

Nevada Gaming Control Board
CPA MICS Compliance Checklist

Auditor's Name and Date

BINGO

Licensee _____ Review Period _____

NGC Regulation 6.090(9) requires the CPA to use “criteria established by the chairman” in determining whether a Group I licensee is in compliance with the Minimum Internal Control Standards (MICS). This checklist is to be used by the CPA in determining whether the licensee’s bingo operations are in compliance with the Bingo MICS.

Date of Inquiry	Person Interviewed	Position

Checklist Completion Notes:

- 1) Unless otherwise instructed, examine a completed document for compliance for those questions referring to records/documentation as indicated and recalculate where appropriate. Indicate (by tickmark) whether the procedures were confirmed via examination/review of documentation, through inquiry of licensee personnel or via observation of procedures. Tickmarks used are to be defined at the bottom of each page.
- 2) All "no" answers require referencing and/or comment, and should be cited as regulation violations, unless the Board Chairman has granted a MICS variation or the question requires a "no" answer for acceptability. All “N/A” answers require referencing and/or comment, as to the reason the MICS is not applicable.
- 3) "(#)" refers to the Minimum Internal Control Standards for Bingo, Version 8.

Minimum Internal Control Standard Notes

- Note 1: For any Board-authorized computer applications, alternate documentation and/or procedures which provide at least the level of control described by this checklist will be acceptable.
- Note 2: 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 bingo section of the written system of internal control pursuant to Regulation 6.090.
- Note 3: These MICS apply to free bingo operations (i.e., no cost to purchase bingo boards) and contests regardless of whether the licensee operates a licensed bingo game. The procedures for such free bingo operations or contests are to be delineated as such within the bingo section of the written system of internal control pursuant to Regulation 6.090.
- Note 4: 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 5: As used in these MICS, the term “WAT” means wagering account transfer. “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).

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Nevada Gaming Control Board
CPA MICS Compliance Checklist

Auditor's Name and Date

BINGO

Licensee _____ Review Period _____

Note 6: If the bingo 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 7: If the bingo 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 bingo system.

Questions	Yes	No	N/A	Comments, W/P Reference
1. Has the licensee's written system of internal control for bingo been read prior to the completion of this checklist to obtain an understanding of the licensee's bingo operation and does the system of internal control delineate the procedures as may be required by any of the Bingo Notes #1 - #7?				
Game Play Standards				
<p>2. Do employees who sell cards or packs on the floor <u>not</u> verify payouts while possessing cards or packs? (Employees who sell cards or packs from a bingo counter are allowed to verify payouts.) (1)</p> <p>Note 1: Applies only to locations with an annual bingo write exceeding \$1 million in the previous 12-month period ended June 30. (1, Note 1)</p> <p>Note 2: A "pack" is a predetermined, orderly combination of two or more bingo cards (paper or electronic) played in one or more bingo games. (1, Note 2)</p> <p>Note 3: If the sales of the employee selling cards/packs on the floor are recorded on a real time basis in a Board-authorized bingo system, this standard does not apply. (1, Note 3)</p>				
<p>3. Are bingo cards/packs (electronic and paper) sold consecutively, through the assigning of a transaction number, beginning with the lowest unassigned transaction number? (2) Verify by examination.</p> <p>Note 1: For paper cards that are not sold through a point-of-sale system, the preprinted sequence number on the card will suffice.</p> <p>Note 2: The above standard is not applicable, if the cards/packs (electronic and paper) available for sale are individually inventoried by a Board-authorized bingo system. (2, Note)</p>				

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CPA MICS Compliance Checklist

Auditor's Name and Date

BINGO

Licensee _____ Review Period _____

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<p>4. When an electronic bingo card/pack is sold, is a unique number of the bingo card/pack sold immediately recorded in an unalterable manner and maintained? (3) Verify by examination.</p> <p>Note 1: The unique number is associated with the face numbers on the bingo card/pack and is used to evidence that the bingo card/pack was purchased for the session during which it is played. (3, Note 1)</p> <p>Note 2: MICS #2 and #3 allow for bingo cards/packs to be sold after the start of a session. (3, Note 2)</p> <p>Note 3: The “unique number” referred to in this standard is commonly called a “perm number” and is recorded in the free space on the electronic bingo card/pack.</p>				
<p>5. For sales of bingo cards/packs made using wagering accounts, is WAT in processed through the wagering account system and are the following procedures performed prior to the sale of cards/packs:</p>				
<p>a) Verification of the patron’s identity via a secured personal identification? (4a)</p>				
<p>b) Verification of the availability of funds? (4b)</p>				
<p>c) Confirmed receipt of the WAT in? (4c)</p>				
<p>6. Does the bingo computer system, including computerized point-of-sale systems used for recording paper card/pack sales, record the card/pack sale (electronic and paper) on a restricted transaction log or computer storage media? (5) Verify by examination.</p> <p>Note 1: This standard only applies to paper bingo card sales in those cases when the licensee uses a computerized point-of-sale system. If a licensee does not have a computerized point-of-sale system, the paper bingo cards sold must be entered into the system. (5, Note 1)</p> <p>Note 2: If a licensee does not use a computerized point-of-sale system to record card/pack sales, no restricted transaction log or computer storage media is required. (5, Note 2)</p>				

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Nevada Gaming Control Board
CPA MICS Compliance Checklist

Auditor's Name and Date

BINGO

Licensee _____ Review Period _____

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7. Are bingo personnel precluded from having unrestricted access to the restricted transaction log or computer storage media? (6)				
8. When a card/pack sale is voided, are the following procedures performed:				
a) For a bingo computer system, is the void information input in the computer, and does the computer document the appropriate information pertaining to the voided card/pack sale? (7a)				
b) For a bingo computer system, does a supervisor authorize the voiding of the card/pack sale through the bingo computer system? (7a)				
c) For electronic bingo devices, does the voiding process include deactivating the bingo card(s)/pack(s) in the original electronic bingo device if new bingo cards/packs are issued in a replacement electronic bingo device? (7a)				
d) For a manual bingo operation, is the card sale marked "void" and signed by a supervisor authorizing the voiding of the card sale? (7b)				
e) For a manual bingo operation, is the voided bingo card sent to accounting? (7b)				
9. Do controls exist to prevent the voiding of card/pack sales after the end of the first game of a session for which the bingo card/pack was sold? (8)				
10. If a card/pack requires voiding after the start of the calling of the game, is the reason for the void documented? (8)				
11. For voided cards/packs, does the employee selling the bingo card and supervisor sign documentation authorizing the void? (8)				
12. Is the void documentation forwarded to accounting for review? (8)				
13. Are the controls in effect for bingo card/pack sales in outstations, if applicable, identical to those in effect for the primary bingo game? (9)				

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CPA MICS Compliance Checklist

Auditor's Name and Date

BINGO

Licensee _____ Review Period _____

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14. Are all sales of bingo cards/packs documented on a session bingo sales report by recording at least the following:				
Testing of card/pack sales documentation is required, as applicable. Select card/pack sales documentation for 2 days. Test days must be in non-consecutive months. Indicate test dates selected and results of testing.				
a) Date and time the summary report is completed? (10a) Note: This standard does not apply to the date and time of each sale. (10a, Note)				
b) Session identifier? (10b)				
c) The beginning and ending assigned transaction numbers of cards/packs sold (by type), if applicable? (10c) Note: The above MICS is not applicable, if the cards/packs (electronic and paper) available for sale are individually inventoried by a bingo system. (10c, Note)				
d) Number of cards/packs sold (by type)? (10d)				
e) Dollar amount of cards/packs sold (by type)? (10e)				
f) Total dollar amount of cards/packs sold? (10f)				
g) Signature or other identifier of seller(s)? (10g)				
15. At the end of each session does an individual independent of the seller perform the following procedures for each seller:				
a) For each card/pack type, reconcile the documented total dollar amount of cards/packs sold to the documented number of cards/packs sold? (11a)				
b) For each card/pack type, reconcile the number of cards/packs sold by comparing the documented beginning and ending assigned transaction number to the documented number of cards/packs sold? (11b)				
c) For paper cards sold, compare the documented ending assigned transaction number to the beginning transaction number of the paper card inventory to ensure the paper cards are used in consecutive number order? (11c)				

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Nevada Gaming Control Board
CPA MICS Compliance Checklist

Auditor's Name and Date

BINGO

Licensee _____ Review Period _____

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d) Investigate any variance noted from the performance of (a) – (c) and document the results of the follow-up? (11d)				
e) Sign the session bingo sales report indicating that sales have been verified? (This verifier may also sell bingo cards/packs as long as the sales are made out of a separate window/bank.) (11e)				
Note: The above MICS is not applicable for those locations with an annual bingo write of \$1 million or less in the previous 12-month period ended June 30. (11a-e, Note)				
16. Are procedures utilized to ensure the correct calling of numbers selected in the bingo game? (12) Verify by observation.				
<p>17. Is each ball shown to a television camera immediately before or after it is called so that it is individually displayed to all patrons? (13) Verify by observation. If compliance is achieved as described in the “Note” below, indicate this in the comments column and ensure compliance with the conditions indicated.</p> <p>Note: If a Board-authorized Smart Ball Blower system is used, a digital image of the ball number drawn may be displayed to patrons with the following conditions: (13, Note)</p> <ol style="list-style-type: none"> 1. An employee of the bingo department must monitor the system (the drawn ball in the blower and the digital image) to ensure that the correct digital number is displayed to patrons; (13, Note) 2. Patrons must be allowed to visually observe the drawn balls in the blower immediately upon request; and (13, Note) 3. The procedures utilized in meeting the requirements of the aforementioned conditions are delineated within the bingo written system of internal control pursuant to Regulation 6.090. (13, Note) 				
18. Are controls present to ensure that the numbered balls are placed back into the selection device prior to calling the next game? (14)				

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CPA MICS Compliance Checklist

Auditor's Name and Date

BINGO

Licensee _____ Review Period _____

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<p>19. Is the authenticity of each payout, including the payout amount and type of winning card, verified by at least two people? (15) Verify by observation.</p> <p>Note: A computerized card verifying system may function as the second person verifying the payout if the card with the winning numbers and its type are determined by the verifying system and are displayed to patrons in the bingo room. (15, Note)</p>				
<p>20. Prior to the payment of a winning paper and/or electronic bingo card, are procedures performed to ensure that the winning bingo card was sold for the session and the game during which it was played, and that it was not voided? (16) Verify by observation.</p>				
<p>Testing of payout documentation is required for Questions 21 – 23, as applicable. Select payout documentation for 2 days. Test days must be in non-consecutive months. Indicate test dates selected and results of testing.</p>				
<p>21. Do payouts over \$1,200 require written approval by supervisory personnel independent of the transaction to indicate that the card has been examined and verified to the master card inventory to ensure that the card has not been altered or inappropriately played during the session? (17)</p> <p>Note: Compliance with standards #16 and #17 is met if the Board-authorized bingo system, that includes an approved computerized card verifying system, individually inventories the cards/packs (electronic and paper) available for sale, and ensures the winning card is within the established inventory. (17, Note)</p>				
<p>22. Are payouts recorded by game and in total for the session on a payout report? (18) Verify by examination.</p>				
<p>23. Is the payout report mentioned in the previous question signed by two persons who witnessed and verified the dollar amount of the recorded payouts? (18) Verify by examination.</p>				
<p>24. Do payouts issued to a wagering account as WAT out require the following:</p>				
<p>a) Verification of the patron's identity via a secured personal identification? (19a)</p>				
<p>b) Confirmed receipt of the WAT out? (19b)</p>				

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Nevada Gaming Control Board
CPA MICS Compliance Checklist

Auditor's Name and Date

BINGO

Licensee _____ Review Period _____

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c) Is documentation created evidencing that the payout was made as a WAT out to the wagering account? (19c)				
Promotional Payouts, Drawings and Giveaway Programs				
25. Are the conditions for participating in promotional payouts, including drawings and giveaway programs, prominently displayed or available for patron review at the licensed location? (20) Verify by observation.				
Testing of promotional payouts is required, as applicable. Select one promotional payout form per day for 2 days. Test days must be in non-consecutive months. Indicate test dates selected and results of testing.				
26. For promotional payouts, including those as a result of drawings and giveaway programs, that are either deducted from gross revenue, or are greater than or equal to \$500 and not deducted from gross gaming revenue, documented at the time of the payout to include the following:				
a) Date, time and session? (21a)				
b) Dollar amount of payout or description of personal property (e.g., car)? (21b)				
c) Reason for payout (i.e., promotion name)? (21c)				
d) Signature(s) of the following number of employees verifying, authorizing, and completing the transaction with the patron: <ul style="list-style-type: none"> i) two employee signatures for payouts of \$100 or more that are deducted from gross gaming revenue (Note: For approved computerized systems that validate and print the dollar amount of the payout on a computer-generated form, only one employee signature is required on the payout form); ii) one employee signature for payouts less than \$100 that are deducted from gross gaming revenue; or iii) one employee signature for payouts of \$500 or more that are not deducted from gross gaming revenue? (21d) 				
e) Patron's name (for drawings only)? (21e)				

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Nevada Gaming Control Board
CPA MICS Compliance Checklist

Auditor's Name and Date

BINGO

Licensee _____ Review Period _____

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Note: MICS #21 documentation may be prepared by an individual who is not a bingo department employee as long as the required signatures are those of the employees completing the payout with the patron. (21a-e, Note)				
27. If the promotional cash payout (or cash equivalent) is less than \$500 and is not deducted from gross gaming revenue, is documentation created to support the bank accountability? (22) Note: Required documentation may consist of a line item on a cage or bingo accountability document (e.g., "43 \$10 bingo cash giveaway coupons=\$430"). (22)				
<u>Checkout Standards</u>				
Testing of bingo accountability documentation is required for Questions 28 through 32, as applicable. Select bingo accountability documentation for 2 days. Test days must be in non-consecutive months. Indicate test dates selected and results of testing.				
28. Are all funds used to operate the bingo department recorded on an accountability form? (23)				
29. Are the funds mentioned above counted by at least two persons and reconciled to the recorded amounts at the end of each session? (24)				
30. Is the session bingo sales and payout report signed as evidence of the above count and reconciliation? (24)				
31. Is the procedure in the previous question performed whenever there is a change of seller during a session? (In such a case when the cash is transferred from one seller to the next seller, the session bingo card/pack sales and payout report is to reflect for each seller and for the session the amount of cash turn-in and any variances between the cash turn-in and the amount of net cash that should be turned in for each seller.) (24, Note 1)				
32. Alternatively, are the procedures in MICS #24 performed at the end of each shift rather than at the end of each session? (24, Note 2)				

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Nevada Gaming Control Board
CPA MICS Compliance Checklist

Auditor's Name and Date

BINGO

Licensee _____ Review Period _____

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<u>Access to Sensitive Areas</u>				
33. Is access to the controlled bingo equipment (e.g., blower, balls in play, and back-up balls) restricted to authorized persons? (25)				
34. Are the following procedures performed to ensure the integrity of the bingo balls:				
a) Are the bingo balls inspected prior to being placed into play each day to ensure that each ball has an equal chance of being selected during the games of the bingo session? (26)				
b) Is the inspection performed by a minimum of two individuals and is the inspection documented? (26)				
c) Does the inspection documentation include the date and time of inspection, the inspection results, the investigation of any exceptions, and the signatures of the individuals completing the inspection? (26) Verify by examination.				
d) Is verification performed to ensure that all numbered balls are accounted for and in play prior to each session? (26)				
35. Is the bingo equipment maintained and checked for accuracy on a periodic basis? (27)				
36. Is the bingo card/pack inventory (including electronic cards/packs) controlled so as to ensure the integrity of the cards/packs being used? (28)				
<u>Accounting and Statistical Records</u>				
Testing of bingo revenue summary is required, as applicable. Select the bingo revenue summary for 2 days. Test days must be in non-consecutive months. Indicate test dates selected and results of testing.				
37. Is a bingo revenue summary, which includes write (card/pack sales), payouts, win and a win-to-write hold percentage, maintained for:				
a) Each session (session win-to-write hold percentage is not required)? (29a)				
b) Each day? (29b)				
c) Month-to-date? (29c)				
d) Year-to-date? (29d)				

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Nevada Gaming Control Board
CPA MICS Compliance Checklist

Auditor's Name and Date

BINGO

Licensee _____ Review Period _____

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38. Does management independent of the bingo department review the month-end bingo revenue summary statistical information (prepared prior to the submission of the NGC tax returns for the month in which the activity occurred) at least on a monthly basis and investigate any large or unusual statistical fluctuations? (30)				
39. Are the above investigations completed no later than 30 days after the generation of the month end bingo revenue summary? (30)				
40. Are the above investigations, at a minimum, performed for statistical percentage fluctuations from the base level for a month in excess of +/-5%? (31) Note: The base level is defined as either the win-to-write hold percentage for the most recent calendar or fiscal year, or a rolling average win-to-write hold percentage for the immediately preceding 12 months. If the licensee has been operating for less than 12 full months, base levels for partial years should be used. (31)				
41. Are the results of the above investigations documented and maintained? (32)				
<u>Random Number Generator</u>				
42. If the bingo game has a random number generator that determines win or loss, has it received Board and Commission approval as a gaming device? (Note after Random Number Generator heading)				
43. Are the numbers selected by the random number generator directly relayed to, and automatically recorded in, the bingo computer system? (33)				
<u>Contests/Tournaments</u>				
Testing two contests/tournaments is required, as applicable. Contests/tournaments should be in non-consecutive months. Indicate contests/tournaments selected and results of testing.				
44. Are all contest/tournament entry fees and prize payouts (including mail transactions) summarized on a cash accountability document on a daily basis? (34)				

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Nevada Gaming Control Board
CPA MICS Compliance Checklist

Auditor's Name and Date

BINGO

Licensee _____ Review Period _____

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45. When contest/tournament entry fees and payouts are transacted, are the transactions recorded on a document which contains:				
a) Patron's name? (35a)				
b) Date of entry/payout? (35b)				
c) Dollar amount of entry fee/payout (both alpha and numeric, or unalterable numeric) and/or nature and dollar value of any noncash payout)? (35c)				
d) Signature of the individual completing the transaction attesting to the receipt or disbursement of the entry fee/payout with the patron? (35d)				
e) Name of contest/tournament? (35e)				
46. Are the contest/tournament entry fees and payouts summarized and posted to the accounting records on at least a monthly basis? (36)				
47. Are contest/tournament rules included on all entry forms/brochures and prominently displayed or available for patron review at the licensed location? (37)				
48. Do the rules mentioned in the preceding question contain at least the following:				
a) All conditions that patrons must meet to qualify for entry into, and advancement through, the contest/tournament? (37a)				
b) Specific information pertaining to any single contest/tournament, including the dollar amount of money placed into the prize pool? (37b)				
c) The distribution of funds based on specific outcomes? (37c)				
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? (37d)				

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Nevada Gaming Control Board
CPA MICS Compliance Checklist

Auditor's Name and Date

BINGO

Licensee _____ Review Period _____

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49. Are the results, including the name of the event, date(s) of the event, total number of entries, dollar amount of entry fees, total prize pool, and the dollar amount paid for each winning category, of each contest/tournament recorded and available for patrons to review? (38)				
50. Is the name of each winner recorded and maintained, but not made available to the participants unless authorized by management personnel? (38)				
51. For free tournaments (i.e., patron does not pay an entry fee), is the information required by the above MICS recorded except for the number of entries, dollar amount of entry fees and total prize pool? (38, Note)				
52. Are the contest/tournament records required by standards 34 – 38, which are addressed above, maintained for each event? (39)				
<u>Computerized Player Tracking Systems</u>				
<p>Note 1: Compliance with MICS #40 - #45 is required for all computerized bingo player tracking systems. (Note 1 after Computerized Player Tracking Systems heading)</p> <p>Note 2: As used in these Bingo MICS, the term “point” or “points” is a generic term and refers to a representative of value awarded to a patron based upon specific criterion established by the licensee. Commonly, points are earned by patrons placing wagers or purchasing room, food, beverage or entertainment admissions. Patron accounts in a player tracking system are used to track points earned/awarded to patrons. (Note 2 after Computerized Player Tracking Systems heading)</p>				
53. Is the addition/deletion of points to player tracking accounts, other than through an automated process related to actual play, sufficiently documented (including substantiation of reasons for increases)? (40) Verify by examination.				
54. Is the addition/deletion of points to player tracking accounts authorized/performed by supervisory personnel of the player tracking, promotions, or bingo departments? (40)				
55. Is the supervisory authorization described in the preceding question documented and randomly verified by accounting/audit personnel on a quarterly basis? (40)				

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CPA MICS Compliance Checklist

Auditor's Name and Date

BINGO

Licensee _____ Review Period _____

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Note: MICS #38 does not apply to the deletion of points related to inactive or closed accounts through an automated process. (40, Note)				
56. Do employees who redeem points for patrons have access to inactive or closed accounts only with authorization from supervisory personnel? (41)				
57. Is the above access and approval to the inactive or closed accounts documented and maintained? (41) Verify by examination.				
58. Is patron identification required when redeeming points without a player tracking card? (42)				
59. Are changes to the player tracking system parameters, such as point structures and employee access, performed in one of the two following methods:				
a) Are they performed by supervisory personnel independent of the bingo department? (43)				
b) Are they performed by bingo supervisory personnel if sufficient documentation is generated and the propriety of the changes is randomly verified by personnel independent of the bingo department on a quarterly basis? (43)				
60. Are all other changes to the player tracking system appropriately documented? (44)				
61. Are rules and policies for player tracking accounts including the awarding, redeeming and expiration of points prominently displayed or available for patron review at the licensed location? (45)				
<u>Accounting/Auditing Standards</u> Note: For all accounting/auditing standards, if they are performed less frequently than required and/or the scope of the work is less than required, state the frequency and/or scope of the work that is performed. Additionally, if a MICS noncompliance issue is noted, specify the frequency and/or the scope of the work that is performed (i.e., if they perform a procedure, but not as often as they should, state how often they do it instead of just making a blanket statement that they don't do it monthly, quarterly, etc.).				

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CPA MICS Compliance Checklist

Auditor's Name and Date

BINGO

Licensee _____ Review Period _____

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Review of documentation evidencing the performance of bingo accounting/auditing standards is required. Select the appropriate documentation to determine that all required procedures are being performed.				
62. Are the bingo audit procedures performed by someone independent of the bingo operations? (46)				
63. Do accounting/audit personnel review all contests, tournaments, promotional payouts, drawings, and giveaway programs monthly to determine proper accounting treatment and proper bingo gross revenue win/loss computation? (47) 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.				
64. For all contests, tournaments, promotional payouts (including payouts from computerized player tracking activity), drawings, and giveaway programs is the following documentation maintained:				
a) Copies of the information provided to the patrons describing the contests, tournaments, promotional payouts, drawings, and giveaway programs (e.g., brochures, fliers)? (48a)				
b) Effective dates? (48b)				
c) Accounting treatment, including general ledger accounts, if applicable? (48c)				
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? (48d)				
e) The extent of responsibilities (including MICS compliance responsibilities) each organization and the licensee had in the contest/tournament (e.g., ABC nonprofit is to receive 100% of the entry fees and provide noncash prizes for the winners with the licensee collecting entry fees, operating the tournament and distributing prizes to winners)? (48d)				

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Nevada Gaming Control Board
CPA MICS Compliance Checklist

Auditor's Name and Date

BINGO

Licensee _____ Review Period _____

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65. Do accounting/audit personnel perform procedures (must include a review of documentation along with employee interviews and/or observations) monthly to ensure that promotional payouts, drawings and giveaway programs are conducted in accordance with the conditions provided to the patrons? (49) 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.				
66. Do accounting/audit personnel reconcile all contest/tournament entry and payout forms to the dollar amounts recorded in the appropriate accountability document daily? (50)				
67. 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? (51) 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. (51) 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.				
68. Do accounting/audit personnel perform the following:				
a) Review the session bingo sales reports daily for proper completion and to determine that the dollar amount of cards/packs sold is properly calculated? (52a)				
b) Review the payout report daily to determine that the dollar amount of payouts is properly calculated and for the proper signatures or initials as required by MICS #18? (52b)				
c) Reconcile the dollar amount of WAT in and WAT out per the WAT By Gaming Area report daily to the bingo revenue summary, and investigate and document any variances noted? (52c)				
d) Review all payouts in excess of \$1,200 daily for proper supervisor payout authorization? (52d)				

Verified per representation.
Verified per observation/examination.

Nevada Gaming Control Board
CPA MICS Compliance Checklist

Auditor's Name and Date

BINGO

Licensee _____ Review Period _____

Questions	Yes	No	N/A	Comments, W/P Reference
e) Compare net cash proceeds to the audited bingo win/loss by session daily and investigate any large cash overages or shortages (i.e., in excess of \$25)? (52e)				
f) Review all voids of bingo card/pack sales for proper completion and supervisory approval? (52f)				
g) For bingo computer systems, review the system report of voided bingo sales to determine appropriate supervisor authorization of voided card/pack sales? (52f)				
h) If a random number generator is used, review the numerical frequency distribution at least weekly for potential patterns during the previous four-week period? (52g)				
i) If a manual ball drawing device is used and a computerized bingo system (or auditing software) generates a drawn number frequency report, review the numerical frequency distribution at least weekly for potential patterns and missing numbers during the previous four-week period? (52h)				
j) For bingo computer systems, review system exception reports on a daily basis for propriety of transactions and unusual occurrences? (This review should include, but is not limited to, electronic bingo device malfunctions.) (52i)				
k) Are all improper transactions or unusual occurrences noted in the review above investigated with the results documented and maintained? (52i)				
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. (52i, Note)				
69. Monthly, do accounting/audit personnel perform the following procedures:				
a) Reconcile the total amount of WAT in and WAT out per the WAT Summary report to the month-end bingo revenue summary? (53)				
b) Is the reconciliation mentioned in the previous question documented and maintained with all variances being reviewed, documented and maintained? (53)				

Verified per representation.
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Nevada Gaming Control Board
CPA MICS Compliance Checklist

Auditor's Name and Date

BINGO

Licensee _____ Review Period _____

Questions	Yes	No	N/A	Comments, W/P Reference
70. Monthly, do accounting/audit personnel reconcile gross revenue from the general ledger and the bingo revenue summary to the monthly NGC tax return? (54)				
71. Is the reconciliation mentioned in the preceding question with all variances, including the variance caused by the reduction of bingo revenue on the NGC tax return due to an allowable tax deduction supported by inter-casino linked system reports, reviewed, documented and maintained? (54)				
72. Prior to the submission of the NGC tax returns for the month are the reconciliations required by MICS #53 and #54 completed, is any follow-up performed documented and maintained, and are any variances noted resolved prior to the submission of the tax returns? (55) For one month, review each reconciliation to verify that the reconciliation has been properly performed and that the amounts have been properly calculated. Indicate the month/year reviewed for each reconciliation and the results of each reconciliation.				
73. For computerized player tracking systems, do accounting/audit personnel perform the following procedures at least one day per quarter:				
a) Review all point addition/deletion authorization documentation, other than for point additions/deletions made through an automated process, for propriety? (56a)				
b) Review exception reports including transfers between accounts? (56b)				
c) Review documentation related to access to inactive and closed accounts? (56c)				
74. At least annually, are the following procedures performed for the computerized bingo player tracking system (in-house developed and purchased systems):				
a) Is the system reviewed by personnel independent of the individuals that set up or make changes to the system parameters to determine that the configuration parameters are accurate and have not been altered without appropriate management authorization (e.g., verify the accuracy of the awarding of points based on the dollar amount wagered)? (57)				

Verified per representation.
Verified per observation/examination.

Nevada Gaming Control Board
CPA MICS Compliance Checklist

Auditor's Name and Date

BINGO

Licensee _____ Review Period _____

Questions	Yes	No	N/A	Comments, W/P Reference
b) If possible, is the system tested to further verify the accuracy of the configuration parameters (e.g., simulate activity to verify the accuracy of the amount of points awarded)? (57)				
c) Are the test results documented and maintained? (57)				
75. Quarterly, is an inventory of all sensitive bingo keys performed and reconciled to records of keys made, issued, and destroyed and are investigations performed for all keys unaccounted for with the investigations being documented? (58) Note: Sensitive keys include, but are not limited to, keys used to access restricted computer storage media and/or restricted equipment used to conduct the bingo game (e.g. bingo blower, back-up bingo ball inventories). (58, Note)				
76. Is documentation (e.g., log, checklist, notation on reports, and tapes attached to original documents) maintained evidencing the performance of bingo audit procedures, the exceptions noted and follow-up of all bingo audit exceptions? (59) Verify by examination.				
<u>Written System of Internal Control</u>				
77. Has the licensee's written system of internal control for bingo been re-read prior to responding to the following question?				
78. Does the written system of internal control for bingo reflect the actual control procedures in effect for compliance with the MICS, variations from the minimum internal control standards approved pursuant to Regulation 6.090(8), and Regulation 14 associated equipment approvals? [Regulation 6.090(13)]				

Verified per representation.
Verified per observation/examination.