

NEVADA GAMING CONTROL BOARD
MINIMUM INTERNAL CONTROL STANDARDS

TABLE GAMES

- Note 1: Throughout the Table Games MICS all references to dealers include craps boxmen.
- Note 2: 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 pursuant to Regulation 6.090 will be unnecessary.
- 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 withdrawal (CDW) transactions must provide the same degree of control as is provided for markers.
- Note 5: These MICS apply to any Board-authorized inter-casino linked system. However, the operator of the inter-casino linked system and the licensee may share the responsibility for compliance, with some procedures performed by the licensee and other procedures performed by the operator of the inter-casino linked system. The procedures which the operator of the inter-casino linked system will perform are to be delineated as such within the table games section of the written system of internal control pursuant to Regulation 6.090.
- Note 6: For all licensees, employees participating in the drop and/or count at the licensed location must have registered pursuant to Regulation 5.105. Also, drop and/or count team members may be employees of an affiliate gaming operation or corporate employees as long as the drop/count members have registered as gaming employees for the licensed location where the drop/count is being performed.
- 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”.
- Note 8: As used in these MICS, the term “WAT” means wagering account transfers. “WAT in” means amounts wagered by the patron and/or transfers to a game/gaming device pursuant to Regulation 5.225(12) and “WAT out” means amounts won by the patron and/or transfers from a game/gaming device pursuant to Regulation 5.225(11).
- Note 9: If the table games department utilizes wagering accounts and is the designated area of accountability, compliance with cage and credit MICS for wagering accounts is required. Such procedures are delineated within the written system of internal control pursuant to Regulation 6.090.
- Note 10: If the table games department utilizes wagering accounts, the written system of internal control pursuant to Regulation 6.090 must delineate procedures describing how WAT in and WAT out transactions in the wagering account system are integrated and recorded by the table games system.

Marker Credit Play (Exclusive of rim credit and call bets)

1. Prior to the issuance of gaming credit in the pit to a patron, the employee issuing the credit:
 - a. Determines whether the credit limit has been established.
 - b. Determines the amount of available credit and whether the available credit is sufficient to cover the issuance.

NEVADA GAMING CONTROL BOARD
MINIMUM INTERNAL CONTROL STANDARDS

TABLE GAMES

- c. Verifies 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).

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.

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 a 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.

- 2. Proper authorization of credit issuances in excess of the previously established limit is documented.
- 3. The amount of credit issued is communicated to the cage or another independent source and the amount documented within a reasonable time subsequent to each issuance.
- 4. The marker form is in at least triplicate form (triplicate form being defined as three parts performing the functions delineated in MICS #5), with a preprinted or concurrently-printed marker number, and utilized in numerical sequence.

Note: This requirement does not preclude the distribution of batches of markers to various pits.

- 5. At least three parts of each separately numbered marker form are utilized in the pit as follows:
 - a. Original (i.e., negotiable credit instrument) - Maintained in the pit until paid or transferred to the cage.
 - b. Payment Slip - Maintained in the pit until the marker is paid or transferred to the cage. If paid in the pit, the slip is inserted in the table game drop box. If not paid, the slip is transferred to the cage with the original.

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.

- c. Issue Slip - Inserted into the appropriate table game drop box when credit is issued.
- 6. When marker documentation (e.g., issue slip and payment slip) is inserted in the table game drop box, such action is performed by the dealer at the table.
- 7. A record of credit activity (i.e., patron's credit account records) is maintained that details the following:
 - a. The name or other identifier of the individual(s) issuing the credit.
 - b. The legible name of the individual receiving the credit.
 - c. The date and time the credit was issued.
 - d. The table number where the credit was issued.
 - e. The amount of credit issued.
 - f. The marker number.
 - g. The current amount of available credit.

NEVADA GAMING CONTROL BOARD
MINIMUM INTERNAL CONTROL STANDARDS

TABLE GAMES

- h. The amount of payment received and nature of payment (e.g., cash, chips, etc.) or if transferred to the cage, the marker credit slip or mass marker transfer form number.
 - i. The name or other identifier of the individual receiving payment.
8. The above credit activity records (MICS #7) are safeguarded, and adequate procedures are employed to control the distribution, use, and access to these records. All portions of markers, both issued and unissued, are safeguarded and procedures are employed to control the distribution, use and access to the forms.
9. All credit issuances are initially evidenced by lammer buttons that are displayed on the table in public view and placed there by supervisory personnel.
- 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.
10. Marker preparation is initiated and other records updated within approximately one hand of play following the initial issuance of credit to the patron. Marker preparation is completed (i.e., the dealer signs and drops the issue slip) no later than thirty minutes after the chips are given to the patron unless the reason for exceeding this time period is documented.
11. Only the dealer moves lammer buttons from the table into the table tray, or moves lammer buttons to a neutral area for subsequent removal by pit supervisory personnel. This procedure is performed when the marker issue slip is placed in the table game drop box.
12. The original marker contains at least the following information: marker number, patron's name and signature, and amount of credit issued (both alpha and numeric).
13. The issue slip includes the same marker number as the original, the table number, date and time of issuance, and amount of credit issued. The issue slip also includes the signature of the individual issuing the credit, and the signature of the dealer at the applicable table, unless this information is included on another document.
14. The payment slip includes the same marker number as the original. When the marker is paid in full in the pit, it will also include the table number where paid, date and time of payment, nature of payment (cash, chips, etc.) and amount of payment. The payment slip also includes the signature of a pit supervisor acknowledging payment, and the signature of the dealer receiving payment, unless this information is included on another document.
15. 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.
 - b. The reason a marker is voided is documented on one part of the marker, or other document (e.g., a log) sufficiently identifying the marker.
 - c. Date and time of void on at least one part of the marker.
 - 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. A pit clerk may be a nonsupervisory signer.

Note: In the event a pit marker is voided later by accounting/audit personnel, the signature of two pit personnel authorizing the void is required.

NEVADA GAMING CONTROL BOARD
MINIMUM INTERNAL CONTROL STANDARDS

TABLE GAMES

16. The voiding process is 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.
17. The patron's credit account is updated to reflect the voided marker transaction.
18. All parts of voided markers are transferred to the cage at the end of each shift for subsequent transfer to accounting. A voided marker is not to be placed in the table game drop box unless the issue slip had been previously dropped. Only 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.
19. 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, then a transfer document must accompany the payment (i.e., chips, cash) to the table of issuance. The transfer document indicates the date and time, dollar amount of payment, marker number, table number where payment was accepted, and table number where marker was originally issued. The transfer document is signed by the dealer accepting the payment from the patron, and by the dealer at the table of original issuance. The transfer document is dropped in the drop box of the table where the payment was transferred.

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.

Note 2: The transfer document referred to in MICS #19 can be the marker payment slip that provides the required information.
20. 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, then a transfer document must accompany the payment to the cage. The transfer document indicates the date and time, dollar amount of payment, marker number, table number where payment was accepted, and cage window where payment was transferred. The transfer document is signed by the dealer accepting the payment, and by the cage cashier receiving the marker payment. The transfer document is forwarded to the accounting department at the end of the day.

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.
21. Once a marker has been transferred from the pit to the cage, any subsequent payments are transacted and recorded at the cage.
22. When partial payments are made in the pit, a new marker is completed reflecting the remaining balance and the marker number of the marker originally issued.
23. When partial payments are made in the pit, the payment slip of the marker that was originally issued indicates the new marker number in addition to all other information required by MICS #14, and is inserted into the table game drop box.
24. The cashier's cage is notified when payments (full or partial) are made in the pit so that cage records can be updated for such transactions. Notification is made no later than when the patron's play is completed or at shift end, whichever is earlier. This notification may be in the form of the pit updating in the computer system the patron's credit account for the payment.
25. All outstanding pit markers must be transferred to the cage within 24 hours of issuance.

NEVADA GAMING CONTROL BOARD
MINIMUM INTERNAL CONTROL STANDARDS

TABLE GAMES

Wagering Account Transfers

Note: All wagering account activity in table games must be transacted through the wagering account system.

26. Prior to the issuance of chips for a WAT in, the dealer issuing the chips shall:
- a. Verify the patron's identity via a secured personal identification;
 - b. Verify the availability of funds;
 - c. Confirm receipt of WAT in to the table of play; and
 - d. Obtain supervisory approval for transactions in excess of an amount determined by management (not to exceed \$500). The dollar amount threshold and the method of approval is delineated in the written system of internal control pursuant to Regulation 6.090.
27. Prior to completing a WAT out, the dealer receiving the chips shall:
- a. Verify the patron's identity via a secured personal identification;
 - b. Verify the breakdown of the chips, in a neutral area, and in public view;
 - c. Verify completion of the WAT out per the wagering account system; and
 - d. Only after verifying completion of the WAT out, the dealer moves the chips from the neutral area of the table into the table tray.

Check Cashing in Pit

28. When traveler's checks/guaranteed drafts are presented at a table game, all required issuance and acceptance procedures are adhered to by the drawee and pit personnel. The traveler's checks/guaranteed drafts are inserted in the table game drop box by the dealer after chips are issued to the patron.

Note: MICS #29 through #31 are only applicable to personal checks, cashier's checks and payroll checks.

29. Prior to cashing a check in the pit, the employee issuing the credit will perform the following procedures:
- a. Verifies 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. The identification credential information is 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.
 - b. Verifies the patron's credit worthiness pursuant to Regulation 6.120(2)(a) and records the verification source and results on the check (for personal checks).

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" or the patron's account number is recorded as the verification source and results.

- c. Makes a reasonable effort to verify business authenticity (for payroll checks).

NEVADA GAMING CONTROL BOARD
MINIMUM INTERNAL CONTROL STANDARDS

TABLE GAMES

d. Makes a reasonable effort to verify the authenticity of cashier's checks for amounts over \$1,000.

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 #29 does not apply.

30. All checks cashed in the pit are 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 chips.

Note: MICS #51 - #67 address the order for credit and credit slip standards.

31. Once a check has been transferred from the pit to the cage, any subsequent payments are transacted and recorded at the cage.

Foreign Currency

Note: If foreign currency is accepted in the pit, then compliance with the MICS #32 - #34 is required.

32. Foreign currency transactions are authorized by a pit supervisor who completes a foreign currency exchange form prior to the exchange for chips or tokens.

33. Foreign currency exchange forms include the country of origin, total face value, amount of chips/tokens extended (i.e., conversion amount), signature of supervisor, and the dealer completing the transaction.

34. Foreign currency exchange forms and the foreign currency are inserted in the table game drop box by the dealer.

Call Bets

Note: A call bet is a vocal wager made without a patron wagering chips or cash, and includes marked bets (which are supplemental bets made during a hand of play). For the purpose of settling a call bet, a hand of play in craps is defined as a natural winner (e.g., a seven or eleven on the come-out roll), a natural loser (e.g., a two, three or twelve on the come-out roll), a seven-out, or the patron making his point, whichever comes first.

35. A call bet is evidenced by the immediate placement of a lammer button, chips, or other identifiable designation in an amount equal to that of the wager in a specific location on the table.

36. The placement of the lammer button, chips, or other identifiable designation is performed by supervisory personnel. The placement may be performed by a dealer only if the supervisor physically observes and gives specific authorization.

37. The call bet is settled at the end of each hand of play by the preparation of a marker, entry on a rim card, repayment of the credit issued, or the payoff of the winning wager. An additional call bet extending beyond one hand of play, without the first call bet being properly concluded, is prohibited.

38. Lammer buttons must remain on the table until the call bet is paid with chips or cash, or results in the issuance of a marker. For call bets that result in an entry on a rim card, the lammer buttons must remain on the table until the rim credit is paid, is transferred to another table or a marker is issued.

39. Only the dealer moves lammer buttons from the table into the table tray, or moves lammer buttons to a neutral area for subsequent removal by pit supervisory personnel. This procedure is performed upon completion of the call bet transaction.

NEVADA GAMING CONTROL BOARD
MINIMUM INTERNAL CONTROL STANDARDS

TABLE GAMES

Rim Credit

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.

40. Rim credit is 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. The lammer buttons must remain on the table until the rim credit is paid or a marker is issued.
41. If a patron transfers his outstanding rim credit balance from one table to another table and chips are transferred from one table inventory to another table inventory, the following procedures are performed:
- Note: For transfers of a patron's outstanding rim credit balance of \$10,000 or more from one table to another table, chips must be transferred from the new table inventory to the original table inventory.
- a. Chips for the dollar amount equal to the outstanding rim credit balance are removed from the new table inventory and transferred to the original table inventory (table with the outstanding rim credit).
 - b. Lammer buttons for the dollar amount of the chips removed from the inventory and transferred to the original table are placed by the dealer at the new table to evidence the amount of outstanding rim credit.
 - c. 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. When the chips are received, the dealer and supervisor will verify the dollar amount of chips to the outstanding rim credit indicated on the rim card. The dealer will remove the lammer buttons after the chips have been verified and placed into the table inventory.
 - d. The patron's rim cards are updated immediately to indicate the transfer of outstanding rim credit from table to table. The rim card from the original table accompanies the chips being transferred from the new table to the original table. A new rim card is prepared at the new table indicating the transfer of rim credit from a prior table.
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, the following procedures are performed:
- a. The patron's rim card is updated immediately to indicate the transfer of outstanding rim credit from table to table.
 - b. The lammer buttons on the original table with the outstanding rim credit are removed by the dealer after the rim card has been updated to indicate the transfer of outstanding rim credit.
 - c. The lammer buttons are 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.
43. A separate rim card is created for each patron's activity at each table and for each shift.
44. Each rim credit balance increase/decrease is recorded immediately on the patron's rim card that contains:
- a. Prenumbering or concurrent numbering.
 - b. The date and time of each balance increase/decrease.
 - c. The dollar amount of each balance increase/decrease.

NEVADA GAMING CONTROL BOARD
MINIMUM INTERNAL CONTROL STANDARDS

TABLE GAMES

- d. An indication of one or more of the following types of balance increases:
 - 1) Issuance of rim credit (e.g., chips given to the patron).
 - 2) Transfer of rim credit balance from another table. (The date, time and amount of the transfer must be documented on the rim cards at both tables with the appropriate cross-referencing of rim card numbers).
 - 3) Transfer of rim credit balance from the previous shift. (The date, time and amount of the transfer must be documented on the rim cards with the appropriate cross-referencing of rim card numbers).
 - e. An indication of one or more of the following types of balance decreases:
 - 1) Payment in cash.
 - 2) Payment in chips.
 - 3) Issuance of a marker. (The marker serial number and amount must be indicated.)
 - 4) Transfer of rim credit balance to another table. (The date, time and amount of the transfer must be documented on the rim cards at both tables with the appropriate cross-referencing of rim card numbers.)
 - 5) Transfer of rim credit balance to the next shift. (The date, time and amount of the transfer must be documented on the rim cards with the appropriate cross-referencing of rim card numbers.)
 - 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.
 - g. Outstanding rim credit balance.
45. For each balance increase/decrease recorded on the patron's rim card, 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. Any discrepancy between the actual lammer buttons evidencing outstanding rim credit on the table and the rim credit recorded on the rim card must be investigated. The results of such investigations must be documented and retained.
46. An outstanding rim credit balance is reduced to zero (i.e., payment collected or marker issued) no later than when the patron leaves the table at which the rim card is prepared unless one of the following occurs:
- a. The rim card balance is transferred to another table;
 - b. The table remains open and fully staffed while the patron is away from the table; or
 - c. The table closes and the procedures indicated in MICS #47 are performed.
47. An individual independent of the table games department (e.g., security, pit clerk if not a pit department employee) performs the following procedures when a table closes with an outstanding rim credit balance:
- a. The rim card and lammer buttons are 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;
 - b. The rim card is reconciled to the lammer buttons evidencing the outstanding credit issuances upon closing and again when the table reopens;

NEVADA GAMING CONTROL BOARD
MINIMUM INTERNAL CONTROL STANDARDS

TABLE GAMES

- c. The total balance of outstanding rim credit documented on the rim cards is reconciled to the rim credit balance carried on the table inventory document at each shift end; and
 - d. Surveillance cameras are dedicated to the closed table with outstanding rim credit. The recorded views must include the table tray and the area where the lammer buttons representing rim credit are placed. All such surveillance recordings must be maintained for a minimum of seven days.
48. An outstanding rim credit balance must be 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 activity.
49. Rim cards with zero balances are transferred to the accounting department on a daily basis by an individual independent of the rim credit transactions.
50. Total rim credit repaid with chips by the patron in the pit is summarized by table on a daily and monthly basis.

Fill and Credit Standards

Note: If a computerized system is utilized, the procedures to safeguard manual fill and credit slips must comply with fill and credit MICS #51 - #67 in the event of system failure.

51. Fill/credit slips are in at least triplicate form, in a continuous numerical series, and prenumbered or concurrently numbered in a manner such that each slip has a unique identification number.
52. Manual unissued and issued fill/credit slips are safeguarded and adequate procedures are employed in the distribution, use and control of same.
53. For manual fill/credit slips, personnel from the cage or pit departments have no access to the locked box copies of the fill/credit slips. For a computerized system, one part is 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.
54. When a fill/credit slip is voided, the cashier clearly marks void across the face of the original and first copy, the cashier and one other person performing the void sign both the original and first copy, adjacent to the void indication, and submits them to the accounting department for retention and accountability. For computer-generated fill/credit slips, the computer system is updated to reflect the voided fill/credit transaction.
55. Fill transactions are authorized by a pit supervisor prior to the issuance of fill slips and transfer of chips, tokens, and/or monetary equivalents.
56. When table credits are transacted an order for credit is 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.

Note: If chips, tokens, and/or monetary equivalents are transported accompanied by a credit slip, an order for credit is not required.

57. When an order for credit is prepared to accompany the chips, tokens and/or monetary equivalents transferred, the duplicate copy of an order for credit is retained in the pit to compare to the credit slip for proper entries and to document the total amount of chips, tokens, and/or equivalents removed from the table.
58. At least three parts of each fill/credit slip are utilized as follows:
- a. For a fill, one part is transported to the pit with the chips, tokens and/or monetary equivalents and, after the appropriate signatures are obtained, deposited in table game drop box. For a credit, one part is transported to the pit

NEVADA GAMING CONTROL BOARD
MINIMUM INTERNAL CONTROL STANDARDS

TABLE GAMES

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.

- b. One part is retained in the cage for reconciliation of cashier bank.
 - c. In a manual system, one part is retained intact by the locked machine in a continuous unbroken form. In a computerized system, one part is stored in the computer system.
59. The part of the fill/credit slip that is placed in the table game drop box is of a different color for fills than for credits, unless the type of transaction is clearly distinguishable in another manner. (The checking of a box on the form is not a clearly distinguishable indicator.)
60. The table number, shift, and amount of fill/credit by denomination and in total are noted on all copies of the fill/credit slip. For manual slips, the correct date and time is indicated on at least two copies. For a computerized system, all copies include the date and time. 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 #68 - #71), the slip and order for credit (if utilized) must also include the marker number(s), patron's name, amount of each marker(s), the total amount transferred, signature of pit supervisor releasing the instrument from pit, and the signature of cashier verifying receipt of the instrument at the cage.
61. All table credits/fills are carried to/from the cashier's cage by an individual who is independent of the transaction.
62. The fill/credit slip is signed by at least the following individuals (as an indication 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 transferred):
- a. Cashier - Who prepared the fill slip and issued the chips, tokens, and/or monetary equivalents, or prepared the credit slip and received the chips, tokens, and/or monetary equivalents transferred from the pit.
 - b. Runner - Who carried the chips, tokens, and/or monetary equivalents from the cage to the pit, or carried the chips, tokens, and/or monetary equivalents transferred from the pit to the cage and returned to the pit with the credit slip.
 - c. Dealer - Who received the chips, tokens, and/or monetary equivalents at the gaming table, or had custody of the chips, tokens, and/or monetary equivalents prior to transfer to the cage. For marker credits, the dealer inserting the credit slip into the table game drop box.
 - d. Pit Supervisor - Who supervised the fill/credit transaction.
- Note: A credit slip is not required when completing a mass marker transfer (See MICS #68 - #71 for required mass marker transfer documentation). Credit slip(s) are only required for credit instruments transferred from the pit to the cage (one slip per table) when a mass marker transfer form is not used.
63. Chips, tokens, and/or monetary equivalents received in a fill transaction are 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.
64. Chips, tokens and/or monetary equivalents are removed from the table tray during a table credit transaction by the dealer, and are either broken down or verified by the dealer in public view prior to placing them in racks for transfer to the cage.
65. Fill/credit slips are inserted in the table game drop box by the dealer.
66. Chips, tokens, and/or monetary equivalents are deposited on or removed from gaming tables only when accompanied by the appropriate fill/credit or mass marker transfer documentation.
67. Cross-fills in the pit are prohibited unless fill and credit slip documentation is utilized. Even money exchanges in the pit are prohibited unless a transfer document is utilized.

NEVADA GAMING CONTROL BOARD
MINIMUM INTERNAL CONTROL STANDARDS

TABLE GAMES

Mass Marker Transfers

Note: MICS #68 - #71 apply to the transfer of all outstanding markers to the cage. Fill and credit MICS #51 - #67 apply to any individual marker transferred to the cage during the day, other than during the mass marker transfer.

68. When a mass marker transfer is completed at the end of the shift or day to transfer all outstanding markers to the cage, mass marker transfer forms or marker credit slips (or similar documentation) are utilized. Such documents include, at a minimum, the document number, date, time, shift, marker number(s), table number(s), amount of each marker, the total amount transferred, signature of pit supervisor releasing instruments from the pit, and the signature of cashier verifying receipt of instruments at the cage.

69. The mass marker transfer form or marker credit slip accompanies the markers that are transported to the cashier's cage by an individual who is independent of the marker issuance and payment functions (pit clerks may perform this function).

Note: If marker information is transferred via computer system, and pit supervisors do not have the ability to access and change this information, a pit supervisor may transport the physical documents.

70. The markers received at the cage are compared to the markers listed on the mass marker transfer form or marker credit slip to determine that all markers have been received.

71. The mass marker transfer form is transferred to the accounting department on a daily basis.

Drop Standards

72. At the close of each shift:

a. Each table's chip, token, coin, marker and outstanding rim credit inventory is counted and recorded on a table inventory form; or

b. If the table banks are maintained on an imprest basis, a final fill or credit is made to bring the bank back to par.

73. If final fills are not made, beginning and ending inventories are recorded on the master game summary for shift win calculation purposes.

74. The accuracy of inventory forms prepared at shift end is verified by either two pit supervisors or one pit supervisor and one supervisor from another gaming department.

75. If inventory forms are placed in the table game drop box, such action is performed by someone other than a pit supervisor.

76. For computerized systems, the individuals who perform the table inventory count do not have system access to change or delete table inventory amounts after the count's initial input. If it becomes necessary to change the count figures after the end of shift, accounting/audit personnel may change the inventory counts with the approval of the pit supervisor.

77. The setting out of empty table game drop boxes and the drop is a continuous process.

Note 1: The drop begins with the removal of the first table game drop box.

Note 2: A table game drop box is not required to be placed on a table if the table will be closed the entire shift.

NEVADA GAMING CONTROL BOARD
MINIMUM INTERNAL CONTROL STANDARDS

TABLE GAMES

78. Procedures are implemented to ensure that unauthorized access to empty table game drop boxes does not occur from the time the boxes leave the storage racks until the boxes are placed on the tables.
79. At the end of each shift, all locked table game drop boxes are removed from the tables by an individual independent of the pit shift being dropped.
80. Someone independent of the pit department is required to observe each time table game drop boxes are removed from or placed in storage racks.
81. If table game drop boxes are not placed on all tables, then the pit department documents which tables had table game drop boxes placed on the tables for the shift.
82. Upon removal from tables, table game drop boxes are transported directly to the count room or other secure place by a minimum of two individuals, at least one of whom is independent of the pit shift being dropped, and locked in a secure manner until the count takes place.
83. If more than one trip is required to remove the table game drop boxes from the tables scheduled to be dropped, the boxes are either locked in the count room or secured in another equivalent manner.
84. For table game drop boxes that allow for the automated recording of the cash inserted into the drop box (e.g., contains a drop meter):
 - a. Immediately prior to or subsequent to a table games drop, a reading of the automated recording of the amount of cash inserted into each drop box since the last drop is obtained (e.g., obtain and record meter readings). If manual meter readings are taken and recorded, this is performed by someone independent of the count team.
 - b. The meter readings, by table, are documented and maintained.

Soft Count Standards

Note: The count begins with the opening of the first table game drop box and ends when a member of the cage/vault department signs the master games summary and assumes accountability of the proceeds.

85. The table games count is performed in the soft count room or equivalently secure area with comparable controls.
86. All coin, tokens, chips and/or cash inventory stored in the count room is secured from unauthorized access at all times. Access to the count room during the count is restricted to members of the drop and count teams, authorized observers, supervisors for resolution of problems, authorized maintenance personnel and personnel performing currency transfers.
87. Access to stored table game drop boxes, full or empty, is restricted to authorized members of the drop and count teams.
88. If counts from various revenue centers occur simultaneously in the count room with the table games count, procedures that prevent the commingling of funds from different revenue centers are in effect.
89. The soft count is performed by a minimum of three employees physically located in the count room until the proceeds have been accepted in the cage/vault accountability. At no time during the count will there be fewer than three employees in the count room.

Note: For simultaneous counts of both the table game proceeds and either the card games proceeds or slot proceeds, a minimum of six employees are to be involved – three per count. Upon the acceptance of the proceeds of one of the counts by the cage/vault, the number of employees may be reduced to three. The number of employees may also be reduced to three if the counted proceeds (and related documentation) are secured in an area within the count room where only cage/vault personnel can obtain access (e.g., locked in a cabinet) while the three

NEVADA GAMING CONTROL BOARD
MINIMUM INTERNAL CONTROL STANDARDS

TABLE GAMES

remaining count team members perform other duties/counts. In such a case, the cage/vault personnel are prevented from accessing the proceeds unless three count team members are present (e.g., count team keeps the key to the count room during breaks).

90. Count teams consisting of only three members are rotated on a routine basis. (Rotation is such that the count team is not consistently the same individuals more than four days per week.)

91. The count team is independent of the pit department and the department responsible for the subsequent accountability of soft drop proceeds.

Note: The use of a dealer or a cage cashier is acceptable. An accounting representative may be used if there is an independent audit of all soft count documentation. If a cage cashier is used this person is not allowed to perform the recording function (e.g., does not operate the currency counter) or accept funds into cage accountability.

92. Immediately prior to the count at least two count team members verify the accuracy of the currency counter with previously counted currency for each denomination (i.e., test currency). The test currency is counted by the currency counter to ensure the counter is functioning properly. The test results are documented and maintained.

Note 1: The currency counter test must be performed with test currency rather than with currency from a drop box.

Note 2: If the same count team members complete a count for one revenue center (e.g., gaming or nongaming revenue center) and then immediately complete a count for a second revenue center, the currency counter test would only need to be completed at the beginning of the first count.

Note 3: If the same currency counter is used for the soft count and slots currency acceptor count, performing the currency counter test once will satisfy both the above MICS and the parallel Slots MICS as long as the same count team members complete one count and proceed to the other revenue center count.

93. If a currency counter interface is used, it is adequately restricted so as to prevent unauthorized access (passwords, keys, etc.).

94. Unannounced currency counter and currency counter interface (if applicable) tests are performed by someone who is independent of the cage, vault and pit departments and count team on at least a quarterly basis with the test results being documented and maintained. All denominations of currency counted by the currency counter must be tested.

Note: The tests required by this MICS are separate from the two tests completed for internal audit purposes pursuant to the Board's Internal Audit Compliance Checklists; however, internal audit may complete all the tests.

95. The table game drop boxes are individually emptied and counted in such a manner as to prevent the commingling of contents between boxes before the box contents have been counted and recorded.

96. The contents of each box (cash, chips, vouchers, traveler's checks, foreign chips, coupons or other promotional items included in reported gross revenue, etc.) are recorded in ink or other permanent form of recordation on a master games summary by table for each shift. Coupons or other promotional items not included in reported gross revenue may be recorded on a supplemental document by either the count team members or accounting personnel. All single-use coupons are cancelled daily by either the count team members or accounting personnel to prevent improper recirculation. If a currency counter interface is used, the currency drop figures are transferred via direct communications line or computer storage media to the accounting department.

97. If currency counters are utilized and the count room table is used only to empty boxes and sort/stack contents, a count team member other than the person(s) operating the currency counter must have the ability to monitor the loading and unloading of currency at the currency counter, including rejected currency. The count team member operating the

NEVADA GAMING CONTROL BOARD
MINIMUM INTERNAL CONTROL STANDARDS

TABLE GAMES

currency counter does not need to be monitored by another count team member if an individual independent of the count process monitors the operator of the currency counter for a minimum of one hour during the count process from recorded or live surveillance at least monthly. The date, time, and results of the independent observation are documented.

98. When the currency counter rejects currency but does not record the amount of rejected currency, procedures are in effect to record the rejected currency amount by table and in total, and to ensure that two counts of the rejected currency (by table and in total) are performed to verify the correct amount of drop (including rejected currency) is recorded on the master games summary.

Note: The above MICS does not allow for rejected currency to be posted to a “dummy”, nonexistent table.

99. Table game drop boxes, when empty, are shown to another member of the count team, to another person who is observing the count, or to recorded or live surveillance, provided the count is monitored in its entirety by someone independent of the count.

100. Fill/credit slips removed from the drop boxes are matched to the fill/credit slips obtained from the cage. Alternatively, count team members may reconcile to verify that the total amount of fill/credit slips removed from drop boxes is identical to the total amount of fill/credit transactions processed by the cage for the shift.

Note: Tracing the fill/credit slips removed from the drop boxes to the fill/credit transactions recorded on the master games summary does not satisfy the intent of this standard.

101. Fills and credits are individually traced to or recorded on the master games summary by the count team members.

102. Pit marker issue and payment slips removed from the table game drop boxes are either:

- a. Individually traced to or recorded on the master games summary by the count team members; or
- b. If a computerized system is used, totaled by shift and traced to the totals documented by the computerized system. Accounting personnel then perform the procedures required by MICS #157d.

103. Foreign currency exchange forms removed from the table game drop boxes are reviewed for the proper daily exchange rate and the conversion amount is recomputed by the count team members. Alternatively, this may be performed by accounting/audit employees.

104. The opening/closing table inventory forms removed from the drop boxes are either:

- a. Individually traced to or recorded on the master games summary by the count team members; or
- b. If a computerized system is used, accounting personnel can trace the opening/closing table inventory forms to the master games summary. Discrepancies are investigated with the findings documented and maintained.

105. Currency transfers out of the count room during the table games soft count process are either strictly prohibited, or if transfers are permitted during the count, each transfer is recorded on a separate multi-part form used solely for currency count transfers performed during the count.

106. Currency transfers, as noted above, are counted and transfer forms are signed by at least two count team members and by someone independent of the count team. At least one part of the transfer form remains in the count room until all the currency drop has been accepted into cage/vault accountability. The other part of the transfer form accompanies the funds transferred from the count room during the count.

NEVADA GAMING CONTROL BOARD
MINIMUM INTERNAL CONTROL STANDARDS

TABLE GAMES

107. Corrections on any count documentation and transfer forms are made by crossing out the error, entering the correct figure, and then obtaining the signatures or initials of at least two count team members who verified the change. If a currency counter interface is used, corrections to count data are made using one of the following methods:
- a. Crossing out the error on the document, entering the correct figure, and then obtaining the signatures or initials of at least two count team members who verified the change. If this procedure is used, an employee independent of the pit department and count team enters the correct figure into the computer system prior to the generation of related master games summary.
 - b. Correcting the error in the computer system and entering the passwords of at least two count team members during the count. If this procedure is used, an exception report is generated by the computer system identifying the table number, the error, the correction and the count team members attesting to the propriety of the correction.
108. At the conclusion of the count, the currency drop amount recorded on the master games summary is reconciled to the currency drop in the count room and the dollar amount of currency drop transfers, if applicable, by a count team member who does not function as the sole recorder, with variances reconciled and documented.
109. All members of the count team attest by signature to the accuracy of the currency drop count. Three verifying signatures on the master games summary are adequate if all additional count team members sign a supplemental document evidencing involvement in the count process.
110. An employee of the cage/vault department (who is independent of the count team) performs a count of the currency drop proceeds that are being turned over to the cage/vault department and reconciles it to the currency drop amount recorded on the master games summary, less any transfers, if applicable. Any variance is reconciled and documented.
111. The cage/vault employee signs the master games summary, or other reconciling document, and assumes accountability of the currency drop proceeds, thereby ending the count.
112. The master games summary and all supporting documents including currency drop transfer forms, and any applicable computer storage media are promptly delivered to the accounting department by a count team member or someone other than a cage/vault employee. Alternatively, these documents may be adequately secured (e.g., locked container to which only accounting personnel can gain access) until retrieved by the accounting department.

Key Controls

113. The table game drop box release keys are separately keyed from the table game box contents keys. Additionally, table game drop box release keys are not keyed for releasing slot currency acceptor drop boxes.
114. The physical custody of the keys, including duplicates, needed to access the contents of the stored, full table game drop boxes requires the physical involvement of employees from three separate departments.
- Note: Master keys maintained/controlled by a locksmith are not subject to this requirement.
115. The physical custody of the keys, including duplicates, needed to access stored, empty table game drop boxes requires the physical involvement of at least two employees independent of the cage department.
- Note: Master keys maintained/controlled by a locksmith are not subject to this requirement.
116. Table game drop box release keys are maintained by a department independent of the pit department.

NEVADA GAMING CONTROL BOARD
MINIMUM INTERNAL CONTROL STANDARDS

TABLE GAMES

117. Only the employees authorized to remove the table game drop boxes from the tables are allowed access to the table game drop box release keys. These same employees are precluded from having access to table game drop box contents keys and table game drop box release keys simultaneously.

Note: The count team members may have access to the release keys during the soft count in order to reset the table game drop boxes.

118. An employee independent of the pit department is required to accompany table game drop box storage rack keys from the time the keys are issued until the time the keys are returned.

119. Employees authorized to obtain table game drop box storage rack keys are precluded from having access to table game drop box contents keys (with the exception of the count team).

120. At least three count team members are required to be present when table game count room and other count keys are issued for the table games count and until the time keys are returned. During the count, including breaks, access to the keys is restricted to at least three count team members unless the keys are returned to the custodian.

Note: If keys are temporarily stored in the count room during a break, no one other than at least three count team members can access the keys, and three count team members must be present to enter the count room and resume the count.

121. Access to the table game drop box contents keys at other than scheduled count times requires the involvement of at least three employees from separate departments, including management. A separate report is maintained indicating the date, time, table game number, reason for access, and signature or electronic signature of employees signing out/in the table game drop box contents keys. Two employees from separate departments are required to accompany the table game drop box contents keys from the time the keys are issued until the time the keys are returned.

Note: "Electronic signature" includes a unique employee PIN or card, or employee biometric identification validated and recorded through a computerized key security system.

122. Records are maintained for each duplicated key, as addressed in this section, that indicate the number of keys made and destroyed.

123. Computerized key security systems which restrict access to the table game drop and count keys through the use of passwords, keys or other means, other than a key custodian, must provide the same degree of control as indicated in the aforementioned key control MICS.

Note: The above MICS does not apply to the system administrator; however, the system administrator should not have access to table game drop and count keys. The system administrator is described in MICS #124a.

124. For computerized key security systems, the following additional table game key control procedures apply:

a. Management personnel independent of the table games department assign and control user access to keys in the computerized key security system (i.e., system administrator) to ensure that table game drop and count keys are restricted to authorized employees.

b. Access to the emergency manual key(s) (i.e., override key), used to access the box containing the table game drop and count keys, requires the physical involvement of at least three persons from separate departments, including management. The date, time, and reason for access, must be documented with the signatures of all participating employees signing out/in the emergency manual key(s).

Note: Surveillance monitoring the key access does not meet the requirement of physical involvement.

NEVADA GAMING CONTROL BOARD
MINIMUM INTERNAL CONTROL STANDARDS

TABLE GAMES

- c. The custody of the keys issued pursuant to “b.” above requires the presence of two persons from separate departments from the time the key(s) are issued until the time the key(s) are returned and secured.

Gaming Salons

125. A gaming salon report (independent from the report required in MICS #147) is 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 maintained by shift, by day, cumulative month-to-date, and cumulative year-to-date. Games performance data related to the gaming salon is reflected in both the table games reports for the casino as a whole and in a separate gaming salon report.
126. A monthly gaming salon patron report is 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 at least \$300,000. The report maintained shall include, at a minimum, the following, by type of game in the gaming salon, by patron and in total for the primary patron’s group:

- a. Estimated statistical drop and statistical win.

Note: See MICS #147 for the definitions of statistical drop and statistical win.

- b. Statistical win to statistical drop percentage.

- c. Total credit issuances.

- d. Total pit credit redemptions.

- e. Total number of trips to date.

Note: The data for MICS #126a - #126d applicable to other secondary patrons having no credit limit or a credit limit of less than \$300,000 shall be identified as being attributable to the salon patron’s group (group to be identified by the primary patron’s name).

127. On a monthly basis, investigations of statistical fluctuations in game performance data results for the gaming salon area shall be performed by management independent of the pit department. The investigation shall include subsequent examination of the surveillance recordings of the wagering activity of those patrons whose wagering activity had a material negative impact on the results of the salon gaming area for the month. This part of the investigation can be performed by the surveillance department.

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.

128. The MICS #127 investigation must be initiated and follow-up completed no later than 30 days after the generation of the monthly gaming salon report. Written documentation of the results of this review must be maintained and shall include the names of all employees interviewed, the dates of such interviews, the nature and extent of surveillance recording reviews performed, and any recalculations performed in assessing the reasonableness of the win percentage in light of the information obtained.

Miscellaneous

129. New and used playing cards and dice to be issued to a table are maintained in a secure location to prevent unauthorized access and reduce the possibility of tampering. Used playing cards and dice that are not to be reused are properly canceled and removed from service.

NEVADA GAMING CONTROL BOARD
MINIMUM INTERNAL CONTROL STANDARDS

TABLE GAMES

130. Pit supervisory personnel (with authority equal to or greater than those being supervised) provide supervision of all table games.
131. A table inventory (i.e., table tray's inventory) is 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.

Note: The table inventory is 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.

Promotional Payouts, Drawings and Giveaway Programs

Note: MICS #132 - #134 apply to promotional payouts, drawings, and giveaway programs in which the payouts are made from a bank other than the table inventory, the payouts are related to table games wagering activity, and the game play procedures are not affected. Such payouts are not deductible when reporting table games revenue. MICS #132 - #134 do not apply to payouts from the table inventory resulting from a wager made with a promotional coupon or chip.

132. The conditions for participating in promotional payouts, including drawings and giveaway programs, are prominently displayed or available for patron review at the licensed location.
133. Promotional payouts, including those as a result of drawings and giveaway programs, that are greater than or equal to \$500 are documented at the time of the payout to include the following:
- a. Date and time.
 - b. Dollar amount of payout or description of personal property (e.g., car).
 - c. Reason for payout (e.g., promotion name).
 - d. Signature of one employee verifying, authorizing, and completing the promotional payout with the patron.
 - e. Patron's name (for drawings only).

Note: MICS #133 documentation may be prepared by an individual who is not a table games department employee as long as the required signature is that of the employee completing the payout with the patron.

134. If the promotional cash (or cash equivalent) payout including those as a result of drawings and giveaway programs is less than \$500, documentation is created to support bank accountability from which the payout was made.

Note: Required documentation consist of a line item on a cage or table games accountability document (e.g., "43 \$10 table games cash giveaway coupons = \$430").

Computerized Player Tracking Systems

Note 1: Compliance with MICS #135 - #140 is required only for computerized player tracking systems that accumulate points that are subsequently redeemed by the patron for cash, merchandise, etc. These MICS do not apply to player rating only systems (i.e., the evaluation of a patron's play and the choice and/or dollar amount of complimentary provided to a patron are solely the result of an employee's judgment).

Note 2: As used in these Table Games MICS, the term "point" or "points" is a generic term and refers to a representative of value awarded to a patron based upon specific criterion established by the licensee.

NEVADA GAMING CONTROL BOARD
MINIMUM INTERNAL CONTROL STANDARDS

TABLE GAMES

Commonly, points are earned by patrons placing wagers or purchasing room, food, beverage or entertainment admissions. Patron accounts in a player tracking system are used to track points earned/awarded to patrons.

135. The addition/deletion of points to player tracking accounts other than through an automated process related to actual game play must be sufficiently documented (including substantiation of reasons for increases) and authorized/performed by supervisory personnel of the player tracking, promotions, or pit departments. The addition/deletion of points to player tracking accounts authorized by supervisory personnel is documented and is randomly verified by accounting/audit personnel on a quarterly basis.

Note: The above MICS does not apply to the deletion of points related to inactive or closed accounts through an automated process.

136. Employees who redeem points for patrons cannot have access to inactive or closed accounts without supervisory personnel authorization. Documentation of such access and approval is created and maintained.
137. Patron identification is required when redeeming points without a player tracking card.
138. Changes to the player tracking system parameters, such as point structures and employee access, must be performed by supervisory personnel independent of the pit department. Alternatively, changes to player tracking system parameters may be performed by pit supervisory personnel if sufficient documentation is generated and the propriety of the changes are randomly verified by personnel independent of the pit department on a quarterly basis.
139. All other changes to the player tracking system must be appropriately documented.
140. Rules and policies for player tracking accounts including the awarding, redeeming and expiration of points are prominently displayed or available for patron review at the licensed location.

Contests/Tournaments

141. All contest/tournament entry fees and prize payouts (including mail transactions) are summarized on a cash accountability document on a daily basis.
142. When contest/tournament entry fees and payouts are transacted, the transactions are recorded on a document which contains:
- a. Patron's name.
 - b. Date of entry/payout.
 - c. Dollar amount of entry fee/payout (both alpha and numeric, or unalterable numeric) and/or nature and dollar value of any noncash payout.
 - d. Signature of individual completing transaction attesting to the receipt or disbursement of the entry fee/payout with the patron.
 - e. Name of contest/tournament.

Note: Any entry fees accepted after the start of a tournament (i.e., re-buys) must be documented in accordance with MICS #142 except the table number may be substituted for the patron's name.

143. The contest/tournament entry fees and payouts are summarized and posted to the accounting records on at least a monthly basis.

NEVADA GAMING CONTROL BOARD
MINIMUM INTERNAL CONTROL STANDARDS

TABLE GAMES

144. Contest/tournament rules are included on all entry forms/brochures and are prominently displayed or available for patron review at the licensed location. The rules must include at a minimum:
- a. All conditions patrons must meet to qualify for entry into, and advancement through, the contest/tournament.
 - b. Specific information pertaining to any single contest/tournament, including the dollar amount of money placed into the prize pool.
 - c. The distribution of funds based on specific outcomes.
 - d. The name of the organizations (or persons) registered pursuant to NRS 463.169 that conducted the contest/tournament on behalf of, or in conjunction with, the licensee if applicable.
145. Results of each contest/tournament are recorded and available for participants to review. The recording includes the name of the event, date(s) of event, total number of entries, dollar amount of entry fees, total prize pool, and the dollar amount paid for each winning category. The name of each winner is recorded and maintained but not made available to the participants unless authorized by management personnel.

Note: For free tournaments (i.e., patron does not pay an entry fee), the information required by the above MICS must be recorded except for the number of entries, dollar amount of entry fees and total prize pool.

146. The aforementioned contest/tournament records are maintained for each event.

Statistics

147. A table games statistical analysis report reflecting statistical drop, statistical win and statistical win to statistical drop hold percentage by table and type of game is maintained by shift, by day, cumulative month-to-date, and cumulative year-to-date.

Note 1: Statistical drop = Drop (per Regulation 1.095) (+) pit credit issues (-) pit credit payments in cash in the pit.
Statistical win = table games gross revenue [per Regulation 6.110(1)], (+) marker credits. See MICS #162 for the definition of terms used in this note.

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 the game play procedures, if included in the reports, must be disclosed separately on the report.

148. The table games statistical analysis report is 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. At a minimum, the review consists of the following:

- a. An examination of the information for clerical errors; and
- b. A comparison of the statistical results with the base level statistical performance.

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.

149. On a monthly basis, the above referenced management investigates all statistical fluctuations by game type from the base level for the month in excess of $\pm 5\%$. The investigation, that is to be completed no later than 30 days after the generation of the month-end table games statistical analysis report, includes information from the pit department,

NEVADA GAMING CONTROL BOARD
MINIMUM INTERNAL CONTROL STANDARDS

TABLE GAMES

accounting department, surveillance department, cage and credit department, and any other relevant department and includes 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 resulting win/loss for the patron;
 - 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;
 - c. The effect of any free play or promotional activity utilized during the month;
 - d. The effect of any errors or mistakes made during the operation of the game during the month;
 - e. The effect of any thefts or other improper acts by employees or patrons of which pit supervisory personnel are aware; and
 - f. Any other unusual occurrences during the month being reviewed.
150. The above referenced management compares the annual business year end's statistical win to statistical drop hold percentage for each game type to the comparable period's industry average percentage available from the Board's monthly "Gaming Revenue Report". Management must investigate all statistical fluctuations by game type in excess of $\pm 5\%$. The investigation of the statistical fluctuations in excess of $\pm 5\%$ is to be completed within three months after the end of the business year.
151. The results of the investigations required by MICS #148 - #150 are documented in writing and maintained.

Accounting/Audit Standards

152. The table games audit is conducted by someone independent of the table games operation.
153. For computerized player tracking systems, an accounting/audit employee shall perform the following procedures at least one day per quarter:
- a. Review all point addition/deletion authorization documentation, other than for point additions/deletions made through an automated process, for propriety.
 - b. Review exception reports including transfers between accounts.
 - c. Review documentation related to access to inactive and closed accounts.
154. At least annually, the computerized table games player tracking system (in-house developed and purchased systems) is reviewed by personnel independent of the individuals that set up or make changes to the system parameters. The review is performed to determine that the configuration parameters are accurate and have not been altered without appropriate management authorization (e.g., verify the accuracy of the awarding of points based on the dollar amount wagered). The system should also be tested, if possible, to further verify the accuracy of the configuration parameters (e.g., simulate activity to verify the accuracy of the amount of points awarded). The test results are documented and maintained.
155. For currency counter interface systems, for each drop accounting/audit employees shall compare the totals on the currency counter report to the system-generated currency count, as recorded in the master games summary. Discrepancies should be resolved prior to the generation/distribution of the master games summary and the table games statistical analysis reports.

NEVADA GAMING CONTROL BOARD
MINIMUM INTERNAL CONTROL STANDARDS

TABLE GAMES

156. The following procedures are performed for fill/credit slips and marker credit slips by accounting/audit personnel:
- a. For manual fill /credit slips and manual marker credit slips, at least one day each month, reconcile the original slip (placed in the table game drop box) to the restricted copy to verify that the dollar amount of the transaction is the same on both parts of the slip.
 - b. For manual fill/credit slips and manual marker credit slips, at least one day each month, verify that all numerically numbered slips issued are properly accounted for. Investigations are performed for all slips that are unaccounted for with the investigation being documented.
 - c. At least one day each month, foot the original slips (placed in the table game drop box) and trace the total to the total fill/credit and marker credit amounts indicated on the master games summary prepared by the count team members. If the reconciliation results in a variance, an investigation is performed to determine whether all forms are accounted for with the investigation being documented.
 - d. For each day, examine a sample of slips for propriety of signatures and proper completion.
157. The following procedures are performed for marker issue/payment slips by accounting/audit personnel:
- a. For manual marker issue slips, at least one day each month, verify that all numerically numbered slips are properly accounted for. Investigations are performed for all slips that are unaccounted for with the investigation being documented.
 - b. At least one day each month, foot the marker issue and payment slips (placed in the table game drop box) and trace the total to the total marker issue and payment amounts indicated on the master games summary prepared by the count team members. If the reconciliation results in a variance, an investigation is performed to determine whether all forms are accounted for with the investigation being documented.
 - c. For each day, examine a sample of marker issue and payment slips for propriety of signatures and proper completion.
 - d. If count team members only totaled marker issue and payment slips by shift and traced to the totals documented by the computer system (see MICS #102b), for each day, verify that the issue/payment slips for each table are accurate.
158. For each day, accounting/audit personnel reconcile the total dollar amount of markers transferred as indicated on the mass marker transfer form(s) and marker credit slips to the dollar amount recorded on the cage accountability documentation. The mass marker transfer form is reviewed for propriety of signatures and proper completion.
159. The following procedures are performed for voided markers and voided fill/credit slips by accounting/audit personnel after the soft count process for each day:
- a. Examine all voided forms for proper authorization and “void” designation.
 - b. For fill/credit and marker computer systems, trace the voided form to computer system report(s) reflecting void activity.
 - c. For fill/credit and marker computer systems, examine the computer system report(s) reflecting void activity for void transactions that are not supported by a voided form.
 - d. Determine that all parts of the voided form have been received.
 - e. Examine form for the proper number of signatures.

NEVADA GAMING CONTROL BOARD
MINIMUM INTERNAL CONTROL STANDARDS

TABLE GAMES

- f. For all voided markers, determine that the void of the pit marker was not performed by cage personnel and 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. If not voided within 30 minutes, determine whether the documented reason for exceeding this time period is adequate.

Note: Employees of the accounting/audit department who are soft count team members may perform the procedures required by MICS #159.

160. The following procedures are performed for all rim cards by accounting/audit personnel for each day:

- a. Verify that all numerically numbered rim cards are properly accounted for. Investigations are performed for all forms that are unaccounted for with the investigation being documented.
- b. Examine a sample of rim cards for propriety of signatures and proper completion.
- c. Foot balance increases/decreases of rim credit to ensure clerical accuracy of the outstanding rim credit balance.
- 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, verify 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 activity 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.
- e. Determine if any issued markers used to reduce the rim credit balance were subsequently voided and rim credit improperly reopened.
- f. Foot the rim credit repaid with chips indicated on the patron's rim card and trace the total to the total daily amount indicated on the pit daily report for rim credit repaid with chips.
- 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.

161. The following procedures are performed by accounting/audit personnel using the master games summary prepared by the count team members for each day:

- a. Reconcile the dollar amount of currency drop proceeds on the master games summary 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. Investigate and document any variance noted.
- b. Recalculate win/loss in total and by shift.

Note: For computerized master games summaries that compute win/loss, accounting personnel are to recalculate win/loss in total and by shift for one day each month, rather than daily.

- c. Reconcile the dollar amount of WAT in and WAT out per the WAT By Gaming Area report to the master games summary. Investigate and document any variances noted.
- d. Verify that the correct total of win/loss on the master games summary is recorded in the accounting records used to prepare the NGC tax returns.
- e. Examine for propriety of signatures.

NEVADA GAMING CONTROL BOARD
MINIMUM INTERNAL CONTROL STANDARDS

TABLE GAMES

162. A daily table games recap report is 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 – For NGC-31 reporting purposes, “pit credit issues” include all of the following:

- 1) Markers issued in exchange for chips.
- 2) Markers issued to decrease rim credit balances or as the result of call bets.
- 3) Rim credit repaid by a patron in the pit with chips.
- 4) Credit slips for personal and payroll checks.
- 5) Customer deposit withdrawals (CDWs) against front money.

Note: Pit credit issues do not include replacement markers issued as a result of a partial payment of a marker, or a consolidation of several markers into one new marker.

b. Pit credit payments by a patron in chips in the pit – This amount 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.

c. Pit credit payments in cash in the pit – This amount does not include rim credit repaid in the pit with cash.

d. Drop (per Regulation 1.095).

Note: Drop includes electronic money transfers to the game through the use of a cashless wagering system (e.g., WAT in from a patron wagering account). If electronic transfers to the game are performed, a separate disclosure in the daily table games recap report is required.

e. Statistical Win – This amount is table games gross revenue [per Regulation 6.110(1)] plus marker credits.

Note: “Marker credits” is the amount of outstanding markers and CDWs transferred from the pit to the cage.

f. Gross Revenue [per Regulation 6.110(1)].

Note: Gross Revenue includes electronic transfers from the game through the use of a cashless wagering system (e.g., WAT out to a patron wagering account). If electronic transfers from the game are performed, a separate disclosure in the daily table games recap report is required.

163. For tables with table game drop boxes that allow for the automated recording of the cash inserted into the drop box (e.g., contains a drop meter), for each day, audit/accounting personnel shall compare, by shift, the total computed drop per the automated recordings to the total amount of cash counted by the soft count team. Follow-up is performed for each table having an unresolved variance in excess of \$200 between actual cash and the automated recordings. The follow-up performed by accounting/audit personnel and results of investigation must be documented and maintained. Discrepancies should be resolved prior to the generation/distribution of the month-end daily table games recap report.

164. Accounting/audit employees review system exception reports for all computerized table games systems (e.g., fill/credit systems, marker systems, at least monthly for propriety of transactions and unusual occurrences. The review should include, but is not limited to, void authorizations. All noted improper transactions or unusual occurrences are investigated with the results documented.

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.

NEVADA GAMING CONTROL BOARD
MINIMUM INTERNAL CONTROL STANDARDS

TABLE GAMES

165. For all contests, tournaments, promotional payouts (including payouts from computerized player tracking activity), drawings, and giveaway programs the following documentation is maintained:
- a. Copies of the information provided to the patrons describing the contests, tournaments, promotional payouts, drawings, and giveaway programs (e.g., brochures, fliers).
 - b. Effective dates.
 - c. Accounting treatment, including general ledger accounts, if applicable.
 - 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. The extent of responsibilities (including MICS compliance responsibilities) each organization and the licensee had in the contest/tournament (e.g., ABC nonprofit is to receive 100% of the entry fees and provide noncash prizes for the winners with the licensee collecting entry fees, dealing the tournament and distributing prizes to winners) will also be documented.
166. Monthly, 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.
167. Monthly, accounting/audit personnel perform procedures to ensure that promotional payouts, drawings, and giveaway programs are conducted in accordance with conditions provided to the patrons. The procedures must include a review of documents along with employee interviews and/or observations.
168. Daily, accounting/audit personnel reconcile all contest/tournament entry and payout forms to the dollar amounts recorded in the appropriate accountability document.
169. When payment is made to the winners of a contest/tournament, accounting/audit personnel will reconcile the contest/tournament entry fees collected to the actual contest/tournament payouts made. 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.
170. Monthly, reconcile the total amount of WAT in and WAT out per the WAT Summary report to the month-end table games recap report. This reconciliation is documented and maintained. All variances are reviewed, documented and maintained.
171. Monthly, 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. This reconciliation is documented and maintained. 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, are reviewed, documented and maintained.
172. Prior to submission of the NGC tax returns for the month, the reconciliations required by MICS #170 and #171 are completed, and any follow-up performed is documented and maintained. Any variances noted are resolved prior to submission of the tax returns.
173. For computerized key security systems controlling access to table game drop and count keys, accounting/audit personnel, independent of the system administrator, will perform the following procedures:
- a. Daily, review the report generated by the computerized key security system indicating the transactions performed by the individual(s) who adds, deletes, and changes user's access within the system (i.e., system administrator). Determine whether the transactions completed by the system administrator provide an adequate control over the access to the table game drop and count keys. Also, determine whether any table game drop and count key(s) removed or returned to the key cabinet by the system administrator was properly authorized.

NEVADA GAMING CONTROL BOARD
MINIMUM INTERNAL CONTROL STANDARDS

TABLE GAMES

- b. For at least one day each month, review the report generated by the computerized key security system indicating all transactions performed to determine whether any unusual table game drop and count key removals or key returns occurred.
 - c. At least quarterly, review a sample of users who are assigned access to the table game drop and count keys to determine that the user's access to the assigned keys is adequate relative to user's job position.
 - d. All noted improper transactions or unusual occurrences are investigated with the results documented.
174. Quarterly, an inventory of all count room, table game drop box release, storage rack and contents keys is performed, and reconciled to records of keys made, issued, and destroyed. Investigations are performed for all keys unaccounted for, with the investigations being documented.
175. Documentation (e.g., log, checklist, notation on reports, and tapes attached to original documents) is maintained evidencing the performance of table games audit procedures, the exceptions noted and follow-up of all table games audit exceptions.

Regulation 6.130(1)(a) Report

176. The Regulation 6.130(1)(a) count time filing will include specific drop and count days and times for the table games soft drop and count, and must not be presented as approximate ranges except as provided in Notes (2) and (3) below.

Note 1: The start of the drop commences with the removal of the first table game drop box.

Note 2: If one team counts both the slot currency acceptor drop and the table games soft drop, an approximate count time, as provided in Note 3, may be stated for the latter count during the indicated day. Also, state the order in which the counts are to take place (e.g., indicate that the slot currency acceptor drop is counted following the count of the table games soft drop).

Note 3: A count time range, not exceeding 30 minutes, may be indicated for counts starting after the completion of another count or drop (e.g., count starts no earlier than 7 a.m., but no later than 7:30 a.m.).

Note 4: Routine breaks, when the count is suspended for longer than 15 minutes (i.e., meal, change of shift, or breaks by count team members to perform other functions) during a count must be indicated.

Note 5: When a drop and/or count is unable to start at the reported time, the Board's Audit Division is notified (see the Board's website for instructions) prior to both the reported time and the actual start time.