

Auditor's Name and Date

CPA MICS Compliance Checklist

TABLE GAMES
Marker Credit Play

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 that address marker credit play.

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 Table Games, Version 7.

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 interval of 8 hours, 24 hours or other division of a 24-hour day. For MICS requirements in which the date and shift is to be recorded, if a 24-hour shift is utilized, the indication of the date is sufficient. The length of shift used in the table games area is delineated within the table games section of the written system of internal control pursuant to Regulation 6.090. A multiple compartment table game drop box may be used when more than one shift is used in a day, which will result in multiple shifts with only one table games drop each day.
- Note 4: Procedures for pit customer deposit withdrawals (i.e., CDW's) must provide the same degree of control as is provided for markers.
- Note 5: Not included.
- Note 6: Not included.
- Note 7: A "signature" on a document provides evidence of the person's involvement and/or authorization of the intentions reflected in this document. It is typically in the form of a stylized script associated with a person. The stylized script "signature" may include the first letter of the person's first name along with the person's full last name. The "initials" of the person would not meet the requirement of a "signature".

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1. Has the licensee's written system of internal control for table games marker credit play been read prior to the completion of this checklist to obtain an understanding of the licensee's marker credit play procedures?				
<u>Marker Credit Play (Exclusive of rim credit and call bets)</u>				
2. 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 is properly established? (1a)				
b) Determine whether the available credit is sufficient to cover the issuance? (1b)				
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 scan of driver's license on file)? (1c) 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. (1c) Note 2: It is recommended, but not mandatory, that in order to mitigate identify theft, the identification credential presented when issuing credit and the patron's signature on the marker be compared to a copy (or computer scan) of the patron's picture identification (if a copy or a scan was retained) and signature that were obtained when the patron's credit account was established. (1c)				
3. Is proper authorization of credit issuances in excess of the previously established limit documented? (2) Verify by examination.				
4. Is the amount of credit issued communicated to the cage or another independent source and is the amount documented within a reasonable time subsequent to each issuance? (3) Note: This can be accomplished through the use of a computerized marker system that automatically updates a patron's account after each issuance/payment.				

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5. Is the marker form in at least triplicate form (as defined in MICS #5) with a preprinted or concurrently-printed marker number and utilized in numerical sequence? (4) Verify by examination. Note: This requirement does not preclude the distribution of batches of markers to various pits. (4)				
6. Are the three parts of each separately numbered marker form utilized in the pit as follows: Verify by examination.				
a) Is the original (i.e., the negotiable credit instrument) maintained in the pit until settled or transferred to the cage? (5a)				
b) Is the payment slip maintained in the pit until the marker is either paid, which results in the slip being deposited in the table game drop box, or transferred to the cage, which results in the slip being transferred to the cage with the original? (5b) Note: A payment slip is not required when a marker is immediately transferred to the cage upon issuance (e.g., name credits) resulting in marker payments being only accepted in the cage. (5b)				
c) Is the issue slip inserted into the appropriate table game drop box when the credit is issued? (5c)				
7. When marker documentation (e.g., issue slip and payment slip) is inserted in the table game drop box, is such action performed by the dealer at the table? (6)				
8. Is a record of credit activity (e.g., patron's credit account records) maintained that details the following: Verify by examination.				
a) The name or other identifier of the individual(s) issuing the credit? (7a)				
b) The legible name of the individual receiving the credit? (7b)				
c) The date and time the credit was issued? (7c)				
d) The table number where the credit was issued? (7d)				
e) The amount of credit issued? (7e)				
f) The marker number? (7f)				
g) The current amount of available credit? (7g)				

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h) The amount of payment received and nature of payment (e.g., cash, chips, etc.) or marker credit slip number or mass marker transfer form number if transferred to the cage? (7h)				
i) The name or other identifier of the individual receiving payment? (7i)				
9. Are the MICS #7 records safeguarded, and are adequate procedures employed to control the distribution, use and access to these records? (8) Note: If the records are manual, then consider if they are on a pre-numbered document with the unused forms being accessible only to authorized individuals and whose issuance and use are recorded in a log with unaccounted for forms being investigated. If the records are computerized in nature, consider the controls surrounding access to the computer.				
10. Are all portions of markers, both issued and unissued, safeguarded and are procedures employed to control the distribution, use and access to the forms? (8) Describe the controls.				
11. Are all credit issuances initially evidenced by lammer buttons that are displayed on the table in public view and placed there by supervisory personnel? (9) Note: If the layout of the midi-baccarat, mini-baccarat and baccarat tables physically makes it difficult for a supervisor to place the lammer buttons to the correct position on a table, then the supervisor may place a lammer (kept at the pit podium) in a neutral area of the table and authorize the dealer to move the lammer to the appropriate player position. (9, Note)				
12. Is the marker preparation initiated and are other records updated within approximately one hand of play following the initial issuance of credit to the patron? (10)				
13. Is the marker preparation completed (i.e., the dealer signs and drops the issued slip) no later than thirty minutes after the chips are given to the patron unless the reason for exceeding this time period is documented? (10)				

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14. When the marker issue slip is placed in the drop box, does only the dealer move the lammer buttons from the table into the table tray, or move the lammer buttons to a neutral area for subsequent removal by pit supervisor personnel? (11) State whether the dealer removes the lammer from play, or to a neutral area for a supervisor to remove from the neutral area.				
15. Does the original marker contain the marker number, patron's name and signature, and the amount of credit issued (both alpha and numeric)? (12) Verify by examination.				
16. Does the issue slip include the same marker number as the original, the table number, the date and time of issuance, the amount of credit issued, the signature of the individual issuing the credit and the signature of the dealer at the applicable table? (13) Verify by examination. Note: The signature of the issuer and the signature of the dealer may be included on a document other than the issue slip. (13)				
17. Does the payment slip include the same marker number as the original? (14) Verify by examination.				
18. When a marker is paid in full in the pit, does it include the table number where paid, the date and time of payment, the nature of the payment (cash, chips, etc.), the amount of payment, the signature of a pit supervisor acknowledging payment, and the signature of the dealer receiving payment? (14) Verify by examination. Note: The signature of the pit supervisor and the signature of the dealer may be included on a document other than the payment slip. (14)				
19. Do voided markers contain the following:				
a) "Void" written across the original marker, issue slip (if available at the time of the void) and payment slip? (15a)				
b) The reason a marker is voided on one part of the marker, or other document (e.g., a log) sufficiently identifying the marker? (15b)				
c) Date and time of the void on at least one part of the marker? (15c)				

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d) Signatures on at least one part of the marker (adjacent to the void indication) of two pit personnel performing the void, at least one of whom is a pit supervisor? (15d) Note: A pit clerk may be a nonsupervisory signer. (15d)				
e) In the event that a pit marker is later voided by accounting/auditing personnel, the signatures of two pit personnel authorizing the void? (Note after 15d)				
20. Is the 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? (16)				
21. Is the patron's credit account updated to reflect the voided marker transaction? (17)				
22. Are all parts of the voided marker transferred to the cage at the end of each shift for subsequent transfer to accounting? (18)				
23. Is a voided marker not to be placed in the table drop box unless the issue slip had been previously dropped? (18)				
24. When markers are voided after the issue slip has been placed in the table game drop box, does the dealer insert the voided original marker, or alternate documentation indicating the marker has been voided, into the same table game drop box as the issue slip? (18)				
25. If a marker payment is made by a patron at a table other than the table of marker issuance and the payment (i.e., chips, cash) is transferred to the table of issuance, does a transfer document accompany the payment (i.e., cash, chips) to the table of issuance? (19)				
26. In reference to the transfer document mentioned in the preceding question:				
a) Does it include the date and time, the dollar amount of the payment and the marker number? (19)				
b) Does it include the table number where the payment was accepted and the table number where the marker was originally issued? (19)				

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c) Does it include the signature of the dealer accepting the payment from the patron and the signature of the dealer at the table of original issuance? (19)				
d) Is it dropped in the drop box of the table where the payment was transferred? (19)				
Note 1: MICS #19 is only applicable when marker payments are transferred from one table to another open (and staffed) table. A marker payment cannot be made at (or transferred to) a closed table. (19, Note 1) Note 2: The transfer document referred to in MICS #19 can be the marker payment slip that provides the required information. (19, Note 2)				
27. If a marker payment is made by a patron at a table other than the table of marker issuance and the payment (i.e., chips, cash) is transferred to the cage, does a transfer document accompany the payment to the cage? (20)				
28. In reference to the transfer document mentioned in the preceding question:				
a) Does it include the date and time, the dollar amount of the payment and the marker number? (20)				
b) Does it include the table number where the payment was accepted and the cage window where the payment was transferred? (20)				
c) Does it include the signature of the dealer accepting the payment and the cage cashier receiving the marker payment? (20)				
d) Is it forwarded to the accounting department at the end of the day? (20)				
Note: MICS #20 is only applicable when the table of marker issuance is closed, in which case the marker will be transferred concurrently to the cage in accordance with the MICS, or the marker has previously been transferred to the cage. (Note after 20)				
29. Once a marker has been transferred from the pit to the cage, are any subsequent payments transacted and recorded at the cage? (21)				

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Questions	Yes	No	N/A	Comments, W/P Reference
30. When partial payments are made in the pit, is a new marker completed reflecting the remaining balance and the marker number of the marker originally issued? (22)				
31. When partial payments are made in the pit, does the payment slip of the marker that was originally issued indicate the new marker number and the information required by MICS #14 and is the payment slip inserted into the table game drop box ? (23)				
32. When payments (full or partial) are made in the pit, is the cashier's cage notified, with the notification being made no later than when the patron's play is completed or at shift end, whichever is earlier, so that cage records can be updated for such transactions? (24) Note: The notification referred to above may be in the form of the pit updating the patron's credit account in the computer system. (24)				
33. Are all outstanding markers transferred to the cage within 24 hours of issuance? (25) Indicate when markers are transferred to the cage.				
34. If applicable, do the procedures for pit customer deposit withdrawal (CDW) transactions provide the same degree of control as is provided for markers? (Table Games Note 4)				
<u>Mass Marker Transfers</u> Note: The standards within this heading apply to the transfer of all outstanding markers to the cage at the end of the day, or shift. MICS #'s 49 – 65 apply to any individual markers transferred to the cage during the day or shift, other than during the mass transfer. (Note before 66)				
35. When a mass marker transfer is completed at the end of the shift or day to transfer all outstanding markers to the cage, are marker transfer forms, marker credit slips or similar documentation utilized and do such documents include, at a minimum, the document number, the date, time, shift, marker number(s), table number(s), amount of each marker, the total amount transferred, the signature of the pit supervisor releasing the instruments from the pit, and the signature of the cashier verifying receipt of the instruments at the cage? (66)				

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36. Does the mass marker transfer form or marker credit slip accompany the markers that are transported to the cashier's cage and is it transported by an individual who is independent of the marker issuance and payment functions (pit clerks may perform this function)? (67) Note: If marker information is transferred via a computer system, and pit supervisors do not have the ability to access and change this information, a pit supervisor may transport the physical documents. (67)				
37. Are the markers received at the cage compared to the markers listed on the mass marker transfer form or marker credit slip to determine that all markers have been received? (68)				
38. Is the mass marker transfer form transferred to the accounting department on a daily basis? (69)				
39. If a marker is transferred to the cage at a time other than during the mass marker transfer are the applicable fill and credit MICS #49 - #65, which are addressed in the Table Games Walk-Through Checklist, complied with? (Note before 66)				
<u>Written System of Internal Control</u>				
40. Has the licensee's written system of internal control for table games marker credit play been re-read prior to responding to the following question?				
41. Does the written system of internal control for table games marker credit play 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)]				

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