

STATE OF NEVADA
GAMING CONTROL BOARD
MINIMUM INTERNAL CONTROL STANDARDS

SLOTS

Note 1: The controls in effect for participation slot machines will provide at least the level of control described by these MICS.

Note 2: One slot route operator's employee may be used to fill the employee requirements except in a supervisory capacity.

Note 3: 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 4: For any Board-authorized computer applications, alternate documentation and/or procedures which provide at least the level of control described by these MICS as determined by the Audit Division will be acceptable, and a MICS variation pursuant to Regulation 6.090 will be unnecessary.

Note 5: As used in these MICS, the following terms have the same meanings as delineated in Regulation 5.220, Regulation 14.010 and the Regulation 14 Technical Standards ("TS"), as applicable:

System based game ("SBG") [TS 1.010]

System supported game ("SSG") [TS 1.010]

Mobile gaming system ("MGS") [Regulation 5.220]

Mobile communications device ("MCD") [Regulation 5.220]

Socket ID [TS 1.010]

Wagering account [TS 1.010]

Cashless wagering system ("CWS") [Regulation 14.010(1)]

Note 6: As used in these MICS, the term "WAT" means wagering account transfer.

Note 7: As used in these MICS, any reference to "SBG" includes MGS unless MGS is specifically addressed in the MICS. Any reference to "slot machine" refers to a conventional gaming device, a client station used with SSG, or a client station used with SBG that is installed on the casino floor equipped with a bill validator and voucher printer. A reference to "socket ID" connotes the MICS is applicable to SBG client stations and mobile communication devices, and is generally used for those standards that address the accumulation, recording, and reporting of meter information and wagering account transfer data by SBG socket (and all SBG and MGS client stations accessing the socket) and not by slot machine.

Note 8: As used in these MICS, the term "TS3 OSMS" means an approved on-line slot metering system that satisfies the requirements of Regulation 14 Technical Standard 3. The term "non TS3 OSMS" means an approved on-line slot metering system that does not satisfy the requirements of Regulation 14 Technical Standard 3.

Note 9: As used in these MICS, the term "paytable" is used to identify a game and its related payout schedule unless otherwise specified.

Note 10: Electronic funds transfers from a financial institution to a slot machine, or a SBG game server, are not permitted unless the licensee specifically receives Board approval to have such transfers.

Note 11: As used in these MICS, the term "4% spread payable" means a payable with a difference in theoretical hold percentage exceeding 4 percent for single-coin play versus maximum-coin play (i.e., one coin, two coins, etc.).

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Note 12: 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 slots section of the written system of internal control pursuant to Regulation 6.090.

Coin Drop Standards

1. The coin drop and count for each slot machine must be performed at least once a month.
2. A minimum of three employees are involved in the removal and transport of the slot drop, at least one of whom is independent of the slot department. The employees removing and transporting the slot drop are involved as follows:
 - a. A member of the coin drop team removes the coin drop buckets from the slot drop cabinet.
 - b. To ensure funds are not removed from the coin buckets, a second employee must be able to monitor (witness in person) at all times the drop team member opening the slot drop cabinets, removing the coin drop buckets, and placing the coin buckets on the cart.
 - c. An employee, either a third coin drop team member or the member performing the monitoring function, provides security of the storage of the coin drop buckets on the cart until all coin drop buckets have been transported to the count room.
 - d. A minimum of two employees, at least one of whom is independent of the slot department, transports the coin drop buckets directly to the hard count room or other similarly restricted location where the drop proceeds are locked in a secure manner until the count takes place.
3. If more than one trip is required to remove the coin drop from the slot machines scheduled to be dropped, the filled carts or coins are either locked in the count room or secured in another equivalent manner.

Equipment Standards

4. A weigh scale calibration module is physically secured so as to prevent unauthorized access and recalibration (e.g., prenumbered seal, lock and key, etc.).
5. Someone independent of the cage, vault, and slot departments, and count team is required to be present whenever the calibration module is accessed and such access is documented and maintained.
6. If a weigh scale interface is used, it is adequately restricted so as to prevent unauthorized access (passwords, keys, etc.).
7. If the weigh scale has a zero adjustment mechanism, it is either physically limited to minor adjustments (e.g., weight of a bucket) or physically situated such that any unnecessary adjustments to it during the weigh process would be observed by other count team members.
8. Unannounced weigh scale and weigh scale interface (if applicable) tests are performed by someone who is independent of the cage, vault and slot departments and count team at least on a quarterly basis with the test results being documented and maintained. All denominations of coin and tokens weighed by the weigh scale must be tested.

Note: The tests 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.

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9. Immediately prior to the coin count at least two count team members verify the accuracy of the weigh scale with varying weights or with varying amounts of previously counted coin for each denomination accepted by slot machines to ensure the scale is properly calibrated. (Varying weights/coin from drop to drop is acceptable.) The test results are documented and maintained.
10. If a mechanical coin counter is used (instead of a weigh scale), test procedures performed are equivalent to those described in MICS #8 and #9.

Slot Coin Count and Wrap Standards

Note: “Wrapped coin” includes coins/tokens in coin wrappers, bags and racks.

11. The coin weigh/count is performed by a minimum of three employees.
12. At no time during the coin weigh/count will there be fewer than three employees in the count room. 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 a count is restricted to members of the drop and count teams, authorized observers (including auditors and security personnel), supervisors for resolution of problems, authorized maintenance personnel, and personnel performing coin transfers.

Note: For simultaneous counts of the coin weigh/count proceeds and slot currency acceptor count proceeds (or other revenue center), a minimum of six employees are to be involved – three per count. Upon the acceptance of the proceeds of one of the counts by cage/vault personnel, 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 access (e.g., locked in a cabinet) while the three 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).

13. The coin count team is independent of the slot department and the department responsible for the subsequent accountability of coin count proceeds. A nonsupervisory slot employee (a person below the level of slot shift supervisor) may be a member of the coin count team if the employee does not record (e.g., operate the weigh scale) or verify the count.
14. The following functions are performed in the counting of the coin drop:
 - a. Recording function which involves the recording of the coin weigh/count.
 - b. Count team supervisor function which involves the control of the coin weigh and wrap process. The count team supervisor is precluded from performing the initial recording of the coin weigh/count unless the weigh scale generates a report of the scale activity (e.g., weigh scale tape).
15. The amount of the coin drop for each slot machine and in total for each denomination is recorded in ink on a coin count document by the recorder or the weigh scale generates a report of the count amount (e.g., weigh scale tape). Additionally, if a weigh scale interface is used, the coin drop figures are transferred via direct communications line or computer storage media to the accounting department.
16. The recorder/scale operator and at least one other count team member sign the weigh scale report/coin count document attesting to the accuracy of the coin weigh/count.

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17. At least three employees who participate in the coin weigh/count and/or wrap process sign the coin count document or a summary report to attest to the employee's presence. If all other count team members do not sign the coin count document or a summary report, the other count team members sign a supplemental document evidencing participation in the coin weigh/count and/or wrap.
18. The coins are wrapped and reconciled in a manner which precludes the commingling of the current coin drop with coin from the next coin drop. If the coins are not wrapped immediately after being weighed/counted, the coins are secured and not commingled with any other coin.
19. Bagged coin, if applicable, must be meter counted and sealed. Bags are labeled with the dollar amount contained in the bag unless bags with pre-established, fixed dollar amounts and denominations are utilized (e.g., orange bags are only used for \$500 of quarters).
20. The wrapping of the coin drop is performed by a minimum of two employees until the proceeds have been accepted into cage/vault accountability.

Note: If the coin count is conducted with a continuous mechanical count meter which is not reset during the count and is verified in writing by at least three employees at the start and end of each denomination count, then one employee may perform the wrap.

21. If the coins are transported off the property, a second (alternative) count procedure must be performed before the unwrapped coins leave the property. Any variances must be documented.
22. Coin transfers out of the count room during the coin count and wrap process are either strictly prohibited or, if transfers are permitted during the count and wrap, each transfer is recorded on a separate multi-part form used solely for coin count transfers performed during the count.
23. Coin transfers, as noted above, are counted and transfer forms are signed by at least two members of the count team and by someone independent of the count team. At least one part of the transfer form remains in the count room until all the coin drop has been accepted into cage/vault accountability. The other part of the transfer form accompanies the funds being transferred from the count room.
24. Corrections on any coin 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 weigh scale interface is used, corrections to coin 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 slot department and count team enters the correct figure into the computer system prior to the generation of related slot reports.
 - b. Correct the error in the computer system and enter 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 slot machine number, the error, the correction and the count team members attesting to the propriety of the correction.

Non-Segregated Coin Room

Note: If the count room also serves as a coin room and the coin room inventory is not secured so as to preclude access by the count team, then MICS #25 and #26 are applicable:

25. At the commencement of the coin count the following requirements are met:

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- a. The coin room inventory is counted by at least two employees, one of whom is a member of the count team and the other is independent of the coin weigh/count and wrap process.
 - b. The above count is recorded on an appropriate inventory form.
26. Upon completion of the wrap of the coin drop, the following requirements are met:
- a. At least two members of the count team (wrap team), independently from each other, count the ending coin room inventory.
 - b. The final count figures, in total and by denomination, are recorded on a summary report(s) which evidences the calculation of the final wrap by subtracting the beginning inventory from the sum of the ending inventory and transfers in and out of the coin room.
 - c. Prior to verification of the count by cage/vault personnel, the same count team members as discussed above (or accounting personnel) compare the final wrap and transfers, if applicable, to the coin weigh/count in total and by denomination, recording the comparison and noting any variances in the summary report.
 - d. An employee of the cage/vault department (who is independent of the count team) performs a count of the ending coin room inventory by denomination and reconciles it to the beginning inventory, wrap, transfers and coin weigh/count. Any reconciliation variance is documented.
 - e. At the conclusion of the reconciliation, at least two count/wrap team members and the cage/vault employee who assumes accountability of the proceeds sign the summary report(s), or other reconciling document, attesting to its accuracy thereby ending the count.

Segregated Coin Room

Note: If the count room is segregated from the coin room, or if the coin room is used as a count room and the coin room inventory is secured to preclude access by the count team, MICS #27 is applicable:

27. Upon completion of the wrap of the coin drop:
- a. At least two members of the count/wrap team count the final wrapped slot drop independently from each other.
 - b. The final count figures, in total and by denomination, are recorded on a summary report.
 - c. Prior to verification of the count by cage/vault personnel, the same count team members as discussed above (or accounting personnel) compare the final wrap and transfers, if applicable, to the coin weigh/count in total and by denomination, recording the comparison and noting any variances in the summary report.
 - d. An employee of the cage/vault department (who is independent of the count team) performs a count of the wrapped coin drop by denomination that is being turned over to the cage/vault accountability and reconciles it to the coin drop amount recorded on the summary report, less any transfers, if applicable. Any variance is reconciled and documented.
 - e. At the conclusion of the reconciliation, at least two count team members and the cage/vault employee who assumes accountability of the coin drop proceeds sign the summary report, or other reconciling document, attesting to its accuracy thereby ending the count.
 - f. The wrapped coins (exclusive of proper transfers) are transported to the cage or vault after the reconciliation of the coin weigh/count to the wrap.

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Coin Count Completion and Documentation

28. Large (by denomination, either \$1,000 or 2% of the drop, whichever is less) or unusual (e.g., zero for weigh count or patterned for all counts) variances between the coin weigh/count and wrap are investigated by management personnel independent of the slot department, count team and the cage/vault functions before the start of the next coin drop and count. The results of such investigation are documented and maintained.
29. All coin weigh/count and wrap documentation, including coin drop transfer forms and any applicable computer storage media, is 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) to preclude cage personnel from accessing the documents until retrieved by the accounting department.
30. The count team does not have access to coin drop amounts per the slot machine meters until after the count is completed and the drop proceeds have been accepted into cage/vault accountability. A count team member is allowed to read/record the amount from the coin drop meters as long as the count team members do not have knowledge of the dollar amount of coin contained in the coin drop buckets pursuant to the coin drop meters during the count process.

Currency Acceptor Drop and Count Standards

Note 1: Throughout these Slots MICS the term “wagering instrument” refers to slot machine wagering vouchers and slot machine coupons, terms defined in the Regulation 14 Technical Standards. The currency acceptor drop and count MICS also apply to wagering instruments.

Note 2: The count begins with the opening of the first drop box and ends when a member of the cage/vault department signs the count sheet and assumes accountability of the proceeds.

31. The currency acceptor drop and count for each slot machine must be performed at least once a month.
32. A minimum of three employees are involved in the removal of the currency acceptor drop boxes from the slot machines, at least one of whom is independent of the slot department. The employees removing and transporting the slot drop are involved as follows:
 - a. A member of the currency acceptor drop team removes the currency acceptor drop boxes from the slot machine.
 - b. To ensure funds are not removed from the currency acceptor drop boxes, a second employee must be able to monitor (witness in person) at all times the drop team member removing the currency acceptor drop boxes from the slot machine and placing the currency acceptor boxes on the cart.
 - c. An employee provides security over the storage of the currency acceptor drop boxes on the cart until all the currency acceptor drop boxes have been transported to the count room.
 - d. A minimum of two employees, at least one of whom is independent of the slot department, transports the currency acceptor drop boxes directly to the currency count room or other similarly restricted location where the drop proceeds are locked in a secure manner until the count takes place.
33. If more than one trip is required to remove the currency acceptor drop boxes from the slot machines scheduled to be dropped, access to stored full boxes is restricted to authorized members of the drop and count teams with the full boxes either locked in the count room or secured in another equivalent manner. For other than the scheduled currency acceptor count, stored full currency acceptor drop boxes must be secured such that a minimum of three employees from three different departments must be involved to access the boxes.

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34. The currency acceptor count is performed in the soft count room or equivalently secure area with comparable controls. The contents of the currency acceptors cannot be transported off the property for count purposes.
35. 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 (including auditors and security personnel), supervisors for resolution of problems, authorized maintenance personnel and personnel performing coin/currency transfers.
36. If counts from various revenue centers occur simultaneously in the count room with the currency acceptor count, procedures that prevent the commingling of funds from different revenue centers are in effect.
37. The currency acceptor count is performed by a minimum of three employees physically located in the count room until the proceeds have been accepted into 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 slot currency acceptor proceeds and either the slot coin drop proceeds or table games/card games counts, a minimum of six employees are to be involved – three per count. Upon the acceptance of the proceeds of one of the counts by cage/vault personnel, 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 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).

38. The currency acceptor count team is independent of the slot department and the department responsible for the subsequent accountability of currency acceptor proceeds. A nonsupervisory slot employee (a person below the level of slot shift supervisor) may be a member of the currency acceptor count team if the employee does not record (e.g., operates the currency counter) or verify the count.

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

39. The count team does not have access to bill-in amounts per the slot machine/socket ID meters until after the count is completed and the drop proceeds are accepted into cage/vault accountability. A count team member is allowed to read/record the amount from the bill in meters as long as the count team members do not have knowledge of the dollar amount of currency contained in the currency acceptor drop boxes pursuant to the bill in meters during the count process.
40. If a currency counter interface is used, it is adequately restricted so as to prevent unauthorized access (passwords, keys, etc.).
41. Unannounced currency counter and currency counter interface (if applicable) tests are performed by someone who is independent of the cage, vault and slot departments and count team on at least a quarterly basis with the test results being documented and maintained. All denominations of currency and all types of wagering instruments counted by the currency counter must be tested.

Note: The tests 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.

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42. Immediately prior to the currency acceptor 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) and with each type of wagering instrument (for number of instruments or for dollar amount). 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 Table Games MICS as long as the same count team members complete one count and proceed to the other revenue center count.

43. The currency acceptor 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.
44. The dollar amount of the currency drop from each slot machine and in total for each denomination is recorded in ink or other permanent form of recordation on a slot count document. Additionally, 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.
45. For each wagering instrument removed from each drop box, the dollar amount and the validation number is recorded/scanned, by slot machine, in the CWS during the count. The CWS generates a slot count document indicating the total dollar amount and/or total number of wagering instruments counted in the count room.
46. 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 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.
47. 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 slot machine, and to ensure that two counts of the rejected currency (by slot machine and in total) are performed to verify the correct amount of drop (including rejected currency) is recorded on the count sheet.

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

48. 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.
49. Currency transfers out of the count room during the currency acceptor 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 acceptor count transfers performed during the count.
50. Currency transfers, as noted above, are counted and transfer forms are signed for 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 being transferred from the count room.

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51. 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 final 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 slot department and count team enters the correct figure into the computer system prior to the generation of related slot reports.
 - b. Correcting the error in the computer system and entering the passwords of at least two count team members. If this procedure is used, an exception report is generated by the computer system identifying the slot machine number, the error, the correction and the count team members attesting to the propriety of the correction.
52. At the conclusion of the count, the currency drop amount recorded on the count sheet 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.

Note: The above MICS does not apply to wagering instruments removed from the currency acceptor drop boxes.

53. All members of the count team attest by signature to the accuracy of the currency drop count and either the dollar amount or the number of wagering instruments counted (if dollar amount is not available to count team). Three verifying signatures on the count sheet are adequate if all additional count team members sign a supplemental document evidencing involvement in the count process.
54. 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 count sheet, less any transfers, if applicable. Any variance is reconciled and documented.

Note: The above MICS does not apply to wagering instruments removed from the currency acceptor drop boxes.

55. The cage/vault employee signs the count sheet, or other reconciling document, and assumes accountability of the currency proceeds, thereby ending the count.
56. Access to stored full drop boxes is restricted to authorized members of the drop and count teams.
57. The count sheet and all supporting documents including currency drop transfer forms, wagering instruments, 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) to preclude cage personnel from accessing the documents until retrieved by the accounting department.

Jackpot Payouts, Slot Fills, Short Pays, Cancelled Credit Payouts, Promotional Payouts, Drawings and Giveaway Programs

Note: Promotional payouts are supplemental payouts which are not reflected in the payable.

58. For jackpot payouts, short pays exceeding \$10, payouts of cancelled credits, and slot fills, the payout form/documentation (minimum two-part form) includes the following information:
- a. Date and time.
 - b. Slot machine number or, for SBG, the socket ID number.

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c. Dollar amount of cash payout or slot fill (both alpha and numeric), or description of personal property awarded.

Note: Alpha is optional if another unalterable method is used for evidencing the amount of the payout or fill.

d. Game outcome (e.g., reel symbols, video poker winning hand, etc.) for jackpot payouts only.

Note: Stating “multi-line payout” is adequate as the game outcome recorded on the jackpot payout form.

e. Signatures of at least two employees verifying and witnessing the payout or fill.

Note: Only one individual is required to witness, verify, and complete certain transactions when the specific circumstances of MICS #66, Note 2 apply.

f. Preprinted or concurrently-printed sequential number.

g. The type of payout (e.g., slot jackpot, fill, cancelled credits, short pay, external bonus, and external progressive).

59. Payouts over a predetermined amount not to exceed \$50,000 require the signature and verification of a supervisory or management employee independent of the slot department. This predetermined amount is authorized by management and is delineated within the slot department section of the written system of internal control pursuant to Regulation 6.090.

60. For short pays of \$10 or less paid from an employee’s bank and not paid from a slot machine’s hopper, the payout form or log (single-part form is acceptable) includes:

a. Date and time.

b. Slot machine number.

c. Dollar amount of payout (both alpha and numeric).

Note: Alpha is optional if another unalterable method is used for evidencing the amount of the payout.

d. Signature of employee making the payout.

e. Reason for payout (e.g., short pay).

61. The conditions for participating in promotional payouts, including drawings and giveaway programs, are prominently displayed or available for patron review at the licensed location.

62. Promotional payouts, including those as a result of drawings and giveaway programs, that are either deducted from gross gaming revenue, or are greater than or equal to \$500 and not deducted from gross gaming revenue, are documented at the time of the payout on a slot payout form to include the following:

a. Date and time.

b. Slot machine number or, for SBG, socket ID number when payout is associated with specific slot play.

c. Dollar amount of payout or description of personal property (e.g., jacket, toaster, car, etc.).

d. Reason for payout (e.g., double jackpots, four-of-a-kind bonus, etc.).

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e. Signature(s) of the following number of employees verifying, authorizing, and completing the promotional payout with the patron:

1) Two employee signatures for all 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.

2) One employee signature for payouts of less than \$100 that are deducted from gross gaming revenue; or

3) One employee signature for payouts of \$500 or more that are not deducted from gross gaming revenue.

f. Patron's name (for drawings only).

Note: MICS #62 documentation may be prepared by an individual who is not a slot department employee as long as the required signatures are those of the employees completing the payout with the patron.

63. If a promotional cash (or cash equivalent) payout is less than \$500 and is not deducted from gross gaming revenue, documentation is created to support the decrease in bank accountability.

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

64. When a sequentially-numbered payout form is voided, the employee completing the void clearly marks "void" across the face of the form, signs adjacent to the void indication, and submits all parts of the payout form to the accounting department for retention and accountability.

65. Payouts recorded on a manual payout form, including jackpots, fills, cancelled credits, short pays exceeding \$10 and promotional payouts exceeding \$100 that are deducted from gross gaming revenue, are controlled and completed in a manner that precludes a custodian of funds from altering the dollar amount on all parts of the payout form subsequent to the payout and misappropriating the funds.

66. Manual and computerized payouts, including jackpots, fills, cancelled credits, short pays exceeding \$10 and promotional payouts exceeding \$100 that are deducted from gross gaming revenue, are controlled and completed in a manner that precludes any one individual from initiating and producing a fraudulent payout form, obtaining the funds, forging signatures on the payout form, routing all parts of the form, and misappropriating the funds.

Note 1: Acceptable procedures in meeting the requirements of MICS #66 include the following:

- Funds are issued either to a second verifier of the payout (i.e., someone other than the individual who generated/requested the ticket) or to two individuals concurrently (i.e., the generator/requestor of the form and the verifier of the payout). Both individuals witness the payout, or
- The routing of one part of the completed form is under the physical control (e.g., dropped in a locked box) of an individual other than the individual that obtained/issued the funds and the individual that obtained/issued the funds must not be able to place the form in the locked box, or
- Some other procedure which provides at least the same level of control as discussed in this note.

Note 2: As referred to as MICS #58e, only one individual is required to witness, verify, and complete the following transactions:

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- For jackpot payouts completed with an approved computerized slot payout system, when the computerized slot payout system validates, initiates, and prints the dollar amount of the jackpot payout on the form for jackpot payouts less than \$1,200. For jackpot payouts of \$1,200 or more and in other situations that allow an individual to add or edit the dollar amount of the jackpot payout by more than \$1 in the computerized slot payout system, two individuals must be physically involved in verifying and witnessing the payout as described in Note 1, above.
- For cancelled credits or jackpot payouts for less than \$1,200 manually paid during the time period the CWS or the computerized slot payout system is inoperative, when the TS3 OSMS connected and communicating with the slot machine reflects the meter payout transaction in slot performance reports pursuant to MICS #134a. Audit/accounting personnel must review for any variances when comparing the manual payouts made to the payouts recorded by the attendant paid meters as required by MICS #135 and #136.

Slot Fill Cabinets

Note: MICS #67 - #70 apply when fill bags are maintained in a slot fill cabinet that is used to replenish the slot machine hopper when empty.

67. A fill bag transfer from a slot fill cabinet to a slot machine's hopper requires the involvement of two persons and the completion of a fill form when the funds are placed in the slot machine's hopper.

Note: The transfer of funds from the slot fill cabinet to the slot machine hopper may be performed by one person if an on-line computerized system records and generates a report indicating the person's name, date, time and purpose for each opening of the slot fill cabinet door, and a computerized slot payout system initiates and validates the fill transaction and prints the dollar amount of the fill on the computerized fill form.

68. A slot fill cabinet contains funds for only one hopper fill for only one specific slot machine. The dollar amount in the fill cabinet is either capitalized in the accounting records as part of the slot machine hopper load account or is included in the slot or cage department accountability.

69. Fill bag transfers from the cage or slot booth to the slot fill cabinet requires the physical involvement of two persons to witness and verify funds being placed into the slot fill cabinet even when an on-line computerized system monitors access to the slot fill cabinet.

Note: The transfer of fill bags from the cage or booth to the slot fill cabinet is not a fill transaction that requires the completion of a fill form.

70. All transfers of funds from the cage or booth to the slot fill cabinet are documented to support the decrease in the cage or slot department accountability. The documentation is signed by the individuals involved with the transfer and is sent to the accounting department daily. The documentation is retained for at least 7 days.

Note: When a fill form is used to support both the decrease in the accountability and the fill to the slot machine hopper, the fill form is retained in accordance with Regulation 6.060.

Wagering Instruments

71. An employee must not use a slot machine to create a wagering instrument for later sale or free play promotion to a patron.

72. The issuance of wagering instruments for promotional purposes, other than through actual slot play or through the purchase of wagering instruments by the patron, must be sufficiently documented and authorized by management

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personnel independent of the slot department. Alternatively, slot supervisory employees may authorize the issuance of the wagering instruments for promotional purposes if sufficient documentation is generated and employees independent of the slot department on a quarterly basis randomly verify the issuance.

73. Prior to making payment on a wagering instrument, an employee must verify the validity of the instrument through the CWS. Prior to such payments, supervisory personnel approve payment of wagering instruments in excess of an amount determined by management (not to exceed \$10,000) by signing, dating and writing/stamping with a paid designation on the wagering instrument. The dollar amount threshold determined by management is delineated within the slots section of the written system of internal control pursuant to Regulation 6.090.

Note: An employee cannot verify the validity of the wagering instrument by inserting it into a slot machine bill validator.

74. When a wagering instrument in excess of \$100 cannot be validated (scanned) for payment through the CWS other than because of a system failure (i.e., lost, stolen, mutilated or expired wagering instruments), supervisory personnel approve payment by signing, dating and writing/stamping with a paid designation on the wagering instrument. The amount of the payment is also recorded on the instrument if the pre-printed amount is not legible. If an instrument is not available, a document is prepared evidencing the approval and the above required information along with the instrument's validation number, if available. Prior to such payments, supervisory personnel review the applicable slot play transaction history or other CWS records to verify the validity of the wagering instrument. The payment of the wagering instrument is entered into the CWS by cage/slot/accounting employees immediately, as applicable.
75. In the event of system failure, supervisory personnel approve payment of wagering instruments in excess of an amount determined by management (not to exceed \$500) by signing, dating and writing/stamping with a paid designation on the wagering instrument. Prior to such payments, supervisory personnel review the slot play transaction history or any other similar method to verify the validity of the wagering instrument. The payment of the wagering instrument is entered into the CWS by cage/slot/accounting employees when the system resumes operation. The dollar amount threshold determined by management is delineated within the slots section of the written system of internal control pursuant to Regulation 6.090.
76. During a system failure, wagering instruments not requiring supervisory approval for payment when paid are written/stamped with a paid designation, signed by the cashier and noted with the date paid. The payment of the wagering instrument is entered into the CWS by cage/slot/accounting personnel when the system resumes operation.
77. Unredeemed wagering instruments can only be voided in the CWS when the instrument is available and when voided by employees independent of the slot department. The employee completing the void enters the void into CWS and clearly marks "void" across the face of the instrument, dates and signs the face of the instrument. The accounting department maintains the voided wagering instrument.
78. Wagering instruments found by employees are held in a secure location until claimed by a patron or until such time as the instruments expire or are paid.

Payout Receipt Systems

Note: A payout receipt system issues a receipt/report for cancelled credits that may not be rewagered and therefore is not a CWS. Some systems print a receipt only at the slot machine, while others only print a report at a printer station that is located within a cashier's area (including cage, booth, change banks, etc.).

79. Prior to making a payment on a payout receipt, the cashier must verify the validity of the payout through the payout receipt system.

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80. In the event of system failure, supervisory personnel approve payment of payout receipts in excess of an amount determined by management (not to exceed \$500) by signing the payout receipt. The dollar amount threshold determined by management is delineated within the slots section of the written system of internal control pursuant to Regulation 6.090.
81. Payout receipts paid during a period of system failure without system validation must be entered into the payout receipt system when the system resumes operation.
82. For systems that generate payout receipts at the slot machine:
- a. Validity of the payout need not be verified at the slot machine.
 - b. The payout receipt is exchanged for funds and then placed in the cashier's bank for shift-end reconciliation purposes.
83. For systems that generate a report at a printer station in a cashier's area:
- a. Validity of the payout must be verified by examining the slot machine.
 - b. The slot machine may not be placed back into play through the use of an automatic or remote controlled reset device unless the cashier's area is immediately adjacent to the device and the validity of the payout can be determined by examining the slot machine from the cashier's area.
 - c. Funds may be transported from the cashier's area to the slot machine by the employee that verifies the validity of the payout. Alternatively, the employee verifying the validity of the payout may escort the patron to the cashier's area so the patron may receive the funds.
 - d. The report is used for shift-end reconciliation procedures.

Slot Department Funds Standards

84. All slot department cages, booths and banks that are active during the shift are counted and reconciled each shift by two employees utilizing appropriate accountability documentation. All bagged coin/tokens created by employees with funds from the same employee's bank are weighed/counted on a sample basis and compared to the dollar amount indicated on the bag. Unexplained variances are documented and maintained.

Note: Slot department automated kiosks (e.g., change machines, patron cashless wagering kiosks, jackpot payout kiosks, etc.) do not require counting/reconciling each shift. See MICS #89 and #90 for requirements for patron cashless wagering kiosks and jackpot payout kiosks.

85. A CWS provides records of the dollar amount of active wagering instruments created (i.e., available for sale or distributed for promotional purposes) and of wagering account transactions (i.e., deposits, withdrawals, and account adjustments) that should be reflected in the bank's accountability. Such CWS records are utilized in reconciling, at least once a day, the inventory of active wagering instruments and funds held for wagering accounts.

Note: The above MICS is applicable to employee banks, including cage or other department banks, where such transactions occur.

86. The wrapping of loose coin/tokens from all departments' employee banks is performed at a time or location that does not interfere with the coin weigh count/wrap process or the accountability of that process.
87. All transfers of funds from one bank to another bank are documented and:

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- a. Each even-money exchange (cash or noncash) is recorded on a separate multi-part form and retained for at least 24 hours.

Note: A form is not required to be completed when the funds for an even-money exchange are transferred from one bank to another bank instantaneously (e.g., \$100 denomination bills are exchanged for \$20 denomination bills).

- b. Each increase/decrease to a bank's accountability inventory with funds from the cage/vault is recorded on a separate multi-part form with a preprinted or concurrently printed number. All parts of the form are sent to the accounting department daily and retained for at least 7 days.
88. All bagged coin/tokens created by employees with funds from the same employee's bank, when the bagged coin is to be used as a fill bag for a slot machine hopper fill, must be weighed or counted by a second employee immediately prior to being placed into a slot machine hopper. Any variance between the weighed/counted amount and the labeled amount is documented and maintained. For all variances, the fill bag is adjusted to the correct standard fill amount prior to being used as a fill for a hopper.
89. For each patron cashless wagering kiosk:
- a. At least weekly, wagering instruments redeemed at the kiosk are removed by at least two employees.
 - b. At least weekly, at least two employees remove the remaining bills (including cash from a currency acceptor) from the kiosk, count the cash and document the count.
 - c. At least quarterly, at least two employees remove the remaining coin from the kiosk, count the coin and document the count.
 - d. Whenever employees remove wagering instruments from a kiosk, or cash is removed from or inserted into a kiosk, kiosk reports are generated from the kiosk regarding kiosk transactions and accountability.
 - e. At least weekly, the kiosk transactions are reconciled by slot, cage or accounting employees: the cash remaining in each kiosk (including cash accepted by the kiosk) to the cash initially loaded into the kiosk (i.e., imprest amount) less the wagering instruments redeemed plus wagering instruments sold. The kiosk reports are compared to the transactions recorded by the CWS. Variances are documented and investigated.
 - f. Wagering instruments are ultimately delivered to the accounting department.

Note: MICS #89 only applies to kiosks that redeem and/or sell wagering instruments.

90. For each employee jackpot payout kiosk:
- a. At least weekly, kiosk reports are obtained and compared to other system reports (e.g., slot jackpot reports).
 - b. At least weekly, a minimum of two employees remove the remaining bills from the kiosk, count the cash and document the count.
 - c. At least quarterly, a minimum of two employees remove the remaining bills and coin from the kiosk, count the cash and document the count.
 - d. Whenever cash is removed from or inserted into a kiosk, kiosk reports are generated from the kiosk regarding the kiosk transactions and accountability.

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- e. At least weekly, the kiosk transactions are reconciled by slot, cage or accounting employees: the cash remaining in each kiosk to the cash loaded into the kiosk less the payouts from the kiosk. The kiosk reports are compared to the transactions recorded by the other systems (e.g., slot jackpot reports). Variances are documented and investigated.

Game Program Testing

- 91. A minimum of one individual who is independent of the slot department and of any other department involved with the operation of SBG or SSG, or a representative of an outside entity:
 - a. At least annually, tests a sample of slot machine game programs (as described in TS 1.080; e.g., game programs stored on ROMs, EPROMs, FLASH ROMs, DVD, CD-ROM, hard drive or Compact Flash), including those stored on the game server of a SBG, to ensure that the game program is an unaltered Board-approved game program .
 - b. For SSG and SBG, for one day per quarter, reviews a sample of SSG/SBG logs required by TS 1.084(6) and 1.086(6). The review identifies any changes to the existing game programs provided by the SSG or on the game server of a SBG. Document and maintain the results of the review. All noted improper changes to game programs, improper transactions or unusual occurrences are investigated with the results documented.
- 92. All slot machines with game programs stored on EPROMs/circuit boards that have potential jackpots in excess of an amount determined by management (not to exceed \$100,000) must have the EPROMs/circuit boards locked or physically sealed. The lock or seal should necessitate the presence of an individual independent of the slot department to access the device game program EPROM/board. If a seal is used to secure the EPROM/board to the frame of the gaming device, it must be identifiable (e.g., pre-numbered). The dollar amount threshold determined by management is delineated within the slots section of the written system of internal control pursuant to Regulation 6.090.

EPROM Game Program Duplication

Note 1: MICS #93 - #95 regarding EPROM duplication only apply to slot machines or promotional devices with game programs stored in EPROMs.

Note 2: EPROM duplication may only be performed by a licensed manufacturer or a licensee who has received Board approval to duplicate EPROMs.

Note 3: The EPROMs of some manufacturers may be protected by federal copyright laws. The licensee should ensure that all applicable laws are complied with when duplicating EPROMs.

Note 4: As used in MICS # 93, a master game program EPROM is an EPROM that is secured from unrestricted access immediately when received from the manufacturer and after being verified to the manufacturer's par sheet. Alternatively, a master game program may be an EPROM from a slot machine that has been tested pursuant to MICS #91 immediately prior to duplication.

- 93. Procedures are developed, implemented and delineated within the written system of internal control pursuant to Regulation 6.090 for the following:
 - a. Copying from the master game program EPROM to another EPROM.
 - b. Verification of duplicated EPROMs prior to being offered for play.
 - c. Destruction, as needed, of EPROMs with electrical failures.
 - d. Securing the EPROM duplicator and master game program EPROMs from unrestricted access.

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94. Records must be maintained documenting the above procedures. The records must include the following information:
- a. Date.
 - b. Number of slot machine in which a duplicated EPROM is placed. Additionally, indicate the number of the slot machine of the source EPROM when duplicated from an EPROM of another slot machine, or else indicate that the secured master game program was used for duplicating.
 - c. Manufacturer name.
 - d. Program number.
 - e. Personnel involved.
 - f. Reason for duplication.
 - g. Disposition of any permanently removed EPROM.
 - h. GCB Lab approval number.
95. EPROMs placed in gaming devices must include the date and information identical to that shown on the manufacturer's label.

Other Game Program Storage Media Duplication

Note 1: MICS #96 - #97 apply to slot machines, gaming devices and SSG/SBG game servers using any storage media other than EPROMS.

Note 2: Game program duplication may only be performed by a licensed manufacturer or a licensee who has received Board approval to duplicate game programs.

Note 3: Game programs of some manufacturers may be protected by federal copyright laws. The licensee should ensure that all applicable laws are complied with when duplicating game programs.

Note 4: It is not considered game program duplication when game programs are transferred from a SSG game server to client stations.

Note 5: If a game program currently being used is to be duplicated, the game program must be tested pursuant to MICS #91 immediately prior to duplication.

96. Procedures are developed, implemented and delineated within the written system of internal control pursuant to Regulation 6.090 for the following:
- a. Copying a game program to the storage media.
 - b. Verification of duplicated game program immediately after duplication is complete.
 - c. Verification of duplicated game programs on slot machine, gaming device or game server prior to being offered for play.
 - d. Securing the game program from unrestricted access.

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97. Records must be maintained documenting the above procedures. The records must include the following information:

- a. Date.
- b. Manufacturer's name.
- c. Program number.
- d. Personnel involved.
- e. Reason for duplication.
- f. GCB Lab approval number.

Slot Performance – Theoretical Hold Worksheets

98. Accurate and current theoretical hold worksheets are maintained or readily available for each payable on a slot machine and game programs on a SBG game server.
99. The master game program number, par percentage, and the payout schedule are verified to the theoretical hold worksheet when initially received from the manufacturer.

Slot Performance – Records for Slot Machines and SBG

100. Records are maintained for each slot machine/socket ID indicating the date the slot machine/socket ID was placed into service, the date the slot machine/socket ID was removed from operation, the date the slot machine/socket ID was placed back into operation, and any changes in slot machine/socket ID numbers and designations.
101. Records are maintained for each slot machine indicating the initial theoretical hold percentage (if available), dates and type of changes made affecting the slot machine's theoretical hold percentage, and the recalculation of theoretical hold percentage as a result of the changes. For SBG, records are created and maintained indicating the paytables on a SBG game server including the dates paytables are added or deleted.
102. Maintenance of the slot machine/socket ID computer data files is performed by a department independent of the slot department. Alternatively, maintenance of the theoretical hold percentage for each slot machine/socket ID may be performed by slot supervisory employees if sufficient documentation is generated and it is randomly verified by employees independent of the slot department on a monthly basis.

Note: "Slot machine/socket ID computer data files" include the theoretical hold percentage, coin-in, drop, payouts, fills and win amounts for each slot machine/socket ID.

103. Updates to the slot machine/socket ID computer data files to reflect slot machine additions, deletions or movements and socket ID additions, deletions or changes are made at least weekly, and prior to in-meter readings, generation of system (e.g., CWS, TS3 OSMS, SBG) reports, and the slot count process.

Slot Performance – Additional Records for Multi-Game and/or Multi-Denomination Slot Machines that do not Communicate Coin-In Amount by Paytable to a TS3 OSMS

Note 1: MICS #104 - #105 apply even when only one payable is active for slot play per multi-game slot machine.

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Note 2: Adding and/or changing progressive percentage contributions to paytables requires the use of a new payable with a new theoretical hold percentage calculated.

104. For each multi-game and/or multi-denomination slot machine, maintain a record for each slot machine containing the following information:

- a. Slot machine number.
- b. Date slot machine was placed on the floor.
- c. The initial paytables activated for play (from a library of paytables) along with each activated payable's theoretical hold percentage as determined by the manufacturer.
- d. The simple average of the theoretical hold percentages of the paytables initially activated for play.
- e. The date of each change to the activated paytables, the revised activated paytables, the theoretical hold percentage for each payable activated for play, and the new simple average of the theoretical hold percentages of the paytables activated for play.

Note 1: The theoretical hold percentage is obtained for each activated payable when multi-game and/or multi-denomination slot machines have different paytables for each denomination within a game.

Note 2: A new slot machine is considered to exist when the entire library of paytables within a slot machine is replaced with a new library of paytables. In such cases, a new slot machine number is assigned.

Note 3: A new slot machine is not considered to exist when a new theoretical hold percentage is calculated as a result of a correction of an inaccurate par percentage. In such cases, a new slot machine number is not assigned.

105. The slot analysis report includes the simple average of the theoretical hold percentages of all the active paytables. The slot analysis report is revised to indicate the new simple average theoretical hold percentage whenever there is a change in the simple average.

Slot Performance – Additional Records for Multi-Game and/or Multi-Denomination Slot Machines and 4% Spread Paytable Slot Machines that Communicate Coin-in Amount by Paytable to a TS3 OSMS

106. The TS3 OSMS reads and records the coin-in amount by payable and as needed by wager type for 4% spread paytables. The TS3 OSMS is utilized to complete and document the results of the following procedures (including the theoretical hold percentage reflected in the slot analysis report) for those slot machines connected and communicating to the TS3 OSMS:

- a. Weekly record the total coin-in meter by slot machine.
- b. Quarterly record the coin-in meters for each payable, the coin-in meter for each payable by denomination when the payable has a different theoretical hold percentage for each denomination and the coin-in meters for each wager type for 4% spread paytables.

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- c. Within 30 days after the end of the fiscal year adjust the theoretical hold percentage for the slot machine to a weighted average based upon the ratio of coin-in for each payable in play during the year. For 4% spread paytables, the payable theoretical hold percentage is a weighted average based on the distribution of plays by wager type during the year. Include the new weighted average percentage for the slot machine in the fiscal year end slot analysis report.

Note 1: For multiple slot machines with exactly the same payable mix used throughout the year, the adjusted theoretical hold percentage may be calculated using a weighted average of the combined slot machines' percentages.

Note 2: Adding and/or changing progressive percentage contributions to paytables requires the use of a new payable with a new theoretical hold percentage calculated.

Slot Performance – Additional Records for SBG that Communicates Coin-in Amount by Paytable to a TS3 OSMS

107. The TS3 OSMS is utilized to complete and document the results of the following procedures (including the theoretical hold percentage reflected in the slot analysis report) for each socket ID:

- a. Weekly record the total coin-in meter by socket ID.
- b. Quarterly, for the paytables with activity associated with the socket ID, record the coin-in meters for the payable, the coin-in meter for each payable by denomination when the payable has a different theoretical hold percentage for each denomination and the coin-in meters for each wager type for 4% spread paytables.
- c. Within 30 days after the end of the fiscal year adjust the theoretical hold percentage for each socket ID to a weighted average based upon the ratio of coin-in for each payable in play during the year. For 4% spread paytables, the payable theoretical hold percentage is a weighted average based on the distribution of plays by wager type during the year. Include the new weighted average percentage for the socket ID in the fiscal year end slot analysis report.

Note: Adding and/or changing progressive percentage contributions to paytables requires the use of a new payable with a new theoretical hold percentage calculated.

Slot Performance – Slot Machine/Socket ID Meters

108. All slot machines, at a minimum, have functioning coin-in, bill-in and voucher out meters (hard or soft).

Note: The voucher out meter is only required when a payout receipt system is utilized.

109. All slot machines communicating with a CWS contain properly functioning meters as specified in TS 2.040 for metering cashless wagering transactions (e.g., voucher in, voucher out, etc.) to enable compliance with Slots MICS.

110. Bill-in electronic (soft) meter readings are recorded immediately prior to or subsequent to a slot currency acceptor drop. Coin-in electronic (soft) meter readings are recorded at least weekly.

Note 1: The time between readings may extend beyond one week in order for a reading to coincide with the end of an accounting period only if such extension is for no longer than six days.

Note 2: If a licensee chooses to perform a slot coin or currency acceptor drop only once per month, the coin-in electronic (soft) meter readings still must be recorded at least weekly.

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Note 3: The coin-in and/or bill-in hard meters of a slot machine are read and recorded only when the slot machine does not have electronic soft meters.

Note 4: For licensees that have installed a TS3 OSMS, the meter readings are recorded and maintained at the time a drop box (coin or currency) is removed in conjunction with a slot drop as required by MICS #129.

111.If an employee manually records coin-in and bill-in meter readings, the employee recording the readings either is independent of the coin/currency acceptor count teams or is assigned on a rotating basis. If the in-meter readings are randomly verified quarterly for all slot machines and currency acceptors by someone other than the regular in-meter reader, the regular in-meter reader does not need to be independent of the coin/currency acceptor count teams or is assigned on a rotating basis.

112.The coin-in and bill-in meter readings, by slot machine/socket ID, are documented and maintained.

113.For payout receipt systems, the voucher out electronic (soft) meter readings are recorded when the slot machine is dropped. The voucher out electronic (soft) meter readings, by slot machine, are documented and maintained.

114.Upon receipt of the meter readings information, the accounting department reviews all coin-in meter readings for reasonableness using pre-established parameters.

115.Prior to final generation of slot analysis and performance reports, coin-in meter readings which do not appear reasonable are reviewed with slot department employees, and exceptions documented, so that meters can be repaired or clerical errors in the recording of meter readings can be corrected. The final slot analysis report is reviewed to ensure that the correct coin-in dollar amount has been recorded.

Note: When the correct coin-in amount cannot be determined (i.e., coin-in not recorded properly due to meter or system failure), the preferred method for recalculating a reasonable coin-in amount is to use an average coin-in from similar slot machines/socket IDs for the period in question. An alternative method is to use the actual average coin-in for the slot machine/socket ID in question over the past four weeks.

Slot Performance – Slot Analysis Report

116.A slot analysis report is generated at least monthly summarizing month-to-date, year-to-date, and if practicable, life-to-date slot machine/socket ID performance. A slot analysis report includes:

a. By slot machine/socket ID:

- 1) Denomination or an indication that the slot machine/socket ID is multi-denomination;
- 2) Slot machine/socket ID number and game type;

Note: “Game type” is a code (or abbreviation) associated with a specific game. For multi-game slot machines, the code is “MG”. For a SBG, the code is “SBG”.

- 3) Coin in;
- 4) Metered or actual drop (system configurable);
- 5) Actual jackpot payout slips issued;
- 6) Actual fill slips issued;

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- 7) Statistical win (see Note 1 below);
- 8) Theoretical hold percentage;
- 9) Actual hold percentage (see Note 1 below);
- 10) Percentage variance (theoretical hold vs. actual hold); and
- 11) Projected dollar variance (i.e., coin in times the percentage variance).

b. By denomination and in total:

- 1) Floor par (weighted average theoretical hold, see Note 3 below);
- 2) Combined actual hold percentage (all statistical win divided by all coin in);
- 3) Percentage variance (floor par vs. combined actual hold percentage); and
- 4) Projected dollar variance (i.e., total coin in times the percentage variance).

Note 1: Actual hold percentage = dollar amount of slot statistical win divided by dollar amount of coin-in. The wagering activity recorded on the coin-in meter for the slot machine/socket ID includes all cashable and non-cashable credits wagered. The slot statistical win represents all drop and payout activity occurring through the gaming device regardless of whether the activity is subject to gross gaming revenue taxation. The drop and payout activity includes the following:

- The payout activity represents only slot payouts associated with the manufacturer's payable. Jackpot payouts (as defined by Regulation 1.140) and fills recorded in the slot analysis report include promotional payouts and/or bonus payouts when the payouts are reflected on the payable and included in the calculation of the theoretical hold percentage.
- The drop activity for slot machines/socket IDs recorded in the slot analysis report includes all amounts placed into bill acceptors (e.g., free play wagering instruments accepted by the bill validator of the slot machine are included in the drop amount), coin in drop buckets and electronic money transfers made to the gaming device for wagering purposes (drop as defined by Regulation 1.095). The slot analysis report is configured for drop to match the method used to report gaming revenue for tax purposes (metered or actual).

As a result, the slot statistical win recorded in the slot analysis report may not equal the amount of win reported on the NGC tax returns.

Note 2: "Life-to-Date" represents at least a previous two-year cumulative basis.

Note 3: Floor pars are the sum of the theoretical hold percentages of all slot machines/socket IDs within a denomination weighted by coin-in contribution.

Note 4: One report is generated which includes all slot machines/socket IDs including the slot machines not communicating with a TS3 OSMS. For SBG and/or MGS, a separate section of the report with applicable subtotals or, alternatively, a separate report may be generated.

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Note 5: When a TS3 OSMS is utilized, “multi-denomination” is a separate denomination category in the slot analysis report. When a TS3 OSMS is not utilized, multi-denomination slot machines may be grouped in any denomination as appropriate.

117. The gaming devices located in a gaming salon must be readily identifiable on the slot analysis report so that a separate slot analysis report may be generated, if requested, for those slot machines/socket IDs.

Note: The above MICS does not apply to MCDs used in gaming salons.

118. The theoretical hold percentages used in the slot analysis reports should be within the performance standards set by the manufacturer and should not include other fees (e.g., a percentage payment to operators of inter-casino linked slot machines).

Note 1: For single payable slot machines with identical game programs, the theoretical hold percentage used for like slot machines in the slot analysis reports is the same theoretical hold percentage. When a range of theoretical hold percentages is provided by a manufacturer for a single payable, the theoretical hold percentage used is consistent among slot machines.

Note 2: The optimum hold percentage may be used for skill based game paytables.

119. The theoretical hold percentage used in the slot analysis report represents theoretical performance of the payable and excludes promotional payouts and bonus payouts not included in the payable.

120. For other than SSG/SBG, each change to a slot machine’s theoretical hold percentage, including adding and/or changing progressive percentage contributions, requires the use of a new theoretical hold percentage (see MICS #104 - #106 regarding a multi-game and/or multi-denomination slot machine’s theoretical hold percentage). When such changes are made, the slot machine is treated as a new slot machine in the slot analysis reports with a new theoretical hold percentage (i.e., not commingling various hold percentages).

Note 1: For multi-game and/or multi-denomination slot machines, a new slot machine is considered to exist when the entire library of paytables within a slot machine is replaced with a new library of paytables. In such cases, a new slot machine number is assigned.

Note 2: A new slot machine number is not assigned when a new par percentage used in the slot analysis reports is a result of a correction of an inaccurate par percentage.

121. For a SSG, each change to a slot machine’s theoretical hold percentage, including adding and/or changing progressive percentage contributions, requires the use of a new theoretical hold percentage. The slot machine is treated as a new slot machine in the slot analysis reports with a new theoretical hold percentage (i.e., not commingling various hold percentages) unless meter readings are taken to calculate a weighted average theoretical hold percentage for use in the slot analysis report in a manner similar to MICS #106.

Note 1: For multi-game and/or multi-denomination slot machines, a new slot machine number is not assigned when paytables with metered activity remain stored on the slot machine.

Note 2: A new slot machine number is not assigned when a new par percentage used in the slot analysis reports is a result of a correction of an inaccurate par percentage.

122. Promotional payouts and/or bonus payouts, not reflected on the payable and/or not included in the calculation of the theoretical hold percentage, are not included in slot statistical win for statistical performance purposes in the slot analysis reports. However, these payouts may be included in the slot analysis report as a separate disclosure for the calculation of slot win as reported in the NGC tax returns.

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Note: Refer to “Note 1” of MICS #116 for further explanation.

123. The monthly slot analysis reports are reviewed by both slot department management, and management employees independent of the slot department, on at least a monthly basis.
124. At a minimum, large year-to-date variances between theoretical hold and actual hold, by slot machine/socket ID and by denomination (including the multi-denomination category), are investigated and resolved with the findings documented no later than 30 days after the generation of the slot analysis report. Alternatively, life-to-date variances are examined when there is insufficient coin-in activity resulting in large year-to-date variances.
125. For purposes of analyzing large variances between actual hold and theoretical hold percentages, information to create floor par reports by similar slot machine type must be maintained.

Note 1: “Type” is defined as the manufacturer’s game program number.

Note 2: The above MICS does not apply to slot machines that have multiple paytables with different theoretical hold percentages (i.e., multi-game and/or multi-denomination slot machines) and to SBG.

On-line Slot Metering Systems

Note 1: MICS #126 - #138 apply to licensees that have installed a “TS3 OSMS”. Licensees with a Board-approved CWS that interfaces with a non TS3 OSMS only need to comply with MICS #134n, #135a and #136, instead of MICS #126 - #138.

Note 2: For SBG, meter information is compiled by socket ID rather than by slot machine.

126. The TS3 OSMS is connected, functioning and communicating with slot machines or the SBG game server in obtaining slot machine/socket ID meter information as follows:
- a. For all slot machines equipped with meters described by the Regulation 14 Technical Standards, approved on or after 8/1/04, and all meters for SBG socket IDs, all meter information, as applicable to the licensee’s operation, is transmitted to the TS3 OSMS, unless this requirement is waived for certain slot machines by the Board chairman pursuant to Regulation 6.045.
 - b. For slot machines approved before 8/1/04 that are equipped with meters described by the Regulation 14 Technical Standards, a minimum of the coin-in, coin drop and bill-in meter information is transmitted to the TS3 OSMS, unless this requirement is waived for certain slot machines by the Board chairman pursuant to Regulation 6.045.
 - c. For any slot machines or SBG game server equipped with cashless wagering meters, the applicable cashless wagering meter information is transmitted to the TS3 OSMS, unless this requirement is waived for certain slot machines by the Board chairman.
127. At least monthly, prepare and maintain a list of slot machines not permanently connected to the TS3 OSMS and/or CWS along with the reason the slot machine is not permanently connected. Also, include separately on this list the slot machines connected to the TS3 OSMS that do not have all of the required meters for slot machines approved before 8/1/04.

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128. For a TS3 OSMS that reads the specific values indicated on slot machine or SBG game server meters, all required meters are read, recorded and maintained by the TS3 OSMS before and after any slot machine or SBG game server maintenance that involves the clearing or resetting of the meters. For a SSG, before and after any software is added or removed from a slot machine, if the meter information could be lost, all required meters for the slot machine are read, recorded and maintained by the TS3 OSMS. For a SBG, before and after any software is added or removed from the game server, if the meter information could be lost, all required meters for each socket ID are read, recorded and maintained by the TS3 OSMS. This meter information will be used when reviewing slot performance reports to ensure that the maintenance performed did not improperly affect the meter values recorded in the slot performance reports.
129. At the time a drop box (coin or currency) is removed in conjunction with a slot drop, the “Drop Meters” (coin drop, bill-in, voucher in and coupon promotion in) for each slot machine dropped are read, meter amounts recorded and maintained.
130. At the end of the licensee’s specified 24-hour accounting period (that must be the same 24-hour accounting period used for CWS reports and the computerized jackpot fill system), the following meters, by slot machine/socket ID, are read, meter amount recorded and maintained:
- a. “Attendant Paid Meters” (jackpots, cancelled credits, external bonus payout, and progressive payout).
 - b. Physical coin-in meter.
 - c. Physical coin out meter.
 - d. “Electronic Promotion Meters” (cashable in, cashable out, non-cashable in and non-cashable out).
 - e. “Machine Paid Meters” (external bonus payout and progressive payout).
 - f. “Wagering Account Transfer” meters (out and in).
 - g. Electronic funds transfer in meter.
 - h. Voucher out meter.
 - i. Coin drop meter.
131. For each 24-hour accounting period, the accounting department reviews all meter readings for reasonableness using pre-established parameters.
132. Prior to the preparation of slot performance reports, meter readings which do not appear reasonable are reviewed with slot department employees, and exceptions documented, so that any necessary repairs can be made and errors corrected. The final slot performance reports are reviewed to ensure that the correct meter amounts have been recorded.
133. Meter reading amounts may only be altered to correct amounts that were determined to be unreasonable. When correcting meter amounts, indicate the correct amount in the appropriate TS3 OSMS report.
134. The following TS3 OSMS slot performance reports, as applicable to the licensed operation, are generated and maintained for each day for slot machines/socket IDs:
- a. Meter attendant paid jackpots, cancelled credits, progressive payouts and external bonus payouts (in total) vs. actual attendant paid jackpots, cancelled credits, progressive payouts and external bonus payouts (in total).
 - b. Meter fills vs. actual fills.

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Note: Refer to TS 3.140(5) for the calculation used in determining the meter fill dollar amount.

- c. Meter machine paid and attendant paid external bonus payouts vs. external bonusing system machine paid and attendant paid external bonus payouts.
- d. Meter wagering account transfer (WAT) in vs. CWS wagering account transfer (WAT) in.
- e. Meter wagering account transfer (WAT) out vs. CWS wagering account transfer (WAT) out.
- f. Meter electronic funds transfer (EFT) in vs. CWS electronic funds transfer (EFT) in.
- g. Meter cashable electronic promotion in vs. CWS cashable electronic promotion in.
- h. Meter cashable electronic promotion out vs. CWS cashable electronic promotion out.
- i. Meter non-cashable electronic promotion in vs. CWS non-cashable electronic promotion in.
- j. Meter non-cashable electronic promotion out vs. CWS non-cashable electronic promotion out.
- k. Meter voucher out vs. CWS voucher and payout receipt forms issued.
- l. Meter coupon promotion out vs. CWS coupon promotion out forms issued.
- m. For slot machines dropped, meter drop vs. actual drop for each drop type (e.g., coin and bills).
- n. For slot machines dropped, CWS wagering instruments accepted vs. wagering instruments counted in the count room (e.g., vouchers and coupons).
- o. For slot machines dropped, meter voucher in vs. CWS voucher in forms accepted.
- p. For slot machines dropped, meter coupon promotion in vs. CWS coupon promotion in forms accepted.

135. Variances, by slot machine/socket ID, noted in the reports required by MICS #134 that are in excess of the following parameters are reviewed by the accounting department:

- a. For slot machines dropped, variances in excess of one percent or \$100, whichever amount is greater, for each drop type (coin, bills, vouchers and coupons).
- b. For slot machines dropped, variances in excess of one percent or \$100, whichever amount is greater, for the total of attendant payouts.
- c. Variances in excess of one standard hopper fill dollar amount for fills.
- d. Any variance noted between meters and CWS for wagering account transfers (WAT) in and out, electronic funds transfer (EFT) in, cashable electronic promotion in and out, non-cashable electronic promotion in and out, external bonus payouts, vouchers out and coupon promotion out.

136. The results of the variance investigation, including the date of and personnel involved in the investigations, are documented in the appropriate report and retained. The results shall also include any corrective action taken (e.g., meter replaced, interface component repaired, software debugged, etc.). The investigation is completed and the results are documented within seven days of the day the variance was noted.

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Note: Material attendant payout variances noted in MICS #134a may be due to an attendant paid progressive jackpot payout amount or wide-area progressive payout amount not being recorded on the gaming device attendant paid progressive payout meter. The attendant paid progressive payout meter may not have the capability to obtain the dollar amount of the progressive amount displayed on the progressive sign. If the variance is due to a progressive jackpot payout the investigation should include the review of the daily progressive payoff dollar amounts recorded pursuant to Regulation 5.110 to determine that the decrease is reasonably equivalent to the actual progressive jackpot payout dollar amount. For a wide-area progressive payout the investigation should include the review of the report of payouts from the operator of the wide-area progressive system.

137. TS3 OSMS exception reports (required by TS 3.140(12)) are reviewed by the accounting department on a daily basis for propriety of data or parameter alterations.
138. At least monthly, accounting/audit supervisory personnel confirm that the appropriate investigation has been completed for the above MICS #136 review of variances.

Slot Machine Drop Box and Hopper Contents Removal

139. When slot machines with a hopper and/or a currency acceptor are temporarily removed from the floor, slot coin and currency drop and hopper contents are removed from the slot machine and properly stored in a secured area to preclude the misappropriation of stored funds.
140. When slot machines with a hopper and/or a currency acceptor are permanently removed from the floor, the slot coin and currency drop and hopper contents are removed from the slot machine and properly stored in a secured area until counted and recorded by three employees in the count room with appropriate documentation being routed to the accounting department for proper recording and accounting for initial hopper loads.

Note: Permanent removal of a slot machine from the floor requires an adjustment to the general ledger to reduce the initial hopper load asset account by the dollar amount of the initial hopper load asset amount. Additionally, the dollar amount of the initial hopper load is not included in gross gaming revenue. The difference between the hopper contents and the initial hopper load dollar amount is an adjustment to slot revenue.

Key Controls

141. The slot machine coin drop cabinet keys, slot machine door keys, slot fill cabinet keys, kiosk keys, currency acceptor drop box contents keys and currency acceptor drop box release keys are all separately keyed from each other. The table game drop box release key is not keyed for releasing slot currency acceptor drop boxes.
142. The physical custody of the keys, including duplicates, needed to access slot machine coin drop cabinets requires the involvement of two employees, one of whom is independent of the slot department.

Note: Master keys maintained/controlled by a locksmith are not subject to this requirement.

143. Two employees (neither of whom is the key custodian) are required to accompany slot machine coin drop cabinet keys while checked out and observe each time slot machine coin drop cabinets are accessed, unless surveillance is notified each time keys are checked out and surveillance observes the person throughout the period the keys are checked out. The date, time, and signature or electronic signature of employees signing out/in the aforementioned keys must be documented.

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

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144. The physical custody of the keys, including duplicates, needed to access the contents of the currency acceptor drop box requires the physical involvement of employees from three separate departments.

Note: Master keys maintained/controlled by a locksmith are not subject to this requirement.

145. Only the employees authorized to drop the currency acceptor drop boxes are allowed access to the currency drop box release keys. These same employees are precluded from having access to currency acceptor drop box contents keys and currency acceptor drop box release keys simultaneously.

146. Two employees are required to accompany currency acceptor drop box storage rack keys from the time the keys are issued until the time the keys are returned.

147. At least three count team members are required to be present when currency acceptor and coin count room and other count keys are issued for the count and accompany these keys until the time the 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.

148. Access to the slot machine coin drop cabinet keys and currency acceptor drop box release keys at other than scheduled drop times requires a separate report indicating the date, time, and signature or electronic signature of employees signing out/in the slot machine coin drop cabinet or currency acceptor drop box release keys.

149. Access to the currency acceptor 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, slot machine number, reason for access, and signature or electronic signature of employees signing out/in the currency acceptor drop box contents key. Two employees from separate departments are required to accompany the currency acceptor drop box contents key from the time the keys are issued until the time the keys are returned.

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

151. Computerized key security systems which restrict access to the slot 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. The system administrator is described in MICS #152a.

152. For computerized key security systems, the following additional slot key control procedures apply:

- a. Management personnel independent of the slot department assign and control user access to keys in the computerized key security system (i.e., system administrator) to ensure that slot drop and count keys are restricted to authorized employees.
- b. Access to the emergency manual key(s) (a.k.a. "override" key), used to access the box containing the slot 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.

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- 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.

Slot Wagering Account Transfers

Note 1: A wagering account transfer is a transfer of funds between an established patron’s wagering account and a SBG game server or a slot machine.

Note 2: MICS #153 - #163 also apply when a wagering account functions as a subsidiary account (or sub-account) of a patron’s master account with the transfers to/from other sub-accounts and the master account of the licensee considered in any reconciliations and summaries.

153. In order to facilitate the reconciliation required by MICS #161b, slot wagering accounts must be established at one designated area of accountability (e.g., main casino cage). Further, all subsequent deposits/withdrawals and account adjustments must be transacted through the same designated area of accountability.

Note: The above MICS does not require all patron transactions to be performed at the designated area of accountability (e.g., deposit may be accepted at slot booth and accountability is at the main cage).

154. For each wagering account established, an employee shall:

- a. Require the patron to personally appear at the licensee’s premises prior to the patron completing a wagering account transaction.
- b. Examine, in the patron’s presence, the patron’s valid identification credential.
- c. Record:
 - 1) The patron’s name and signature.
 - 2) Type of identification credential, credential number, expiration date of credential, and date credential was examined.

Note: 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 another picture identification credential normally acceptable as a means of identification when cashing checks, may also be used.

- 3) The dollar amount of the patron’s initial deposit.
- 4) The patron’s slot wagering account number.
- 5) The date the patron’s account is opened.

155. Procedures are in place to provide a secure method for a patron to access a wagering account.

156. Prior to the patron making a cash withdrawal from a wagering account, the employee must verify the identity of the patron and availability of funds through the CWS.

157. A deposit/withdrawal, other than through actual slot play, is evidenced by at least a two-part document, with one part remaining in the area of the employee handling the transaction and the other part given to the patron when a deposit or withdrawal is made. An adjustment to a patron’s wagering account is also documented and maintained.

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158. The deposit/withdrawal/adjustment document contains the following information:

- a. Same document number on all copies.
- b. Patron's name, account number, and signature.

Note: Adjustments to the wagering account do not require the patron's signature.

- c. Date of deposit/withdrawal or account adjustment.
- d. Dollar amount of deposit/withdrawal or account adjustment.
- e. Nature of deposit/withdrawal (e.g. cash, check, chips).
- f. Reason for adjustment to wagering account, if applicable.
- g. Signature of employee handling the transaction.

159. Adjustments to wagering accounts are made by personnel authorized by management with such personnel's job titles delineated within the slots section of the written system of internal control pursuant to Regulation 6.090.

160. A CWS patron wagering account detail report is created on demand, and at least daily, and is maintained indicating, for each patron's wagering account, the dollar amount of all funds deposited and withdrawn specifically to or from the slot wagering account, account adjustments made, the transfers to/from slot machines (WAT in and WAT out) and WAT win (i.e., transfers to slot machines less transfers from slot machines). This record is available to the patron upon request.

161. The total of all slot wagering accounts are reconciled by employees of the designated area of accountability, as follows:

- a. For each shift, obtain a CWS patron wagering account detail (or summary) report.
- b. Reconcile the ending and beginning balances (per the CWS) to the hard copy deposit/withdrawal documentation, account adjustment documentation, and the wagering account transfers (per the CWS).

162. All slot wagering account deposits/withdrawals, account adjustments, and wagering account transfers to/from slot machines are summarized in total on an accountability form on at least a per shift basis.

163. Slot department wagering account revenue (WAT win) is summarized and posted as a single line item on an accountability form on at least a daily basis.

Slot Electronic Funds Transfers

Note: A debit instrument electronic funds transfer is a transfer of funds from an external financial institution to a slot machine through the use of a CWS.

164. Only one specific bank account is used to record all debit instrument electronic funds transfers into slot machines. This account is not used for any other types of transactions.

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Computerized Player Tracking, Promotional Accounts, Promotion and External Bonusing Systems

Note 1: Compliance with MICS #165 - #172 is required for all computerized slot player tracking, promotional accounts, promotion and external bonusing systems. These systems include those that communicate with slot machines as to the amount of electronic cashable/non-cashable credits added to the credit meter.

Note 2: As used in these 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.

165.The addition/deletion of points to player tracking accounts other than through an automated process related to actual slot play must be sufficiently documented (including substantiation of reasons for increases) and authorized/performed by supervisory personnel of the player tracking, promotions, or slot department. 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.

166.The issuance of wagering credits, both through and other than through actual slot play, must be sufficiently documented and authorized by management personnel independent of the slot department. Alternatively, slot supervisory personnel may authorize the issuance of the wagering credits if sufficient documentation is generated and personnel independent of the slot department on a quarterly basis randomly verify the issuance. The player tracking system creates and maintains documentation indicating the wagering credits issued.

167.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.

168.Patron identification is required when redeeming points without a player tracking card.

169.Changes to the player tracking system parameters, such as point structures and employee access, must be performed by supervisory personnel independent of the slot department. Alternatively, changes to player tracking system parameters may be performed by slot supervisory personnel if sufficient documentation is generated and the propriety of the changes are randomly verified by personnel independent of the slot department on a quarterly basis.

170.Changes to the promotional accounts, promotion and external bonusing system parameters, such as the awarding of bonuses, the issuance of cashable credits, non-cashable credits, wagering instruments and employee access, must be performed by supervisory personnel independent of the slot department. Alternatively, changes to promotional accounts, promotion and external bonusing system parameters may be performed by slot supervisory personnel if sufficient documentation is generated and the propriety of the changes are randomly verified by personnel independent of the slot department on a quarterly basis.

171.All other changes to the player tracking, promotional accounts, promotion and external bonusing systems must be appropriately documented.

172.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.

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Contests/Tournaments

173. All contest/tournament entry fees and prize payouts (including mail transactions) are summarized on a cash accountability document on a daily basis.
174. 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.
175. The contest/tournament entry fees and payouts are summarized and posted to the accounting records on at least a monthly basis.
176. 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.
177. 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.

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

Accounting/Audit Standards

179. The slot audit is conducted by someone independent of the slot operation.
180. For computerized player tracking systems, an accounting/audit employee shall perform the following procedures at least one day per quarter:

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- 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.

181. At least annually, all computerized player tracking, promotional accounts, promotion and external bonusing slot systems (in-house developed and purchased systems) are 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., player tracking system - 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., wagering at a slot machine to verify the accuracy of the amount of points/credits awarded). The test results are documented and maintained.

182. For weigh scale interface systems and currency counter interface systems, for each drop accounting/audit employees shall compare the totals on the weigh scale report/currency counter report to the system-generated coin weigh/currency count recorded in the slot analysis report. Discrepancies should be resolved prior to generation/distribution of slot count reports and the slot analysis report.

183. For licensees that have not installed a TS3 OSMS, at least weekly, accounting/audit employees shall compare the bill-in meter reading to the total currency acceptor drop amount for the week. Follow-up is performed for each slot machine having an unresolved variance in excess of \$200 between actual drop and bill-in meter reading. 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 slot analysis reports.

184. For payout receipt systems, the actual payout receipts issued per the payout receipt system report must be reconciled to the slot voucher out meter, by slot machine, each drop period. Follow-up is performed for any one slot machine having any unresolved variance between actual payout receipts issued and the voucher out meter reading. The follow-up performed and results of investigation must be documented and maintained.

185. Daily, for SSG and SBG, a minimum of one individual who is not authorized to add, delete or change game programs, reviews the SSG/SBG report, required by TS 1.084(2) and 1.086(2), indicating the results of the automated execution in validating program components. All noted invalid program components, improper transactions or unusual occurrences are investigated with the results documented.

Note: For the above MICS, the individual performing the review is not required to be independent of the slot operation.

186. For other than a SBG, for licensees that utilize a TS3 OSMS or non TS3 OSMS (including licensees that use a metering system only to obtain coin-in meter readings), at least monthly procedures are performed to verify that the metering system is transmitting, receiving, and recording data from the slot machines properly for the following slot machine meters, as applicable to the operation:

- Coin-In
- Coin-In by payable for multi-game and/or multi-denomination slot machines (only required if utilizing a TS3 OSMS, see MICS #106)
- Coin-In by wager type for 4% spread paytables (only required if utilizing a TS3 OSMS, see MICS #106)

These procedures will include at a minimum the following:

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- a. Select a sample of at least 3 percent of the slot machines connected to the metering system. Each slot machine interfaced with the metering system must be reviewed at least once during a two-year calendar period. Maintain a record for each two-year calendar period indicating the date each slot machine was reviewed. There is no requirement to review slot machines prior to being removed from patron availability even if the slot machines have not yet been reviewed during the current two-year period.
- b. For the slot machines selected, manually read and record the electronic (soft) meters.
- c. Compare the manual readings to the metering system-generated readings report and document all variances. For metering systems that:
 - 1) Read the specific value indicated on the slot machine meters, compare the slot machine meter amounts to the meter amounts per the metering system to determine that the amounts agree; or
 - 2) Have system meters (e.g., delta system), perform two readings of the slot machine meters, calculate the change in the meter readings between the two readings, and determine that both the system meters and the slot machine meters are incrementing by the same amount.
- d. Document the test and the results of investigations into all variances, by slot machine.

187. For a SBG when a TS3 OSMS is utilized, at least monthly procedures are performed to verify that the TS3 OSMS is transmitting, receiving, and recording data from the SBG game server properly for each socket ID for the following meters, as applicable to the operation:

- Coin-In by payable (see MICS #107)
- Coin-In by wager type for 4% spread paytables (see MICS #107)

These procedures will include at a minimum the following:

- a. Manually read the meters on the SBG game server for the meters associated with one socket ID. Compare the manual readings to the metering system-generated readings report and document all variances.
- b. Document the test and the results of investigations into all variances, by socket ID.

188. Quarterly, for other than SBG, for multi-game and/or multi-denomination slot machines, reconcile the combined coin-in dollar amounts by payable to the total coin-in dollar amount of the slot machine. For single payable slot machines with 4% spread paytables, reconcile the combined coin-in dollar amounts by wager type to the total coin-in dollar amount of the slot machine. Investigate unreconciled variances with slot department employees, and document exceptions, so that meters can be repaired or clerical errors in the recording of meter amounts can be corrected.

Note: The above MICS applies only to licensees that have installed a TS3 OSMS.

189. Quarterly, for each SBG socket ID, reconcile total coin-in and the combined coin-in by payable. Investigate unreconciled variances and document exceptions.

190. Quarterly, procedures are performed to verify the integrity of the CWS (e.g., ensure that vouchers are only being created by active slot machines on the casino floor). The nature of the review is delineated within the slots section of the written system of internal control pursuant to Regulation 6.090. Review, for the slot machines and socket IDs tested in MICS #186 and #187, the sequential voucher exception report, if available, for breaks in the sequence or other unusual activity. Investigate improper transactions or unusual occurrences with the results documented.

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191. Each month accounting personnel review CWS documentation that supports the dollar amount of expired wagering instruments. This dollar amount less any manually paid expired wagering instruments is verified to be included in revenue on the NGC tax returns. The CWS unpaid wagering instruments documentation, including wagering instrument numbers, is restricted to authorized personnel.

192. If slot gross gaming revenue, as indicated on the NGC tax returns and slot analysis reports, is reported on a modified accrual basis (e.g., coin/currency/wagering instrument drop is computed using coin drop, bill-in, and voucher-in meters for those slot machines not dropped at the end of the month), the following must be performed:

- a. A TS3 OSMS or a non TS3 OSMS must be used for compliance with the Slots MICS.
- b. A report is maintained that supports the end-of-month accrued metered drop dollar amount by slot machine/socket ID.
- c. During the following month, an investigation is performed for any currency acceptor with a variance in excess of one percent or \$100, whichever is greater, between actual drop and the bill-in/voucher-in meter reading.
- d. During the following month, an investigation is performed for any one slot machine having a variance in excess of one percent or \$100, whichever is greater, between actual coin drop and coin drop meter readings.
- e. The NGC tax returns and the slot statistical reports are adjusted the following month for variances between reported/recorded accrued drop dollar amounts and actual drop dollar amounts.
- f. At least monthly, accounting personnel prepare a reconciliation report for all slot machines/socket IDs in total that reflects: actual drop for the current period, plus (+) accrued metered drop for the current period, minus (-) accrued metered drop from the previous period, equals (=) reported NGC-31 drop.

193. At least annually, for slot machines (other than a SBG), accounting/audit personnel shall randomly verify that game program changes resulting in a change in par percentage or the assignment of a new slot machine number are properly reflected in the slot analysis reports.

194. Accounting/audit personnel review system exception reports for all computerized slot systems on a daily basis for propriety of transactions and unusual occurrences. All noted improper transactions or unusual occurrences are investigated with the results documented. The computerized slot systems include, but are not limited to, CWS, jackpot/fill system, SSG and SBG.

Note: An exception report is defined as a report generated by the computerized system identifying unusual occurrences, changes to system configuration parameters, alteration to initially recorded data, voids, etc.

195. For one day each month, accounting/audit personnel reconcile the dollar amount of active wagering instruments created and wagering account transactions (i.e., deposits, withdrawals, and account adjustments) that are reflected in the slot banks' accountability documents. The reconciliation includes using documents and CWS reports supporting all additions and reductions of active wagering instruments and of funds held for wagering accounts to the appropriate accountability area.

Note: Active wagering instruments are wagering instruments (paper or electronic) created through the CWS (not a slot machine) for purposes of wagering at a slot machine. The active wagering instruments are issued to an accountability area for subsequent distribution to patrons.

196. The following procedures are performed by accounting personnel for each day:

- a. Review the following slot payout (includes promotional payouts) and fill forms for proper completion:

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- 1) All computer payout and fill forms prepared as a result of a computer system override.
 - 2) All manual payout and fill forms.
 - 3) A sample of computer payout and fill forms.
 - 4) All voided sequentially-numbered payout forms.
- b. Reconcile the slot payout and fill forms as follows:
- 1) For a manual payout process, foot the payout and fill forms routed by the witness of the transaction and trace to the total payout and fill amounts recorded by the cashier in cashier's accountability document.
 - 2) If the reconciliation results in a variance, an investigation is performed to determine whether all forms are accounted for with the investigation being documented.
 - 3) Verify that the correct total payout and fill amounts are recorded in the accounting records used to prepare the NGC tax return.
- c. For one cashier, foot the wagering instruments and/or payout receipts redeemed and trace the totals to the totals recorded in the system and to the amount recorded in the applicable cashier's accountability document.
- d. Reconcile all parts of the form used for increases/decreases to bank accountability inventory (includes slot booths, change banks, and any other slot accountability areas), investigate any variances noted, and document the results of such investigations.
- e. The following procedures are performed using the count document completed by the count team members:
- 1) Reconcile the dollar amount of coin/currency drop proceeds on the count sheet to the dollar amount recorded in the applicable accountability document using, if applicable, the transfer forms indicating all transfers in/out of the hard and currency acceptor count room, both during and at the end of the count. Investigate and document any variance noted.
 - 2) Verify that the correct totals of coin/currency drop proceeds on the count sheet are recorded in the accounting records used to prepare the NGC tax returns.
 - 3) Examine for propriety of signatures.
- f. Ensure all single-use slot promotional coupons redeemed at booths, cages, etc. (i.e., coupons that cannot be accepted by a slot machine for wagering purposes) are properly canceled to prevent improper recirculation. Audit/accounting personnel cancel such coupons if not previously performed by slot/cage personnel.
- g. Reconcile issued, voided, and redeemed wagering instruments to the unpaid and expired wagering instruments dollar amount using the reports generated by the CWS. Investigate and document any variance noted. Examine paid expired wagering instruments for proper authorization and documentation pursuant to MICS #74 and #75.
- h. Reconcile the dollar amount of wagering account deposit, withdrawal and account adjustment forms to the dollar amount recorded on the accountability form and CWS reports.
- i. Reconcile the dollar amount of debit instrument electronic funds transfers as recorded in the CWS reports to the dollar amount processed and recorded by the outside entity, and to the dollar amount indicated in the bank account records.

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- j. Verify that the debit instrument electronic funds transfers recorded in the CWS reports did not exceed the daily transfer limit per debit instrument specified in TS 3.150(2).
- k. Verify that the correct amount of slot revenue resulting from wagering account and/or electronic funds transfers and wagering instruments activity (drop and issuances) has been recorded in the accounting records used to prepare the NGC tax return. Reconcile the dollar amount of WAT win to the dollar amount recorded on the accountability form and CWS reports.
- l. Reconcile all contest/tournament entry and payout forms to the dollar amounts recorded in the appropriate accountability document.
- m. When payment is made to the winners of a contest/tournament, 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.

197. Accounting/audit personnel prepare a monthly slot summary report that reconciles taxable win from the month-end slot analysis report to the monthly total slot gross revenue amount reported on the NGC tax return. The following adjustments, with supporting documents, may need to be reflected in this reconciliation:

- Hopper load changes.
- Wagering vouchers and payout receipts.
- Promotions.
- Pro rata share of an inter-casino linked system payout.
- Other allowable adjustments impacting reported slot revenue.

Note 1: If the slot analysis report indicates statistical win rather than taxable win, the statistical win is used in the monthly slot summary report. In such circumstances, the summary will also reflect the statistical win amount, adjustments to statistical win (e.g., coupons, electronic promotions, etc), and a resulting taxable win amount.

Note 2: If a monthly slot revenue journal, rather than a slot analysis report, is used to record daily and month-to-date slot revenue, the taxable win from the slot revenue journal is used in the monthly slot summary report. In such circumstances, the summary will reconcile taxable win from the monthly revenue journal to the month-end slot analysis report and to the monthly total slot gross revenue amount reported on the NGC tax return.

Note 3: Any special procedures or documents required to complete the monthly slot summary report are to be delineated in the slots section of the written internal control section pursuant to Regulation 6.090.

198. Monthly, accounting/audit personnel:

- a. Foot, for one day, the computer payout and fill forms and compare the total to the amount recorded in the computer system payout and fill reports.
- b. Reconcile gross revenue from the monthly slot summary report to the general ledger. Any variances between the gross revenue recorded in the monthly slot summary report and the general ledger should be identified by documenting the reason for the variance. This reconciliation is documented and maintained.

199. At least once a quarter, for each patron cashless wagering kiosk, foot the wagering instruments redeemed for a week (or one drop period if dropped more frequently) and trace the totals to the totals recorded in the CWS system and the related accountability document. This procedure may be performed for different kiosks throughout the quarter as long as each kiosk is examined once a quarter. Document the test and the results of investigations into all variances, by kiosk.

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Note: This procedure may be performed by non accounting personnel as long as the individual has not performed the reconciliation required by MICS # 89.

200. For licensees that utilize a computerized system that monitors slot fill cabinet door openings and a slot computerized system that initiates a fill form, and as such, only one person is involved in transferring funds from the slot fill cabinet to the slot hopper, the following procedures must be performed daily:
- a. Reconcile the total dollar amount of slot fill forms to the total dollar amount of transfers recorded on the cage/booth accountability documentation for funds transferred from the cage/booth to the slot fill cabinets.
 - b. Review the appropriate system reports to confirm that two individuals were involved in placing funds into the slot fill cabinet as a result of a slot fill.
201. Monthly, accounting/audit personnel review all contests, tournaments, promotional payouts, drawings, and giveaway programs to determine proper accounting treatment and proper slot gross revenue win/loss computation.
202. 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, operating the tournament and distributing prizes to winners) will also be documented.
203. Monthly, accounting/audit personnel perform procedures to ensure that promotional payouts, drawings, and giveaway programs are conducted in accordance with the conditions provided to the patrons. The procedures must include a review of documents along with employee interviews and/or observations.
204. For computerized key security systems controlling access to slot 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 slot drop and count keys. Also, determine whether any slot drop and count key(s) removed or returned to the key cabinet by the system administrator was properly authorized.
 - 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 slot drop and count key removals or key returns occurred.
 - c. At least quarterly, review a sample of users who are assigned access to the slot drop and count keys to determine that user's access to the assigned keys is adequate relative to the user's job position.
 - d. All noted improper transactions or unusual occurrences are investigated with the results documented.

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205. Quarterly, an inventory of all slot machine door keys, slot fill cabinet keys, count room, 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 investigation being documented.
206. At least annually, accounting/audit personnel recalculate the floor par for a sample denomination to ensure the accuracy of the floor par on the slot analysis report.
207. Documentation (e.g., a log, checklist, notation on reports, and tapes attached to original documents) is maintained evidencing the performance of slot audit procedures, the exceptions noted and any follow-up of all slot audit exceptions.

SBG Accounting/Auditing Procedures

208. For each day, compare the total dollar amount of WAT In, total dollar amount of WAT Out and total dollar amount of WAT Win indicated on the SBG revenue report to the total dollar amount of WAT In, total dollar amount of WAT Out and total dollar amount of WAT Win on the SBG WAT In and WAT Out detail report (by socket ID).
209. For each day, compare the total dollar amount of WAT In, total dollar amount of WAT Out and total dollar amount of WAT Win indicated on the SBG revenue report to the total dollar amount of WAT In, total dollar amount of WAT Out and total dollar amount of WAT Win on the CWS patron wagering account detail report.
210. For each day, compare the WAT Win amount indicated on the CWS patron wagering account detail report to the total dollar amount of WAT Win indicated in the cage accountability.
211. For each day, randomly select two WAT In transactions and two WAT Out transactions from the SBG WAT In and WAT Out detail report (by wagering account) and trace the transaction to the CWS patron wagering account detail report.

Record Retention

212. All documents, including those maintained on computer storage media, discussed in these Slots MICS must be retained for 5 years in accordance with Regulation 6.060 except for:
- a. Documents specifically identified in a Slots MICS as requiring a lesser retention period.
 - b. Slot wagering instruments and payout receipts, which only require retention for a minimum of 14 days, when the following conditions are met:
 - 1) All information on the wagering instrument/payout receipt is contained on a separate report.
 - 2) The wagering instruments/ payout receipts do not contain signatures, or other evidence of internal control procedures having been performed.
 - 3) The wagering instruments/payout receipts have been classified as “redeemed” or “expired” within the CWS/payout receipt system.

Payout Procedures for Mail-In Slot Wagering Instruments/Payout Receipts

213. Accounting/audit personnel or personnel independent of the slot department receive the original wagering instruments/payout receipts.

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214. Accounting/audit personnel or personnel independent of the slot department record the wagering instruments/payout receipt on a log as a mail pay. The log includes the date received, patron's name, wagering instruments/payout receipt number and dollar amount.
215. The wagering instruments/payout receipts are entered/scanned into the computer system by slot/cage/accounting/audit personnel for validation and cancellation.
216. Accounting/audit personnel compare the "paid" wagering instruments/payout receipts to the mail pay log and the system report for paid wagering instruments/payout receipts. Any discrepancies are documented and reviewed with slot and accounting management personnel.
217. Accounting/audit personnel, independent of the individual(s) who processed the mail pay wagering instruments/payout receipt, review the patron's correspondence submitted, the wagering instruments/payout receipt, the mail pay log and the system report for "paid" wagering instruments/payout receipts for any discrepancies. Any discrepancies are documented and resolved prior to remitting the proper payment amount to the patron.

Regulation 6.130(1)(a) Report

218. The Regulation 6.130(1)(a) count time filing will include specific drop and count days and times for the coin and currency 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 currency acceptor drop box or the opening of the first slot coin drop cabinet door.

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: If all slot coin drop buckets/currency acceptors are not dropped on the same days of the week, state which ones are dropped and counted on each day (e.g., denomination, section of the floor, percentage of all coin drop buckets/currency acceptors, or other description).

Note 5: 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 6: 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.