

State of Nevada
Gaming Control Board

CPA MICS Compliance Checklist

Auditor's Name and Date

TABLE GAMES
General Walk-Through

Limited Procedures

Licensee _____ Review Period _____

Note: As addressed in the Internal Audit Guidelines, this checklist is only completed by an internal audit department when the CPA utilizes internal audit to substitute for CPA work and the internal auditor meets the specified criteria (as addressed in the CPA MICS Compliance Reporting Requirements). The CPA MICS Compliance Checklist – All Procedures is completed for the other six-month period of the licensee's business year.

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

Date of Inquiry	Person Interviewed	Position

Checklist Completion Notes:

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

Verified per representation.

Verified per observation/examination.

VERSION 7

EFFECTIVE: January 1, 2015

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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".

Questions	Yes	No	N/A	Comments, W/P Reference
1. Has the licensee's written system of internal control for table games been read prior to the completion of this checklist to obtain an understanding of the licensee's table games operation?				
2. Does the licensee issue markers in the pit?				
3. Does the licensee issue other instrumentalities (i.e., "Customer Deposit Withdrawal" forms, etc.) that evidence withdrawals of front money or safekeeping in the pit? Note: If the answer is "yes" to either questions 2 or 3, complete the Table Games Walk-Through Checklist for Marker Credit Play Procedures.				
<u>Fill and Credit Standards</u> Note: If a computerized system is used, the procedures to safeguard manual fill and credit slips must comply with the fill and credit MICS #49 - #65 in the event of system failure. (Note before 49)				
Testing of fills and credits is required for Questions 4 – 24, as applicable. Select all fill forms and all credit forms for one shift (with a maximum of 10 for each type of form) per day for 2 days. Test days should be in non-consecutive months. Indicate test dates selected and results of testing.				
4. Are fill/credit slips in at least triplicate form, used in a continuous numerical series, and prenumbered or concurrently numbered in a manner such that each slip has a unique identification number? (49)				
5. Are manual unissued and issued fill/credit slips safeguarded and are adequate procedures employed in the distribution, use and control of same? (50) Note: Consideration should be given to the following factors: are the unissued forms securely stored to prevent unauthorized access; is a log maintained to record the serial numbers of the forms issued to the cage department; and are the used forms subsequently reconciled to the issued slips with investigations being performed for any missing slips.				

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6. For manual fills/credits are personnel from the cashier or pit departments precluded from having access to the locked box copies of the fill/credit slips? (51) State the departments that: control the keys to the locked machines; that must be present when the machines are being repaired or refilled; that removes the used fill/credit slips.				
7. For a computerized fill/credit system, is one part stored in the computer system in such a manner that prevents pit, cage and other unauthorized personnel from accessing and making changes to the stored information? (51) State manner (e.g., password controlled)				
8. When a fill/credit slip is voided, are the following procedures performed: does the cashier clearly mark void across the face of the original and first copy; does the cashier and one other person sign both the original and first copy adjacent to the void indication; and are the forms submitted to the accounting department for retention and accountability? (52)				
9. For computer-generated fill/credit slips that are voided, is the computer system updated to reflect the voided fill/credit transaction? (52)				
10. Are fill transactions authorized by a pit supervisor prior to the issuance of the fill slips and the transfer of chips, tokens, and/or monetary equivalents? (53)				
11. When table credits are transacted, is an order for credit prepared to accompany the chips, tokens and/or monetary equivalents (e.g., credit instruments, coin) being transferred from the pit to the cashier area or other secure area of accountability? (54) Note: If chips, tokens, and/or monetary equivalents are transported accompanied by a credit slip, an order for credit is not required. (54)				
12. When an order for credit is prepared to accompany the chips, tokens and/or monetary equivalents transferred, is a duplicate copy of the order for credit retained in the pit to compare to the credit slip for proper entries and to document the total amount of chips, tokens, and/or monetary equivalents removed from the table? (55)				
13. Are at least three parts of each fill/credit slip utilized as follows:				

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a) For a fill is one part transported to the pit with the chips, tokens and/or monetary equivalents and, after the appropriate signatures are obtained, deposited in the table game drop box? (56a)				
b) For a credit, is one part transported to the pit by the runner who brought the chips, tokens, and/or monetary equivalents from the pit to the cage, and after the appropriate signatures are obtained, deposited in the table game drop box? (56a)				
c) For both fills and credits, is one part retained in the cage for reconciliation of the cashier bank? (56b)				
d) In a manual system, is one part of the fill/credit retained intact by the locked machine in a continuous unbroken form? (56c)				
e) In a computerized system, is one part stored in the computer system? (56c)				
14. Is the part of the fill/credit slip that is placed in the table game drop box a different color for fills than for credits, unless the type of transaction is clearly distinguishable in another manner? (57) Indicate the method used. Note: The checking of a box on the form is not considered a clearly distinguishable indicator. (57)				
15. For both manual and computerized fills/credits, is the table number, shift, and amount of fill/credit by denomination and in total noted on all copies of the fill/credit slip? (58)				
16. For manual fills/credits, is the correct date and time indicated on at least two copies? (58)				
17. For a computerized system, do all copies include the date and time? (58)				
18. If the credit slip (manual or computerized) is for the transfer of a marker to the cage at a time other than for a mass marker transfer (see MICS #66 - #69), does the credit slip and order (if used) also include the marker number(s), patron's name, amount of each marker(s), the total amount transferred, signature of the pit supervisor releasing the instrument from the pit, and the signature of the cashier verifying receipt of the instrument at the cage? (58)				

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Questions	Yes	No	N/A	Comments, W/P Reference
19. Are table credits/fills carried to/from the cashier's cage by an individual who is independent of the transaction? (59) State who can perform the runner function.				
20. Are the fill/credit slips signed by at least the following individuals to indicate that each has counted the amount of the fill/credit and the amount agrees with the fill/credit slip or, in the case of markers, reviewed the items being transferred:				
a) The cashier who prepared the fill slip and issued the chips, tokens, and/or monetary equivalents, or who prepared the credit slip and received the chips, tokens, and/or monetary equivalents transferred from the pit? (60a)				
b) The runner who carried the chips, tokens, and/or monetary equivalents from the cage to the pit, or who carried the chips, tokens, and/or monetary equivalents transferred from the pit to the cage and returned to the pit with the credit slip? (60b)				
c) The dealer who received the chips, tokens, and/or monetary equivalents at the gaming table, or who had custody of the chips, tokens, and/or monetary equivalents prior to transfer to the cage, or in the case of marker credits the dealer who inserted the credit slip into the table game drop box? (60c)				
d) The pit supervisor who supervised the fill/credit transaction? (60d)				
Note: A credit slip is not required when completing a mass marker transfer at the end of the day (refer to MICS #'s 66-69 for the documentation required for mass marker transfers), which are addressed in the Table Games Walk-Through Checklist for Marker Credit Play Procedures. A credit slip is only required for individual credit instruments transferred from the pit to the cage when a mass marker transfer form is not used. (60)				
21. Are chips, tokens, and/or monetary equivalents received in a fill transaction either broken down or verified by the dealer in public view before the dealer places the chips, tokens and/or monetary equivalents in the table tray? (61)				
22. Are chips, tokens and/or monetary equivalents removed from the table tray by the dealer during a table credit transaction and are they either broken down or verified by the dealer in public view prior to placing them in the racks for transfer to the cage? (62)				

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Questions	Yes	No	N/A	Comments, W/P Reference
23. Are fill/credit slips inserted in the table game drop box by the dealer? (63)				
24. Are chips, tokens and/or monetary equivalents deposited on or removed from gaming tables only when accompanied by the appropriate fill/credit slip or mass marker transfer documentation? (64)				
25. Are cross-fills in the pit prohibited unless fill and credit slip documentation is used and are even money exchanges in the pit prohibited unless a transfer document is used? (65)				
Check Cashing in Pit				
26. If traveler's checks/guaranteed drafts are allowed to be presented at a table game, are all required issuance and acceptance procedures adhered to by the drawee and pit personnel and are they inserted in the table game drop box by the dealer after the chips are issued to the patron? (26)				
27. Are personal checks, cashier's checks and payroll checks cashed in the pit? If the answer is yes, then answer the remaining questions within this heading. If the answer is no, then these questions should be marked as N/A. (Note after 26)				
28. Prior to cashing a check in the pit, does the employee issuing the credit perform the following procedures:				
a) Verify the patron's identity by examining the patron's identification credential (e.g., driver's license) or other method to ensure the patron's identity and document the information on the check, unless the information is maintained elsewhere (in such cases, "I.D. on file" or the patron's account number is recorded on the check as the verification source and results)? (27a)				
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? (27b) Note: For patrons that have an active established credit limit pursuant to Cage and Credit MICS #1, verification of the patron's credit worthiness is not required. "Account on file" is recorded as the verification source and results. (27b)				
c) For payroll checks, make a reasonable effort to verify business authenticity? (27c)				

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d) Make a reasonable effort to verify the authenticity of cashier's checks for amounts over \$1,000? (27d)				
Note: Standards 27(a)-27(d) do not apply if a check guarantee service is used to guarantee payment of an instrument and the procedures required by the check guarantee service are followed. (27)				
29. Are all checks cashed in the pit transferred to the cashier's cage (accompanied by a credit slip or a two-part order for credit) by an individual who is independent of the transaction immediately following the acceptance of the instrument and issuance of the chips? (28)				
30. Do the credit slip procedures used for transferring checks from the pit to the cage comply with MICS #'s 49-65? (28)				
31. Once a check has been transferred from the pit to the cage, are any subsequent payments transacted and recorded at the cage? (29)				
<u>Foreign Currency</u>				
32. Does the licensee accept foreign currency in the pit? If the answer is yes, then answer the questions within this heading. If the answer is no, then answer these questions as N/A.				
33. Are foreign currency transactions authorized by a pit supervisor who completes a foreign currency exchange form prior to the exchange for chips or tokens? (30)				
34. Do the foreign currency exchange forms mentioned in the preceding question include the country of origin, total face value, amount of chips/tokens extended (i.e., conversion amount), signature of the supervisor and the dealer completing the transaction? (31)				
35. Are the foreign currency exchange forms and the foreign currency inserted in the table game drop box by the dealer? (32)				
<u>Rim Credit</u>				
Note: Rim Credit is an issuance of credit in exchange for chips that is not evidenced by the immediate preparation of a marker but is recorded on a patron's rim card. (Note before 38)				

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Questions	Yes	No	N/A	Comments, W/P Reference
Inquiries for Questions 36 – 47 should be made in the craps, twenty-one and baccarat pits.				
Testing of rim credit is required for Questions 36 – 47, as applicable. Select all rim cards for one shift (with a maximum of 15) per day for 2 days. Test days must be in non-consecutive months. Indicate test dates selected and results of testing.				
36. Does the licensee allow the use of rim credit? If the answer is yes, then answer the questions within this heading. If the answer is no, then answer these questions as N/A.				
37. Is rim credit evidenced by the issuance of chips to be placed in a neutral zone on the table and then extended to the patron for the patron to wager, or to the dealer to wager for the patron, and by the immediate placement of a lammer button or other identifiable designation in an amount equal to that of the chips extended with the lammer buttons remaining on the table until the rim credit is paid or a marker is issued? (38)				
38. Is a separate rim card created for each patron's activity at each table and for each shift? (41)				
39. Is each rim credit balance increase/decrease recorded immediately on patron's rim card that contains:				
a) Prenumbering or concurrent numbering? (42a)				
b) The date and time of balance increase/decrease? (42b)				
c) The dollar amount of each balance increase/decrease? (42c)				
d) An indication of one or more of the following types of balance increases:				
i) Issuance of rim credit (e.g., chips given to the patron)? (42d1)				
ii) Transfer of rim credit balance from another table with the date, time and amount of the transfer being documented on the rim cards at both tables with appropriate cross-referencing of rim card numbers? (42d2)				
iii) Transfer of rim credit balance from the previous shift with the date, time and amount of the transfer being documented on the rim cards with appropriate cross-referencing of rim card numbers? (42d3)				

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e) An indication of one or more of the following types of balance decreases:				
i) Payment in cash? (42e1)				
ii) Payment in chips? (42e2)				
iii) Issuance of a marker with the marker serial number and amount of the marker being indicated? (42e3)				
iv) Transfer of the rim credit balance to another table with the date, time and amount of the transfer documented on the rim cards at both tables with appropriate cross-referencing of rim card numbers? (42e4)				
v) Transfer of the rim credit balance to the next shift with the date, time and amount of the transfer documented on the rim cards with appropriate cross-referencing of rim card numbers? (42e5)				
f) The signatures of a supervisor and the dealer attesting to the validity of each balance increase/decrease including the transfer of an outstanding rim credit balance from another table? (42f)				
g) The outstanding rim credit balance? (42g)				
40. Are the following procedures performed for each balance increase/decrease recorded on the patron's rim card:				
a) Do the supervisor and dealer compare the actual lammer buttons on the gaming table to the outstanding rim credit amount on the patron's rim card? (43)				
b) Are any discrepancies between the actual lammer buttons evidencing outstanding rim credit on the table and the rim credit recorded on the rim card investigated? (43)				
c) Are the results of such investigations documented and retained? (43)				
41. If a patron transfers his outstanding rim credit balance from one table to another table and the chips are transferred from one table inventory to another table inventory, are the following procedures performed (the chips are required to be transferred for transfers of \$10,000 or more):				

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Questions	Yes	No	N/A	Comments, W/P Reference
a) Are chips for the dollar amount equal to the outstanding rim credit balance removed from the new table inventory and transferred to the original table inventory (the table with the outstanding rim credit)? (39a)				
b) Are lammer buttons for the dollar amount of the chips removed from the inventory and transferred to the original table placed by the dealer at the new table to evidence the amount of outstanding rim credit? (39b)				
c) Do the lammer buttons remain on the original table with the outstanding rim credit until the chips have been received from the new table to replenish the original table's inventory? (39c)				
d) When the chips are received from the new table, do the dealer and a supervisor verify the dollar amount of the chips to the outstanding rim credit indicated on the rim card and does the dealer remove the lammer buttons after the chips have been verified and placed into the table inventory? (39c)				
e) Are the patron's rim cards updated immediately to indicate the transfer of outstanding rim credit from table to table? (39d)				
f) Does the rim card from the original table accompany the chips being transferred from the new table to the original table? (39d)				
g) Is a new rim card prepared at the new table indicating the transfer of rim credit from a prior table? (39d)				
42. If a patron transfers his outstanding rim credit balance of less than \$10,000 from one table to another table and chips are not transferred from one table inventory to another table inventory, are the following procedures performed:				
a) Is the patron's rim card updated immediately to indicate the transfer of outstanding rim credit from table to table? (40a)				
b) Are the lammer buttons on the original table with the outstanding rim credit removed by the dealer after the rim card has been updated to indicate the transfer of outstanding rim credit? (40b)				

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c) Are lammer buttons placed by supervisory personnel on the new table where the outstanding rim credit balance has been transferred after the rim card has been updated to indicate the transfer of outstanding rim credit from another table? (40c)				
43. Is an outstanding rim credit balance reduced to zero (i.e., payment collected or marker issued) no later than when the patron leaves the table at which the card is prepared unless the rim card balance is transferred to another table, the table remains open and fully staffed while the patron is away from the table, or the table closes and the procedures indicated in MICS #45 are performed? (44a-c)				
44. Does an individual independent of the table games department (e.g., security, pit clerk if not a pit department employee) perform the following procedures when a table closes with an outstanding rim credit balance:				
a) Is the rim card and lammer buttons secured at the table until the rim credit balance is reduced to zero (i.e., payment collected or marker issued) or the patron returns to the table? (45a)				
b) Is the rim card reconciled to the lammer buttons evidencing the outstanding credit issuances upon closing and again when the table reopens? (45b)				
c) Is the total balance of outstanding rim credit documented on the rim cards reconciled to the rim credit balance carried on the table inventory document at each shift end? (45c)				
d) Are surveillance cameras dedicated to the closed table with outstanding rim credit and do the recorded views include the table tray and the area where the lammer buttons representing rim credit are placed? (45d)				
e) Are the recorded videotapes mentioned in the preceding question maintained for a minimum of seven days? (45d)				
45. Is the outstanding rim credit reduced to zero through the issuance of a marker or payment in full by the patron within seven days from the last date of recorded patron rim credit activity? (46)				
46. Are rim cards with zero balances transferred to the accounting department on a daily basis by an individual independent of the rim credit transactions? (47) State who performs this function.				

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47. Is the total rim credit paid in the pit with chips by the patron summarized by table on a daily and monthly basis? (48)				
Miscellaneous				
48. Do pit supervisory personnel (with authority equal to or greater than those being supervised) provide supervision of all table games? (128) Note: Your response to this question should be based on your observations of the pit operations in general.				
49. Is a table inventory (i.e., table tray's inventory) used exclusively for the purposes of the issuance and receipt of chips, tokens, and/or monetary equivalents, and for the purposes of handling table game marker and rim credit issuances, wagering and associated payout transactions? (129)				
50. Is the table inventory not used to pay travel money to a patron, provide dealer or cocktail waitress tips on behalf of a patron, or for any other purpose unrelated to table game wagering and credit activity? (Note for 129)				
Gaming Salons				
51. Is a salon gaming report (independent from the report required by MICS #145) produced at least monthly showing statistical drop, statistical win, and statistical win to statistical drop hold percentage by table and type of game and is it maintained by shift, by day, cumulative month-to-date and cumulative year-to-date? (123) Verify by examination.				
52. Is the games performance data related to the gaming salon reflected in both the table games reports for the casino as a whole required by MICS #145 and in a separate salon gaming report as described in the preceding question? (123) Verify by examination.				
53. Is a monthly gaming salon report maintained showing life-to-date information on each primary and/or secondary patron wagering in the gaming salon during the month who had a credit limit of \$500,000 or more? (124) Verify by examination.				

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<p>54. Does the report mentioned in the preceding question include the following by type of game, by patron and in total for the patron's primary group:</p> <ul style="list-style-type: none"> • estimated statistical drop and statistical win; • statistical win to statistical drop percentage; • total credit issuances; • total pit credit redemptions; • and total number of trips to date? (124a-e) <p>Note: The data for MICS #124a-d applicable to other secondary patrons having no credit limit or a credit limit of less than \$500,000 may be identified as being attributable to the salon patron's group (group to be identified by the primary patron's name). (124)</p>				
<p>55. On a monthly basis, are investigations of statistical fluctuations in game results for the salon gaming area performed by management independent of the pit department? (125)</p>				
<p>56. Relating to the investigations mentioned in the preceding question:</p>				
<p>a) Do they include a subsequent examination of the surveillance recordings, which can be performed by surveillance department personnel, of the wagering activity of those patrons whose wagering activity had a material negative impact on the results of the salon gaming area for the month? (125)</p> <p>Note: Material negative impact is defined as an impact of 5 percentage points or 20% of all table games statistical win to statistical drop percentage, whichever is smaller, for a single patron. (125)</p>				
<p>b) Are they initiated and is the follow-up completed no later than 30 days after the generation of the monthly gaming salon report? (126)</p>				
<p>c) Is written documentation of the results of this review maintained and does it include the names of all employees interviewed, the dates of such interviews, the nature and extent of the surveillance recording reviews performed, and any recalculations performed in assessing the reasonableness of the win percentage in light of the information obtained? (126) Verify by examination.</p>				

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Statistics				
<p>57. Is a table games statistical analysis report maintained that reflects statistical drop, statistical win and statistical win to statistical drop hold percentage by table and type of game for each shift, by day, cumulative month-to date and cumulative year-to-date? (145)</p> <p>Note 1: Statistical drop equals drop per Regulation 1.095 plus pit credit issues minus pit credit payments in cash in the pit. Statistical win equals table games gross revenue per Regulation 6.110(1) plus marker credit slips. See MICS #160 for the definition of the terms used in this standard. (145, Note 1)</p> <p>Note 2: Promotional activity is not required to be tracked and included in the report. Any promotional activity related to table games wagering activity and game play procedures, if included in the reports, must be disclosed separately on the reports. (145, Note 2)</p>				
58. Is the table games statistical analysis report mentioned in the preceding question presented to and reviewed by management independent of the pit department prior to the submission of the NGC-1 and NGC-31 for the month in which the activity occurred? (146) Indicate management personnel independent of the pit department performing the review.				
59. At a minimum, does the review mentioned in the previous question consist of the following:				
a) An examination of the information for clerical errors? (146a)				
<p>b) A comparison of the statistical results with the base level statistical performance? (146b)</p> <p>Note: The base level is defined as either the statistical win to statistical drop percentage for the most recent calendar or fiscal year, or a rolling average statistical win to statistical drop percentage for the immediately preceding 12 months. If the gaming operation has been opened for less than 12 full months, base levels for partial years should be used. (146b)</p>				
60. On a monthly basis, does the above referenced management investigate all statistical fluctuations by game type from the base level in excess of plus or minus 5%? (147)				

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61. Are the investigations mentioned above completed no later than 30 days after the generation of the month-end table games statistical analysis report? (147)				
62. Do the investigations include information from the pit department, accounting department, surveillance department, cage and credit department, and any other relevant department? (147) And do they include an analysis of the following, as applicable:				
a) The drop, win and credit activity of patrons whose play materially affected the results for the month, including the amount of pit credit issued, amount of pit credit paid in cash at the table, the amount of drop from the patron and the resulting win/loss for the patron? (147a)				
b) The effect of any changes to the rules, types of wagers or game play procedures made to accommodate the wagering activity of any patron? (147b)				
c) The effect of any free play or promotional activity utilized during the month? (147c)				
d) The effect of any errors or mistakes made during the operation of the game during the month? (147d)				
e) The effect of any thefts or other improper acts by employees or patrons of which pit supervisory personnel are aware? (147e)				
f) Any other unusual occurrences during the month being reviewed? (147f)				
63. Are the results of the investigations required by MICS #146 - #147 documented in writing and maintained? (149) Verify by examination.				

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Questions	Yes	No	N/A	Comments, W/P Reference
<u>Accounting/Auditing Procedures</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 table games accounting/audit procedures is required. Select the appropriate documentation to determine that all required procedures are being performed.				
64. Is the table games audit conducted by someone independent of the table games operation? (150)				
65. For computerized player tracking systems, does an accounting/audit employee perform the following procedures at least one day per quarter:				
a) Review all point addition/deletion authorization documentation, other than for point additions/deletions through an automated process, for propriety? (151a)				
b) Review exception reports including transfers between accounts? (151b)				
c) Review documentation related to access to inactive and closed accounts? (151c)				
Note: Compliance with "a" through "c" above is only required for computerized player tracking systems that accumulate points that are subsequently redeemed by the patron for cash, merchandise, etc. They do not apply to player rating only systems.				
66. For currency counter interface systems, for each drop do accounting/audit employees compare the totals on the currency counter report to the system-generated currency count, as recorded in the master game summary with discrepancies being resolved prior to the generation/distribution of the master games summary and the table games statistical analysis reports? (153)				

Verified per representation.

Verified per observation/examination.

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Questions	Yes	No	N/A	Comments, W/P Reference
67. Do accounting/audit personnel perform the following procedures for fill/credit slips and marker credit slips:				
a) For manual fill/credit slips and manual marker credit slips, for at least one day each month are the original slips (those placed in the table game drop box) reconciled to the restricted copy to verify that the dollar amount of the transaction is the same on both parts of the slip? (154a)				
b) For manual fill/credit slips and manual marker credit slips, for at least one day each month, are the numbered slips numerically accounted for with an investigation being performed and documented for all slips that are missing? (154b)				
c) At least one day each month, are the original slips (those placed in the table game drop box) footed and traced to the total fill/credit and marker credit amounts indicated on the master games summary prepared by the count team and is an investigation performed and documented to determine whether all forms are accounted for if any variances are noted? (154c)				
d) For each day, is a sample of slips examined for propriety of signatures and proper completion? (154d)				
68. Do accounting/audit personnel perform the following procedures for marker issue/payment slips:				
a) For manual marker issue slips, at least one day each month, are all numbered slips numerically accounted for with an investigation being performed and documented for all slips that are missing? (155a)				
b) At least one day each month, are the marker issue and payment slips (those placed in the table game drop box) footed and traced to the total marker issue and payment amounts indicated on the master games summary prepared by the count team and is an investigation performed and documented to determine whether all forms are accounted for if any variances are noted? (155b)				
c) For each day, is a sample of marker issue and payment slips examined for propriety of signatures and proper completion? (155c)				

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d) If the count team members only totaled the marker issue and payment slips and traced to the totals documented by the computer system (see MICS #100b), for each day, verify that the issue and payment slips for each table are accurate? (155d)				
69. For each day, do accounting/audit personnel reconcile the total dollar amount of markers transferred indicated on the mass marker transfer form(s) and marker credit slips to the dollar amount recorded on the cage accountability documentation and is the mass marker transfer form reviewed for propriety of signatures and proper completion? (156)				
70. Do accounting/audit personnel perform the following procedures for voided markers and voided fill/credit slips for each day after the soft count process:				
a) Are all voided forms examined for proper authorization and a "void" designation? (157a)				
b) For computer fill/credit and marker systems, are all voided forms traced to the computer system report(s) reflecting void activity? (157b)				
c) For computer fill/credit and marker systems, is the computer system report(s) reflecting void activity examined for void transactions that are not supported by a voided form? (157c)				
d) Determine that all parts of the voided form have been received? (157d)				
e) Are the forms examined for the proper number of signatures? (157e)				
f) For all voided markers, determine that the void of the pit marker was not performed by cage personnel and is the time of marker issuance compared to the time of voiding to determine that transactions were voided within 30 minutes after the issuance of the marker and, if not, determine whether the documented reason for exceeding this time period is adequate? (157f)				
Note: Employees of the accounting/audit department who are soft count team members may perform the procedures required by MICS #157. (157)				
71. Do accounting personnel perform the following procedures for rim cards each day:				

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Questions	Yes	No	N/A	Comments, W/P Reference
a) Verify that numerically numbered rim cards are accounted for with investigations being performed and documented for all forms that are missing? (158a)				
b) Is a sample of rim cards examined for propriety of signatures and proper completion? (158b)				
c) Are balance increases/decreases of rim credit footed to ensure the clerical accuracy of the outstanding rim credit balance? (158c)				
d) For rim cards in which the outstanding rim credit balance has been reduced to zero by a transaction other than a transfer to another table or shift, is the fact that the rim credit was reduced by the issuance of a marker or paid in full by the patron within seven days from the last date of recorded patron rim credit activity verified by reviewing the patron's rim card(s) for the last date of the prior increase/decrease to the rim credit balance and comparing it to the final date the rim credit balance was reduced to zero? (158d)				
e) Determine if any issued markers used to settle the rim credit were subsequently voided and rim credit was improperly reopened? (158e)				
f) Is the rim credit repaid with chips indicated on the patron's rim card footed and traced to the total daily amount indicated on the pit daily report (prepared pursuant to MICS #48) for rim credit repaid with chips? (158f)				
g) For transfers of rim credit balances to another table or shift, verify that the amount transferred traces from one table's/shift's rim card to the other table's/shift's rim card? (158g)				
72. Are the following procedures performed by accounting/audit personnel each day using the master games summary prepared by the count team members:				
a) Is the dollar amount of currency drop proceeds on the master games summary reconciled to the dollar amount recorded in the applicable accountability document using, if applicable, the transfer forms indicating all transfers in/out of the currency count room, both during and at the end of the count and are any variances investigated and documented? (159a)				

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Questions	Yes	No	N/A	Comments, W/P Reference
b) Is win/loss in total and by shift recalculated? (159b) Note: For those systems which electronically perform this function, accounting personnel will recalculate win/loss in total and by shift for one day each month, rather than daily. (159b)				
c) Verify that the correct total win/loss on the master games summary is recorded in the accounting records used to prepare the NGC tax returns? (159c)				
d) Is the summary examined for propriety of signatures? (159d)				
Testing is required for Question 73, as applicable. Select the most recent month-to-date table games recap report. Indicate the month-to-date table games recap report selected.				
73. Is a daily table games recap report prepared for the day and month-to-date, by game, which includes the following information used to prepare the NGC tax returns:				
a) Pit credit issues, which for NGC-31 reporting purposes includes markers issued in exchange for chips, markers issued to decrease the rim credit balance or as a result of call bets, rim credit repaid by a patron in the pit with chips, credit slips for personal and payroll checks, and customer deposit withdrawals against front money (CDW's)? (160a1-5) Note: Pit credit issues do not include replacement markers issued as a result of a partial payment of a marker or a consolidation of markers into one new marker. (160a)				
b) Pit credit payments by a patron in chips in the pit, which also includes rim credit repaid in the pit by a patron with chips and chip payments made to re-establish front money (CDW redemptions) in the pit by a patron? (160b)				
c) Pit credit payments in cash in the pit, which does not include rim credit repaid in the pit with cash? (160c)				
d) Drop per Regulation 1.095? (160d)				

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Questions	Yes	No	N/A	Comments, W/P Reference
e) Statistical win, which is equal to table games gross revenue per Regulation 6.110(1) plus marker credits? (160e) Note: "Marker credits" is the amount of outstanding markers and CDW's transferred from the pit to the cage. (160e)				
f) Gross revenue per Regulation 6.110(1)? (160f)				
74. For tables with table game drop boxes that allow for the automated recording of cash inserted into the drop box (e.g., contains a drop meter), are the following procedures performed:				
a) For each day, do accounting/audit personnel compare, by shift, the total computed per the automated recordings to the total amount of cash counted by the soft count team? (161)				
b) Is follow-up performed for each table having an unresolved variance in excess of \$200 between actual cash and the automated readings? (161)				
c) Are the follow-up and results of any investigations documented and maintained? (161)				
d) Are discrepancies resolved prior to the generation/distribution of the month-end daily table games recap report? (161)				
75. Do accounting/audit employees review exception reports for all computerized table games systems (e.g., fill/credit and marker systems) at least monthly for propriety of transactions and unusual occurrences including, but not limited to, void authorizations, with all such improper transactions or unusual occurrences being investigated with the investigation results being documented? (162) 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. (162)				
76. For all contests, tournaments, promotional payouts, drawings, and giveaway programs, including promotional payouts resulting from player tracking activity, is the following documentation maintained:				

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Questions	Yes	No	N/A	Comments, W/P Reference
a) Copies of the information provided to the patrons describing the contests, tournaments, promotional payouts, drawings, and giveaway programs (e.g., brochures, fliers)? (163a)				
b) Effective dates? (163b)				
c) Accounting treatment, including general ledger accounts, if applicable? (163c)				
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? (163d)				
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 entry fees and provide noncash prizes for the winners with the licensee collecting entry fees, dealing the tournament and distributing the prizes to winners)? (163d)				
77. Monthly, do accounting/audit personnel review all contests, tournaments, promotional payouts, drawings, and giveaway programs to determine proper accounting treatment and proper table games gross revenue win/loss computation? (164) 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.				
78. Do accounting/audit personnel perform procedures (must include a review of documents 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. (165) 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.				
79. Do accounting/audit personnel reconcile all contest/tournament entry and payout forms to the dollar amounts recorded in the appropriate accountability document daily? (166)				

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Questions	Yes	No	N/A	Comments, W/P Reference
<p>80. 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? (167)</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. (167)</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>				
<p>81. Monthly, do accounting/audit personnel reconcile gross revenue from the general ledger and the month-end daily table games recap to the monthly NGC tax returns by game? (168)</p>				
<p>82. Is the reconciliation mentioned in the preceding question documented and maintained with all variances, including the variance caused by the reduction of table games revenue on the NGC tax return due to an allowable tax deduction supported by inter-casino linked system reports, being reviewed, documented and maintained? (168) 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.</p>				
<p>83. For computerized key security systems controlling access to table games drop and count keys, do accounting/audit personnel, independent of the system administrator, perform the following procedures:</p>				
<p>a) Daily, is the report generated by the computerized key security system indicating the transactions performed by the individual(s) that adds, deletes, and changes user's access within the system (i.e., the system administrator) reviewed to determine whether the transactions completed by the system administrator provide an adequate control over the access to the table games drop and count keys and whether any drop and count key(s) removed or returned to the key cabinet by the system administrator were properly authorized? (169a)</p>				

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Questions	Yes	No	N/A	Comments, W/P Reference
b) For at least one day each month, is the report generated by the computerized key security system indicating all transactions performed reviewed to determine whether any unusual table games drop and count key removals or key returns occurred? (169b)				
c) At least quarterly, is a sample of users that are assigned access to the table games drop and count keys reviewed to determine that their access to the assigned keys is adequate relative to their job position? (169c)				
d) Are all improper transactions or unusual occurrences noted through the performance of the standards in (a) through (c) above investigated with the results documented? (169d)				
84. Quarterly, is an inventory of all count room, table game drop box release, storage rack and contents keys performed and reconciled to records of keys made, issued, and destroyed and are investigations performed for all keys unaccounted for with the investigations being documented? (170)				
85. Is documentation (e.g., log, checklist, notation on reports, and tapes attached to original documents) maintained evidencing the performance of table games audit procedures, the exceptions noted and follow-up of all table games audit exceptions? (171) Verify by examination.				
<u>Written System of Internal Control</u>				
86. Has the licensee's written system of internal control for table games been re-read prior to responding to the following question?				
87. Does the written system of internal control for table games reflect the actual control procedures in effect for compliance with the MICS, variations from the minimum internal control standards approved pursuant to Regulation 6.090(8), and Regulation 14 associated equipment approvals? [Regulation 6.090(13)]				
88. Complete the CPA MICS Compliance Checklist for Table Games Marker Credit Play, if applicable.				

Verified per representation.

Verified per observation/examination.