. Is documentation created and maintained of collection efforts for outstanding credit instruments and patron payment agreements entered into pursuant to Regulation 6.120(3)(a)? (31) Note: Regulation 6.120(3)(a) requires collection efforts be made within 90 days of when the credit is extended unless a documented agreement is made between the licensee and patron to extend the date the debt becomes due and payable. Collection efforts must commence within 90 days of this date, which cannot be more than 18 months after the credit is extended.				
<u>Write-off and Settlement/Discount Standards</u>				
Testing of write-off and settlement documents is required, as applicable. Select 2 write-off and 2 settlement documents. Include a copy of the documents in the workpapers along with the results of testing.				
43. Are written-off or settled/discounted credit instrument approvals made by at least two management officials, other than branch office personnel, at least one of whom is independent of the initial credit limit approval process and the issuance and collection of credit relative to the patron's credit account, and do the individuals approving the write-off or settlement/discount sign a document indicating their authorization? (32) Note: The job titles of management personnel designated to review and grant such approvals must be included in the cage and credit section of the written system of internal control pursuant to Regulation 6.090 and 6.120(6)(b). (32, Note)				
44. Is the completed written-off and settled/discounted credit instrument documentation submitted to the accounting department within 72 hours of when the patron's credit account records are updated? (33)				

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<u>Customer Deposits</u>				
Note: MICS #44 -#46 regarding customer deposits apply when a patron places funds on deposit for safekeeping and/or front money purposes. These MICS also apply when transfers are made from such deposit account to a wagering account resulting in the funds being transferred to a gaming area for wagering purposes. (Note before 44)				
Testing of customer deposits is required, as applicable. Select 2 documents evidencing the receipt or disbursement of customer deposits per day for 2 days. Test days must be in non-consecutive months. Indicate test dates selected and results of testing.				
45. Are receipts or withdrawals of customer deposits evidenced by at least a two-part document with one copy going to the customer and one copy remaining in the cage (or branch office)? (44)				
46. Does each part of the multi-part sequentially-numbered receipt mentioned in the previous question contain the following:				
a) The same receipt number on all copies? (45a)				
b) The customer's name and signature? (45b)				
c) The date of deposit/withdrawal? (45c)				
d) The dollar amount of deposit/withdrawal? (45d)				
e) For foreign currency transactions in a branch office, is the name of the foreign country, the amount of the foreign currency by denomination and its U.S. equivalent documented? (45d)				
f) The nature of the deposit/withdrawal (e.g., cash, check, chips)? (45e)				
g) For a branch office deposit/withdrawal, the branch office location where the deposit/withdrawal was transacted? (45f)				
h) The employee's name and signature who conducted the transaction? (45g)				
47. Are procedures established to:				
a) Maintain a detailed record by patron name and date of all funds on deposit? (46a)				
b) Maintain a current balance of all customer deposits which are in the cage/vault (or branch office) inventory or accountability? (46b)				

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c) Reconcile this current balance with the deposits and withdrawals at least daily? (46c)				
<u>Wagering Accounts</u>				
<p>Note 1: A wagering account is established when a patron places funds on deposit for the purpose of using the funds for wagering activity in a gaming area other than slots through electronic wagering account transfers initiated by a patron. Slot wagering accounts are addressed in the Slots MICS. (Note 1 before 34)</p> <p>Note 2: MICS #34 - #43 also apply when a wagering account functions as a subsidiary account (or sub-account) of a patron's master account with the transfers to/from other sub-accounts and the master account of the licensee considered in any reconciliations and summaries. (Note 2 before 34)</p>				
48. In order to facilitate a reconciliation, are wagering accounts established at one designated area of accountability (e.g., main casino cage) and are all subsequent deposits/withdrawals and account adjustments transacted through the same designated area of accountability? (34)				
<p>Note: MICS #34 does not require all patron transactions to be performed at the designated area of accountability (e.g., deposits may be accepted at auxiliary cage and accountability is at the main cage). (34, Note)</p>				
49. For each wagering account established, does an employee:				
a) Require the patron to personally appear at the licensee's premises prior to the patron completing wagering account transactions? (35a)				
b) Examine, in the patron's presence, the patron's valid identification credential? (35b)				
c) Record:				
i) The patron's name and signature? (35c1)				

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ii) The type of identification credential, credential number, expiration date of the credential, and the date the credential was examined? (35c2) Note: A patron's D.L. is the preferred method for verifying the patron's identity. A passport, non-resident alien I.D. card, other government issued I.D. credential or another I.D. credential normally acceptable as a means of identification when cashing checks, may also be used. (Note, 35c2)				
iii) The dollar amount of the patron's initial deposit? (35c3)				
iv) The patron's wagering account number? (35c4)				
v) The date the patron's account was opened? (35c5)				
50. Are procedures in place to provide a secure method for a patron to access funds in a wagering account? (36)				
51. Prior to a patron making a cash withdrawal from a wagering account, does the cashier verify the identity of the patron and availability of funds in the wagering account? (37)				
52. Are deposits and withdrawals evidenced by at least a two-part document, with one part remaining in the cashier's area and the other part given to the patron when a deposit or withdrawal is made? (38)				
53. Is an adjustment made to a patron's wagering documented and maintained? (38)				
54. Does the deposit/withdrawal/adjustment document contain the following information:				
a) For deposits and withdrawals, the same document number on all copies? (39a)				
b) The patron's name, account number, and signature (except adjustments to the wagering account do not require the patron's signature)? (39b)				
c) The date of the deposit/withdrawal or account adjustment? (39c)				
d) The dollar amount of deposit/withdrawal or account adjustment? (39d)				
e) Nature of deposit/withdrawal (e.g., cash, check, chips)? (39e)				

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f) Reason for adjustment to wagering account, if applicable? (39f)				
g) The signature of employee handling the transaction? (39g)				
55. Are adjustments to wagering accounts made by personnel authorized by management with such personnel's job titles delineated within the cage and credit section of the written system of internal control pursuant to Regulation 6.090? (40)				
56. Are procedures established to maintain a detailed record for each patron's wagering account that includes the dollar amount of all funds deposited and withdrawn specifically to or from the wagering account, account adjustments made, transfers to/from a master account or sub-account and the transfers to/from a gaming area, and is this record available to the patron upon request? (41)				
57. Are the total of all wagering accounts reconciled by employees of the designated area of accountability as follows: Verify by examination.				
a) For each shift, is a system report generated that details the beginning and ending balance of wagering accounts, adjustments to wagering accounts, and the wagering account transfers to and from a gaming area? (42a)				
b) Are the ending and beginning balances (per the computer system) reconciled to the hard copy deposit/withdrawal documentation, account adjustment documentation, and the wagering account transfers to gaming areas (per the computer system)? (42b)				
58. Are all wagering account deposits/withdrawals, account adjustments, and wagering account transfers to/from gaming areas summarized in total on an accountability form on at least a per shift basis? (43) Verify by examination.				

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<p><u>Safe Deposit Boxes</u></p> <p>Note: It is recommended, but not mandatory, that the following procedures for maintaining accurate records on the issuance and closure of safe deposit boxes also be adhered to in non-gaming areas of the licensee's establishment (e.g., hotel front desk). (Note before 47)</p>				
<p>Testing of safe deposit box documentation is required, as applicable. Select 2 documents evidencing the issuance and closure of safe deposit boxes per day for 2 days. Test days must be in non-consecutive months. Indicate test dates selected and results of testing.</p>				
<p>59. Is the issuance and closure of a patron's safe deposit box in the casino cage or in other gaming areas of the licensee's establishment evidenced by a document that includes the following information:</p>				
<p>a) The safe deposit box number? (47a)</p>				
<p>b) The date of issuance and closure? (47b)</p>				
<p>c) The patron's name and signature? (47c)</p>				
<p>d) The type of identification credential, the credential number, the expiration date of the credential, and the date the credential was examined? (47d)</p> <p>Note 1: A patron's driver's license is the preferred method for verifying the patron's identity. A passport, non-resident alien identification card, other government issued identification credential or other picture identification credential normally acceptable as a means of identification when cashing checks, may also be used. (47d, Note 1)</p> <p>Note 2: For patrons that have an active established credit limit pursuant to Cage and Credit MICS #1, examining the patron's identification credential is not required if another method is used to ensure the patron's identity. In such a case, "account on file" is recorded as the type of identification credential examined. (47d, Note 2)</p>				
<p>e) The employee's name and signature that issued or closed the safe deposit box? (47e)</p>				
<p>60. Are procedures established to maintain a detailed record of all casino safe deposit boxes and the current status of each box (e.g., issued, not issued)? (48)</p>				

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<p><u>Promotional Payouts, Drawings and Giveaway Programs</u></p> <p>Note: MICS #55 - #57 apply to any payout (including the disbursement of non-negotiable chips) resulting from a promotional payout, drawing, or giveaway program (e.g., paycheck wheels) disbursed by the cage department or any other department, inclusive of programs that involve more than one department but exclusive of programs that have been addressed in the MICS for other departments. The promotional payout, drawing or giveaway programs applicable to these MICS are associated with gaming activity or a promotional scheme to encourage the patron to participate in gaming activity. (Note before MICS 55)</p>				
61. Are the conditions for participating in promotional payouts, including drawings and giveaway programs, prominently displayed or available for patron review at the licensed location? (55) Verify by examination.				
<p>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.</p>				
62. For promotional payouts, including those as a result of drawings and giveaway programs, that are either deducted from gross gaming revenue, or are greater than or equal to \$500 and not deducted from gross gaming revenue, does the documentation maintained include the following:				
a) Date and time? (56a)				
b) Dollar amount of payout or description of personal property (e.g., car)? (56b)				
c) Reason for payout (e.g., promotion name)? (56c)				

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<p>d) Signature(s) of the following number of employees verifying, authorizing, and completing the transaction:</p> <p style="margin-left: 20px;">i) Two signatures for all payouts of \$100 or more that are deducted from gross gaming revenue;</p> <p style="margin-left: 20px;">ii) One signature for payouts of less than \$100 that are deducted from gross gaming revenue; or</p> <p style="margin-left: 20px;">iii) One signature for payouts of \$500 or more that are not deducted from gross gaming revenue? (56d)</p> <p>Note: For the forms requiring two signatures, only one signature is required on the payout form for an approved computerized system that validates and prints the dollar amount of the payout on a computer-generated form. (Note, 56d1)</p>				
<p>e) Patron's name (for drawings only)? (56e)</p> <p>Note: MICS #56 documentation may be prepared by an individual who is not a cage department employee as long as the required signatures are those of the employees completing the payout with the patron. (Note, 56e)</p>				
<p>63. If the promotional cash (or cash equivalent) payout, including those as a result of drawings and giveaway programs, is less than \$500 and is not deducted from gross gaming revenue, is documentation created to support the bank accountability? (57)</p> <p>Note: Required documentation may consist of a line item on a cage accountability document (e.g., "43 \$10 cash giveaway coupons = \$430"). (57, Note)</p>				
<p><u>Branch Offices and Independent Agents</u></p> <p>Note 1: For purposes of the Cage and Credit MICS, the term "branch office" includes physical offices that can take possession of currency and/or monetary equivalents from a patron for account deposits and/or payment on credit instruments. The branch office is responsible for the funds received and is required to record the transactions on a branch office accountability form. A branch office can be within another business, a residence, or any other physical space. A branch office can be operated by a licensee's employee, marketing representative or an independent agent. A single branch office may be used by multiple licensees. (Note 1 before 83)</p> <p>Note 2: For purposes of the Cage and Credit MICS, an "independent agent" means an individual meeting such definition at NRS 463.0164. (Note 2 before 83)</p>				

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64. At least monthly, does an employee independent of branch office operations and the cage department reconcile the listing prepared pursuant to MICS #20 to the credit issuances and payments recorded by the cage? (83) Verify by examination.				
Testing of branch office documentation is required, as applicable. Select the required document referred to in the question for 2 days. Test days must be in non-consecutive months. Indicate test dates selected and results of testing. Testing of customer deposits is required, as applicable. Select 2 documents evidencing the receipt or disbursement of customer deposits per day for 2 days. Test days must be in non-consecutive months. Indicate test dates selected and results of testing.				
65. Is a current branch office list ("Branch Office Report") maintained by the licensee and is it updated quarterly? (84)				
66. Does the list/report mentioned in the previous question contain the following for each branch office:				
a) Location of the branch office? (84a)				
b) The date the branch office was opened and closed, if applicable? (84b)				
c) The name of the branch office manager, branch office address, e-mail address, telephone number(s), and the normal hours of operation? (84c)				
d) If a branch office is operated within a person's residence, is this specified? (84c)				
e) If a branch office is operated by an independent agent, is this specified? (84c)				

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<p>f) Year-to-date and previous calendar year dollar amounts of the following transactions received/disbursed and controlled by the branch office? (84d)</p> <ul style="list-style-type: none"> • Cash deposits, noncash deposits and total deposits; • Cash withdrawals, noncash withdrawals and total withdrawals; • Cash payments on credit instruments, noncash payments on credit instruments and total payments on credit instruments. <p>Note: All forms of credit payments and deposits/withdrawals are to be reflected, including, but not limited to payments or deposits/withdrawals made with cash, chips, checks, wire transfers, deposits/withdrawals made by a patron directly to a branch office's bank account, and payments in kind (e.g., payments made with tangible assets such as land, real estate, accounts receivable, etc.) (Note, 84d)</p>				
<p>67. Is a current independent agent list ("Independent Agent Report") maintained and updated quarterly for each agent? (85)</p> <p>Note: This separate list of independent agents is a list of those agents who are not operating branch offices but are authorized by the licensee to receive deposits and/or payments on credit instruments from patrons at any location. (Note, 85)</p>				
<p>68. Does the list/report mentioned in the previous question contain the following for each agent:</p>				
<p>a) The name of the agent, business address, e-mail address and telephone number(s)? (85a)</p>				
<p>b) The date(s) the agent was under contract with the licensee? (85b)</p>				

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<p>c) Year-to-date and previous calendar year dollar amounts of the following transactions received/dispursed and controlled by the agent? (85c)</p> <ul style="list-style-type: none"> • Cash deposits, noncash deposits and total deposits; • Cash withdrawals, noncash withdrawals and total withdrawals; • Cash payments on credit instruments, noncash payments on credit instruments and total payments on credit instruments. <p>Note 1: Amounts are to include activity related to agents traveling for collection purposes. (Note 1, 85c)</p> <p>Note 2: All forms of credit payments and deposits/withdrawals are to be reflected, including, but not limited to payments or deposits/withdrawals made with cash, chips, checks, wire transfers, deposits/withdrawals made by a patron directly to an agent's bank account, and payments in kind (e.g., payments made with tangible assets such as land, real estate, accounts receivable, etc.) (Note 2, 85c)</p>				
<p>69. Annually, does the licensee submit the "Branch Office Report" and the "Independent Agent Report" to the Board's Audit Division no later than 30 days after the calendar year end using criteria established by the Board (see the Board's website "http://gaming.nv.gov" for filing instructions)? (86)</p> <p>Note: Licensees that do not have branch office/independent agents are not required to submit the list(s) described above; however, those licensees with annual gross gaming revenue of \$10 million or more must notify the Board's Audit Division in writing that the licensee does not have any branch office/independent agents. This notification is due 30 days after the calendar year end (see the Board's website "http://gaming.nv.gov" for filing instructions). (Note, 86)</p>				
<p>70. Does each branch office maintain the following documents:</p>				

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<p>a) A separate monthly log, by day, of payments received on credit instruments that includes:</p> <ul style="list-style-type: none"> • The patron's name on account to which the payment is being applied? • The name of the individual making the payment (if different than the patron)? • The date of payment, the dollar amount of payment, and the nature of payment (e.g., cash, check)? • The name of the licensee(s) for which the payment is accepted if the office is used by more than one licensee? • The monthly subtotals for each licensee utilizing the branch office and a monthly grand total (this information may be on a summary log)? (87a) 				
<p>b) A separate monthly log, by day, of all funds deposited and withdrawn that includes:</p> <ul style="list-style-type: none"> • The patron's name, the date of deposit/withdrawal, the dollar amount of deposit/withdrawal, the nature of deposit (e.g., cash, check), and the nature of withdrawal (e.g., cash, marker payment)? • The new ending account balance? • The name of the licensee(s) for which the payment is accepted if the office is utilized by more the one licensee? • The monthly subtotals for deposits and withdrawals for each licensee utilizing the branch office and monthly grand totals (this information may be on a summary log)? (87b) 				

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<p>c) A monthly record of currency exchange rate gains and losses and money changer fees in conjunction with a patron's payment on credit instruments that includes:</p> <ul style="list-style-type: none"> • The patron's name, date of receipt, dollar amount of payment? • The name of the licensee for which the payment is accepted if the office is utilized by more than one licensee? • The monthly subtotals for each licensee utilizing the branch office and a monthly grand total (this information may be on a summary log)? (87c) <p>Note 1: Alternatively, the accounting/finance department of the licensee rather than the branch office may maintain this information. (87c)</p> <p>Note 2: The money changer fees paid by the patron must be included in the dollar amount of collections reported on the NGC tax returns. Additionally, the dollar amount of collections reported on the NGC tax returns should not be adjusted for the currency exchange rate gain or loss in conjunction with a patron's payment. (Note, 87c)</p>				
<p>Accounting/Audit Standards</p> <p>Note 1: The term "casino accounts receivable," as used in these Cage and Credit MICS, includes any item (including returned checks) for which an adjustment to gross gaming revenue is made on the NGC tax returns. (Note under this Heading)</p>				
<p>Review of documentation evidencing the performance of cage and credit accounting standards and audit standards is required. Select the appropriate documentation to determine that all required procedures are being performed. (For both the Accounting Standards and Audit Standards)</p>				
<p>71. Is the cage accountability reconciled to the general ledger at least monthly? (58)</p>				
<p>72. Is a listing of all casino accounts receivables, including the name of the patron and current balance, prepared at least monthly for active, inactive, settled/discounted or written-off accounts? (59)</p> <p>Note: A listing of written-off items (i.e., worthless items at the time of write-off) and another listing of payments on items previously written-off, is acceptable. (59)</p>				

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73. Is the reclassification of an unpaid balance between the various casino accounts receivable listings (e.g., changing an account from active to write-off status) not reflected as a credit adjustment on the NGC tax returns? (60)				
74. Is the listing of all casino accounts receivables reconciled to the general ledger each month? (61)				
75. Are all casino accounts receivable listings (the listings prepared pursuant to MICS #59) reconciled to the NGC tax returns each month? (62) Note 1: Refer to the document entitled "Cage and Credit Accounts Receivable Listings Monthly Reconciliation" on the Board's website " http://gaming.nv.gov " for guidance and a reconciliation example. (Note 1, 62) Note 2: Any special procedures or documents (including document and report names) required to perform the reconciliation are delineated within the cage and credit section of the written system of internal control pursuant to Regulation 6.090. (Note 2, 62)				
76. Prior to the submission of the NGC tax returns for the month are the reconciliations required by MICS #61 and #62 completed, is any follow-up performed documented and maintained and are any variances resolved prior to the submission of the tax returns for the following month? (63) For one month review each reconciliation to verify that the reconciliation has been properly performed and that the amounts have been properly calculated. Indicate the month/year reviewed for each reconciliation and the results of each reconciliation.				
77. On a monthly basis, is the collection percentage calculated, looking for unusual trends, by taking the total of collections in areas other than the pit and dividing it by the sum of the pit marker credits and cage credit issues? (64 – 64b2) Note: The percentage for the month should be reviewed and compared to the previous monthly percentages. If available, year-to-date, life-to-date, and rolling 12 month-to-date percentages may be used for additional analysis. (Note, 64)				

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78. Upon receipt, do accounting/audit personnel review completed settlement/discount forms to ensure that all of the required information pursuant to Regulation 6.120 has been properly documented on the settlement/discount form? (65)				
79. Are the following procedures performed when a completed settlement/discount form is missing any of the required information:				
a) Do accounting/audit personnel attempt to obtain and document the missing information to ensure the form is complete? (66)				
b) When a patron's signature is not included on the form, do accounting/audit personnel forward a request to the appropriate department to attempt to obtain the patron's signature? (66)				
c) Is a record maintained with the settlement/discount form indicating the attempts to obtain the missing information? (66)				
80. Does an individual independent of the cage, credit, and collections functions perform the following review procedures at least three times per year:				
a) Select a sample of credit accounts and ascertain compliance with credit limits and other established credit issuance procedures pursuant to Cage and Credit MICS #1 and Regulation 6.120(2)? (67a)				
b) From the casino accounts receivable listings, randomly reconcile outstanding balances of a sample of active and inactive (including write-offs and settlement/discounts) accounts on the applicable listing to individual credit records and physical instruments? (67b) Note: This procedure need only be performed once per year for inactive accounts. (67b)				
c) Select a sample of credit accounts and examine the credit records to determine that appropriate collection efforts in accordance with Regulation 6.120(3) are being made and payments are being properly recorded or that patron payment agreements are documented and followed? (67c)				
d) For a minimum of five (5) days during each review, reconcile all partial payment receipts to the payments recorded by the cage for the day and verify that all receipts are numerically accounted for? (67d)				

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e) At least 3 days per month during each review, on a random basis, reconcile the total amount of the listing of credit payments received via mail (MICS #25), if required to be prepared, with the total mail receipts recorded on the appropriate accountability? (67e)				
Note: If the procedures detailed in MICS #67 are performed by the internal auditor, the individuals performing the above procedures must be different from the individuals performing similar procedures for internal audit purposes. (Note, 67e)				
81. For one day each month, do accounting/audit personnel trace the amount of cage deposits to the amounts indicated in the bank statements? (68)				
82. For two days per year, are the following procedures performed:				
a) A count of all funds in all gaming areas (i.e., cages, vaults, and booths, including reserve areas, kiosks, wagering instrument redemption machines and change machines)? (69) Note: The count does not include table inventories or slot hopper funds. (69)				
b) In conjunction with the above count, are all chips and tokens counted by denomination and type and are individual straps, bags, racks, and imprest banks counted on a sample basis? (69)				
c) Is the count completed within the same gaming day for all areas? (69)				
d) Are the above counts observed by an individual independent of the department being counted? (69, Note 1) Note: It is recommended, but not mandatory, that the individual responsible for the funds should perform the actual count while being observed. An independent accountant may be used to perform the counts. (69, Note 1)				
e) Are all amounts counted traced to the amount recorded on the appropriate accountability form to ensure the proper amount is recorded? (69)				
f) Is documentation maintained evidencing the count amounts for each area and the subsequent comparison to the appropriate accountability form? (69)				

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<p>g) Are the procedures in "a" through "f" above separate from the count completed for internal audit purposes? (69, Note 2)</p> <p>Note: The procedures may be performed by internal audit, they just have to be performed in addition to what is required of internal audit. (69, Note 2)</p>				
83. For each calendar quarter are the following procedures performed:				
a) Is a sample of invoices selected for chips and tokens purchased during the calendar quarter being reviewed? (70)				
b) Is the dollar amount of the chips or tokens indicated on the purchase invoice traced to the accountability document indicating the increase to the chip or token inventory to ensure that the proper dollar amount of chips or tokens has been recorded on an accountability form? (70)				
84. For each business year end, is documentation created and maintained evidencing the amount of the chip/token liability, the change in the liability from the previous year, and explanations for increases/decreases to the liability account including any adjustments for chip/token float? (71)				
<p>85. For one day each month, do accounting/audit personnel reconcile the dollar amount of active wagering instruments created and wagering account transactions (i.e., deposits, withdrawals and account adjustments) that are reflected in the cage accountability documents by using documents and cashless wagering system reports supporting all additions and reductions of active wagering instruments and of funds held for wagering accounts to the appropriate accountability area? (72)</p> <p>Note: Active wagering instruments are wagering instruments (paper or electronic) created through the cashless wagering system (not a gaming device) for purposes of wagering at a gaming device. Active wagering instruments are issued to an accountability area for the subsequent distribution to patrons. (72, Note)</p>				
86. For one day each year for each branch office, are the following procedures performed:				
a) Are the credit instrument collections as recorded by the branch office traced to the patrons' credit accounts? (73)				

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b) Are the branch office bank deposits, consisting of patron credit collections, traced to the appropriate bank statement and then to the patron's accounts looking for any unrecorded payments? (73)				
87. Do accounting/audit personnel perform the following procedures for cage marker issuances/payments:				
a) For manual cage marker issuances, at least one day each month, verify that all numerically numbered cage markers are properly accounted for with an investigation being performed and documented for all cage markers that are unaccounted for? (74a)				
b) For at least one day each month, foot the cage markers issued (via an issue report or issue slips) and payments (via a payment report or receipts and payment slips) and trace the total to the total cage marker issue and payment amounts indicated on the appropriate accountability document? (74b)				
c) For each day, examine a sample of cage markers issued (original or issue slips) and marker payments (receipts and payment slips) for proper completion? (74c)				
88. Do accounting/audit personnel perform the following procedures each day for voided cage markers:				
a) Examine all voided markers for proper authorization and a "void" designation? (75a)				
b) For computer marker systems, trace the voided cage markers to the computer system report(s) reflecting void activity? (75b)				
c) For computer marker systems, examine the computer system report(s) reflecting void activity for void transactions that are not supported by a voided marker? (75c)				
d) Determine that all parts of the voided marker have been received? (75d)				
e) Examine the voided marker for the proper number of signatures? (75e)				
f) For all voided markers, compare the time of marker issuance to the time of voiding to determine that transactions were voided within 30 minutes after the issuance of the marker? (75f)				

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g) With regard to the preceding question, if a marker was not voided within 30 minutes, determine whether the documented reason for exceeding this time period is adequate? (75f)				
89. For one day each month, do accounting/audit personnel review a sample of returned checks (exclusive of any markers that were deposited to and returned by a bank) to determine that the required information was recorded by cage personnel when the check was cashed? (76)				
90. Do accounting/audit employees review system exception reports for all computerized cage systems (e.g., fill/credit systems, marker systems) at least monthly for propriety of transactions and unusual occurrences, does the review include, but is not limited to, void authorizations and are all noted improper transactions or unusual occurrences investigated with the results documented? (77) Note: An exception report is defined as a report produced by the computerized cage system identifying unusual occurrences, changes to system configuration parameters, alteration to initially recorded data, voids, etc. (77, Note)				
91. Monthly, do accounting/audit personnel review all promotional payouts, drawings, and giveaway programs to determine proper accounting and proper win/loss computation? (78) Note: For purposes of this standard, licensees are required to review 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 review.				
92. For all promotional payouts, drawings, and giveaway programs, is the following documentation maintained:				
a) Copies of the information provided to the patrons describing the promotional payouts, drawings, and giveaway programs (e.g., brochures, fliers)? (79a)				
b) Effective dates? (79b)				
c) Accounting treatment, including general ledger accounts, if applicable? (79c)				
93. Monthly, do accounting/audit personnel perform procedures, which must include a review of documents along with employee interviews and/or observations, to ensure that promotional payouts, drawings, and giveaway programs are conducted in accordance with the conditions provided to the patrons? (80)				

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94. For each day, do accounting/audit personnel reconcile all parts of the form used to record increases/decreases to the total cage inventory, investigate any variances noted, and document the results of such investigations? (81)				
95. Is documentation (e.g., log, checklist, notation on reports, and tapes attached to original documents) maintained evidencing the performance of cage and credit audit procedures, the exceptions noted and follow-up of all cage and credit audit exceptions? (82) Verify by examination.				
96. Complete the CPA MICS Compliance Checklist for Information Technology – MICS #1 - #28.				
<u>Written System of Internal Control</u>				
97. Has the licensee's written system of internal control for cage and credit been re-read prior to responding to the following question?				
98. Does the written system of internal control for cage and credit 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 equipments approvals? [Regulation 6.090(13)]				

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