

# NEVADA GAMING CONTROL BOARD INTERNAL CONTROL PROCEDURES

## TABLE GAMES

Note 1: For any Nevada Gaming Control Board (“Board”) authorized computer applications, alternate documentation and/or procedures which provide at least the level of control described by these Internal Control Procedures (“ICP” and “ICPs”) as determined by the Tax and License Division will be acceptable, and an ICP variation to Regulation 6.100 will be unnecessary.

Note 2: The term “shift” as used in these procedures refers to an 8 hour interval unless otherwise approved by the Board. For table games open less than 24 hours, a shift may be a maximum of 12 hours. A multiple compartment table games drop box may be used when more than one shift is used in a day, which will result in multiple shifts with only one table games drop each day.

Note 3: A “signature” on a document provides evidence of the person’s involvement and/or authorization of the intentions reflected in the document. A signature is either handwritten or electronic.

A “handwritten signature” is typically in the form of a stylized script associated with a person. The stylized script signature may include the first letter of the person’s first name along with the person’s full last name. The “initials” of the person does not meet the requirements of a “signature,” or;

An “electronic signature” is defined in NRS 719.100. The “electronic signature” is to be linked with an electronic document which uniquely identifies the individual (e.g., employee, patron) entering the “signature.”

Note 4: As used in these ICPs, the term Wagering Voucher (“voucher”) is defined in NRS 463.369.

Note 5: For all licensees utilizing wagering accounts [Regulation 5.225], the Cage and Credit and/or Information Technology Minimum Internal Control Standards (MICS) are required to be followed, pursuant to Regulation 6.090, as they relate to wagering accounts.

### **Miscellaneous**

1. Pit credit is not allowed.
2. Personal checks, payroll checks, cashier’s checks, traveler’s checks, and/or guaranteed drafts cannot be cashed or accepted in the pit.
3. Foreign currency is not allowed or accepted in the pit.
4. Playing cards and dice, both issued and unissued, are maintained in a secure location to prevent unauthorized access and reduce the possibility of tampering. Used playing cards and dice that are not to be reused are properly canceled and removed from service.

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- Supervision is provided at all times that table games are in operation by an employee with authority equal to or greater than those being supervised.

Note: ICP #5 is not applicable to unforeseen situations that require a licensee or a licensed key employee to deal.

- A table games bankroll (i.e., table tray inventory) is used exclusively for the purposes of the issuance and receipt of chips, tokens, and/or other monetary equivalents for the purposes of wagering and associated payout transactions.

Note: The table games bankroll is not used to pay travel money to a patron, provide dealer or cocktail waitress tips on behalf of a patron, or for any other purpose unrelated to table games wagering activity.

### **Fill and Credit Procedures**

Note: If a computerized system is utilized, the procedures to safeguard manual fill and credit slips must comply with fill and credit ICPs #7 - #25 in the event of system failure.

- Fill and credit slips are in at least triplicate form, in a continuous numerical series, and prenumbered or concurrently numbered in a manner such that each slip has a unique identification number.
- If a manual fill and credit system is used, issued forms are inserted in sequence in a locked machine.
- Keys to the locked machines are controlled in such a way that access to the locked machine contents requires the physical participation of at least two employees.
- Personnel from the cage or pit departments do not have access to the locked box copies of the fill and credit slips. For a computerized system, one part is stored in the computer system in such a manner that prevents pit, cage, and other unauthorized personnel from accessing and making changes to the stored information.
- Manual unissued and issued fill and credit slips are safeguarded and adequate procedures are employed in the distribution, use, and control of the slips.
- Fill and credit transactions are authorized by a pit supervisor prior to the issuance of fill and credit slips and transfers of chips, tokens, and/or other monetary equivalents.
- Chips, tokens, and/or other monetary equivalents are deposited on or removed from gaming tables only when accompanied by the appropriate fill and credit slip or order for credit.
- Chips, tokens, and/or other monetary equivalents received in a fill transaction are either broken down or verified by the dealer in public view before the dealer places the fill in the table tray.

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15. Chips, tokens, and/or other monetary equivalents are removed from the table tray during a table credit transaction by the dealer, and are either broken down or verified by the dealer in public view prior to placing them in racks for transfer to the cage.
16. Fill and credit slips are inserted in the table games drop box by the dealer.
17. When table credits are transacted, an order for credit is prepared to accompany the chips, tokens, and/or other monetary equivalents being transferred from the pit to the cashier area or other secure area of accountability. The order for credit contains all information required to complete a credit slip.  
  
Note: If chips, tokens, and/or other monetary equivalents are transported accompanied by a credit slip, an order for credit is not required.
18. When an order for credit is prepared to accompany the chips, tokens, and/or other monetary equivalents transferred, the duplicate copy of an order for credit is retained in the pit to compare to the credit slip for proper entries and to document the total amount of chips, tokens, and/or other monetary equivalents removed from the table.
19. At least three parts of each separately numbered fill slip are utilized as follows:
  - a. One part is transported to the pit with the fill and, after the appropriate signatures are obtained, deposited in the table games drop box;
  - b. One part is retained in the cage for reconciliation of the cashier bank accountability;
  - c. In a manual system, one part is retained intact by the locked machine and thereafter in a continuous unbroken form; and
  - d. For a computer-generated fill, one part is stored in the computer system.
20. The fill slip is signed by at least the following personnel (as an indication that each has counted the amount of the fill and the amount agrees with the fill slip):
  - a. Cashier – Who prepared the fill slip and issued the chips, tokens, and/or other monetary equivalents;
  - b. Dealer – Who received the chips, tokens, and/or other monetary equivalents at the gaming table; and
  - c. Pit Supervisor – Who authorized and supervised the fill transaction.
21. At least three parts of each separately numbered credit slip are utilized as follows:

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- a. Two parts are transported to the pit. After the appropriate signatures are obtained, one part is deposited in the table games drop box. The other part is returned to the cashier with the chips or tokens from the pit and maintained for cashier bank reconciliation purposes;
  - b. In a manual system, one part is retained intact by the locked machine and thereafter in a continuous unbroken form; and
  - c. For a computer-generated credit, one part is stored in the computer system.
22. The credit slip is signed by at least the following personnel (as an indication that each has counted the chips and tokens transferred):
- a. Cashier – Who prepared the credit slip and received the chips, tokens, and/or other monetary equivalents transferred from the pit;
  - b. Dealer – Who had custody of the chips, tokens, and/or other monetary equivalents prior to transfer to the cage; and
  - c. Pit Supervisor – Who authorized and supervised the credit transaction.
23. The table number, shift, and amount of fill and credit by denomination and in total are noted on all copies of the fill and credit slip. The correct date and time is indicated on at least two copies. For a computerized system, all copies include the date and time.
24. If a fill and credit slip is voided, the following steps are performed:
- a. The cashier clearly marks “VOID” across the face of all non-restricted copies of the form;
  - b. The cashier and one other employee sign adjacent to the void indication on all non-restricted copies of the form;
  - c. All parts of the form are submitted to the accounting/audit department for retention and accountability; and
  - d. For computer-generated fill and credit slips, the computer system is updated to reflect the voided fill and credit transaction.
25. Cross-fills and even money exchanges in the pit are prohibited.

### **Drop Procedures**

26. At the close of each shift, each table's chip, token, and coin inventory is counted, recorded, and signed by two employees on a table inventory form or, if table banks are maintained on an imprest basis, a final fill or credit is made to bring table bank back to par.

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27. If table banks are maintained on an imprest basis, final credits may be placed directly into the drop box. Chips and tokens are removed from the table tray, broken down by the dealer and verified by the pit supervisor in public view prior to placing them in the drop box.
28. For computerized systems, the personnel entering the table inventory amount into the system is independent of the table inventory count.
29. Procedures are implemented to ensure that unauthorized access to empty table games drop boxes does not occur from the time the boxes leave the secured area or storage racks until the boxes are placed on the tables.
30. For computerized systems, the personnel who perform the table inventory count do not have system access to add, change, or delete table inventory amounts.
31. At the end of each shift, all locked table games drop boxes are removed from the tables by two employees, at least one of whom is independent of the pit department.
32. Upon removal from tables, the drop boxes are transported directly to the count room or other secure area by a minimum of two employees, at least one of whom is independent of the pit department.
33. If more than one trip is required to remove the table games drop boxes from the tables, the boxes are either locked in the count room or secured in another equivalent manner.
34. If not counted immediately, the table games drop boxes are locked in a secure manner until the count takes place, with access to the stored table games drop boxes, full or empty, restricted to authorized members of the drop and count teams.

### **Count Procedures**

Note: The table games count begins with the opening of the first table games drop box and ends when the independent verifier signs the master games summary and assumes accountability of the proceeds.

35. The count of pit revenue is performed by a minimum of two employees who are independent of the pit department and the department responsible for the subsequent accountability of the drop proceeds. At no time during the count will there be fewer than two employees in the count room.

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

36. Access to stored table games drop boxes, full or empty, is restricted to authorized members of the drop and count teams.

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37. Access to the count room during a count is restricted to members of the drop and count teams, authorized observers, supervisors for resolution of problems, and authorized maintenance personnel.
38. All coins, tokens, chips, and/or cash inventory stored in the count room is secured from unauthorized access at all times during the drop and count process.
39. Immediately prior to the count, at least two count team members verify the accuracy of the currency counter with previously counted currency for each denomination actually counted by the currency counter to ensure the counter is functioning properly. The test results are recorded on the table games count documentation and signed by at least two count team members performing the test.  
  
Note: If the same count team members complete a count for one 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.
40. If a currency counter interface is used, it is adequately restricted so as to prevent unauthorized access (e.g., passwords, keys, etc.).
41. On at least a quarterly basis, unannounced tests of the currency counter and currency counter interface, if applicable, are performed by someone independent of the count team, including all denominations of currency and all types of vouchers counted by the currency counter. The results of such tests, by denomination, are documented and maintained.
42. The table games 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.
43. Drop boxes, when empty, are shown to another member of the count team or to recorded or live surveillance, provided the count is monitored in its entirety by someone independent of the count.
44. A master games summary, which indicates pit activity for all tables, is prepared and signed daily or each day with gaming activity. The master games summary includes: opening/closing bankroll, if applicable, fill or credit slips, drop, and net win or loss per table and in total.
45. The contents of each box (cash, chips, vouchers, foreign chips, coupons, or other promotional items included in reported gross revenue, etc.) are recorded in ink or other permanent form of recordation on the master games summary. Coupons or other promotional items not included in reported gross revenue may be recorded on a supplemental document, by either the count team members or accounting/audit personnel. All coupons are cancelled daily, by either the count team members or accounting/audit personnel, to prevent improper recirculation. If a currency counter interface is used, the currency drop figures are transferred via direct line or computer storage media.
46. The fill and credit slips taken from each drop box are traced to or recorded on the master games summary and examined for correctness.

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47. Original and first copies of fill or credit slips are matched, or otherwise reconciled by the count team members, to verify that the total dollar amounts for the shift are identical.
48. If final credits are placed directly into the drop box, then the chips removed from each drop box are compared to the final credit slip.
49. Orders for fill or credit, if applicable, are matched to the fill or credit slips.  
  
Note: ICP #49 does not apply to order for credit slips, when the licensee utilizes an approved computerized fill or credit system and when the order for credit slip does not accompany the chips, tokens, and/or other monetary equivalents being transported from the pit to the cage.
50. Beginning and ending table inventory forms, if applicable, are examined and traced to or recorded on the master games summary for shift win calculation purposes.
51. Corrections on any count documentation are made by crossing out the error, entering the correct figure, and then obtaining the signatures or initials of at least two count team members who verified the change. If a currency counter interface is used, corrections to count data are made using one of the following methods:
  - a. Crossing out the error on the document, entering the correct figure, and then obtaining the signatures or initials of at least two count team members who verified the change. If this procedure is used, an employee independent of the pit department and count team enters the correct figure into the computer system prior to the generation of the master games summary; or
  - b. Correcting the error in the computer system and entering the passwords of at least two count team members during the count. If this procedure is used, an exception report is generated by the computer system identifying the table number, the error, the correction, and the count team members attesting to the propriety of the correction.
52. Transfers of coins, tokens, coupons, or currency in or out of the count room are strictly prohibited until all count and verification procedures are completed.
53. At the conclusion of the count, the drop amount recorded on the master games summary is reconciled to the drop proceeds in the count room by a count team member who does not function as the sole recorder, with variances reconciled and documented.
54. Immediately after the master games summary has been reconciled to the drop, all personnel participating in the count process sign the master games summary to attest to their presence, the accuracy of the amount recorded and the procedures performed.

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55. An employee who is independent of the count team performs an independent count of the table games drop proceeds and reconciles it to the drop amount recorded on the master games summary, with variances reconciled and documented.
56. The independent employee who verified the proceeds, certifies by signature on the master games summary as to the accuracy of the amount received and assumes accountability of the drop proceeds or secures the count paperwork.
57. An employee who does not accept accountability of the table games drop proceeds transports the master games summary, with all supporting documents, to the accounting/audit department immediately after the independent verifier signs it. Alternatively, it may be adequately secured (e.g., locked container to which only accounting/audit personnel may gain access) until retrieved by the accounting/audit department.

Note: A copy of the master games summary that is faxed, scanned, or emailed to another location (e.g., corporate office) by the independent verifier will be considered acceptable, if the faxed, scanned or email copy is compared and reconciled to the original drop paperwork and the casino accountability or bank deposit.

### **Key Controls**

58. The table games drop box release keys are separately keyed from the table games box contents keys. Additionally, table games drop box release keys are not keyed for releasing slot currency acceptor drop boxes.
  59. The physical custody of the keys, including duplicates, needed to access the stored drop boxes, full or empty, requires the physical involvement of at least two employees.
  60. Table games drop box release keys are maintained by a department independent of the pit department.
  61. Only personnel authorized to remove the table games drop boxes from the tables are allowed access to the table games drop box release keys. The same personnel are precluded from having access to table games drop box contents keys and table games drop box release keys simultaneously.
- Note: The count team members may have access to the release keys during the count in order to reset the table games drop boxes.
62. Two count team members are required to accompany the count keys from the time of issuance until the time of return.
  63. Access to the table games drop box contents key, at other than scheduled count times, requires the involvement of at least two employees. A report is maintained indicating the date, time, table games number, reason for access and signature, or electronic signature, of personnel signing out/in the



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table games drop box contents key. Two employees are required to accompany the table games drop box contents key from the time of issuance until the time of return.

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

64. Records are maintained for each duplicate key, as addressed in ICPs #58 - #66, which indicate the number of keys made and destroyed.
65. Computerized key security systems, which restrict access to the table games 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 ICPs #58 - #66.

Note: ICP #65 does not apply to the system administrator; however, the system administrator cannot have sole access to table games drop and count keys. The system administrator is defined in ICP #66(a).

66. For computerized key security systems, the following additional table games key control procedures apply:
  - a. Management personnel independent of the table games department assign and control user access to keys in the computerized key security system (i.e., system administrator) to ensure that table games drop and count keys are restricted to authorized personnel;
  - b. Access to the emergency manual key(s) (a.k.a. override key), used to access the box containing the table games drop and count keys, requires the physical involvement of at least two employees. The date, time, and reason for access must be documented with the signatures of all participating personnel signing out/in the emergency manual key(s); and
  - c. The custody of the keys issued pursuant to ICP #66(b), requires the presence of two employees from the time of issuance until the time of return.

### **Computerized Player Tracking Systems**

Note 1: Compliance with ICPs #67 - #72 is required only for computerized player tracking systems that accumulate points subsequently redeemed by the patron for cash, merchandise, etc. ICPs #67 - #72 do not apply to player rating only systems (i.e., the evaluation of a patron's play and the choice and/or dollar amount of complimentaries provided to a patron are solely the result of an employee's judgement).

Note 2: As used in ICPs #67 - #72, the term "point" or "points" is a generic term and refers to a representative of value awarded to a patron based upon specific criteria established by the licensee. Commonly, points are earned by patrons placing wagers or purchasing room nights, food, beverage, or entertainment admissions. Patron accounts in a player tracking system are used to track points earned and awarded to patrons.

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

Note: ICP #67 does not apply to the deletion of points related to inactive or closed accounts through an automated process.

68. Personnel 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.
69. Patron identification is required when redeeming points without a player tracking card.
70. Changes to the player tracking system parameters, such as point structures and employee access, must be performed by supervisory personnel independent of the pit department. Alternatively, changes to player tracking system parameters may be performed by pit supervisory personnel, if sufficient documentation is generated and the propriety of the changes are randomly verified by supervisory personnel independent of the pit department, on a quarterly basis.
71. All other changes to the player tracking system must be appropriately documented.
72. Rules and policies for player tracking accounts, including awarding, redeeming, and expiration of points, are prominently displayed or available for patron review at the licensed location.

### **Promotional Payouts, Drawings, and Giveaway Programs**

Note: ICPs #73 - #75 apply to promotional payouts, drawings, and giveaway programs, in which the payouts are made from a bank other than the table games tray, the payouts are related to table games wagering activity, and the game play procedures are not affected. These payouts are not deductible reported table games revenue. ICPs #73 - #75 do not apply to payouts from the table games bankroll resulting from a wager made with a promotional coupon or chip.

73. The conditions for participating in promotional payouts, including drawings and giveaway programs, are prominently displayed or available for patron review at the licensed location.
74. Promotional payouts, including those as a result of drawings or giveaway programs, that are either deducted from gross gaming revenue, or are \$500 or more and not deducted from gross gaming revenue, are documented at the time of payout on a multi-part form (minimum two-part form) that includes the following:
- a. Date and time;

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- b. Dollar amount of payout (both alpha and numeric) or description of personal property (e.g., jacket, toaster, car, etc.);
- c. Reason for payout (i.e., promotion name);
- d. Signature(s) of the following number of personnel verifying, authorizing, and completing the promotional payout with the patron:

- 1) Two employee signatures for all payouts of \$20 or more that are deducted from gross gaming revenue; or

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 \$20 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.

- e. Patron's name (for drawings only).

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

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

### **Contests/Tournaments**

76. All contest/tournament entry fees and payouts, including mail transactions, are summarized on an accountability document on a daily basis.
77. 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;

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- d. Signature of individual completing the transaction attesting to the receipt or disbursement of the entry fee/payout with the patron; and
  - e. Name of contest/tournament.
78. Contest/tournament entry fees and payouts are summarized and posted to the accounting/audit records on at least a monthly basis.
79. 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; and
  - 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.
80. Results of each contest/tournament are recorded and available for participants to review. The recording includes: name of event, date(s) of event, total number of entries, dollar amount of entry fees, total prize pool, and 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 ICP #80 must be recorded except for the total number of entries, dollar amount of entry fees, and total prize pool.
81. The aforementioned contest/tournament records are maintained for each event.

### **Statistics**

82. A table games statistical analysis report reflecting drop, win, and win-to-drop hold percentage by table and type of game is maintained by shift, day, cumulative month-to-date, and cumulative year-to-date.
- Note: Promotional activity is not required to be tracked and included in the report. Any promotional activity related to table games wagering activity and the game play procedures, if included in the reports, must be disclosed separately on the report.

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83. The table games statistical analysis report is reviewed by management independent of the pit department prior to the submission of the Nevada Gaming Commission (“NGC”) tax returns for the month in which the activity occurred. At a minimum, the review consists of the following:
- a. An examination of the information for clerical errors; and
  - b. A comparison of the statistical results (e.g., month-to-month, calendar year, rolling year, fiscal year, etc.).
84. After reviewing the table games statistical analysis report, personnel investigates all large or unusual statistical fluctuations, including any negative hold percentages. The investigation is completed no later than 30 days following the generation of the table games statistical analysis report. The results of such investigations are documented and maintained.

### **Accounting/Audit Procedures**

85. Table games accounting/auditing procedures are performed by personnel independent of the table games department.
86. For computerized player tracking systems, accounting/audit personnel perform the following procedures at least one day per quarter:
- a. Review all point addition and deletion authorization documentation, other than for point additions and deletions made through an automated process, for propriety;
  - b. Review exception reports, including transfers between accounts; and
  - c. Review documentation related to access to inactive and closed accounts.
87. At least annually, the computerized table games player tracking system is reviewed by personnel independent of the individuals that set up or make changes to the system parameters. The review is performed to determine that the configuration parameters are accurate and have not been altered without appropriate management authorization (e.g., verify the accuracy of the awarding of points based on the dollar amount wagered). The system must also be tested, if possible, to further verify the accuracy of the configuration parameters (e.g., simulate activity to verify the accuracy of the amount of points awarded). The test results are documented and maintained.
88. For currency counter interface systems, for each drop accounting/audit personnel compares the totals on the currency counter report to the system-generated currency count, as recorded in the master games summary. Discrepancies are resolved prior to generation/distribution of master games summary and the table games statistical analysis report.
89. Accounting/audit personnel review exception reports for all computerized table games systems (e.g., fill/credit systems) at least monthly for propriety of transactions and unusual occurrences. The review must include, but not limited to, void authorizations. All noted improper transactions, or unusual occurrences, are investigated with the results documented and maintained.

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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.

90. The following procedures are performed for fill/credit slips by accounting/audit personnel:
  - a. For manual fill/credit slips, at least one day each month, reconcile the original slip (placed in the table games drop box) to the restricted copy to verify that the dollar amount of the transaction is the same on both parts of the slip;
  - b. For manual fill/credit slips, at least one day each month, verify that all sequentially numbered slips issued are properly accounted for. Investigations are performed for all slips that are unaccounted for with the investigation being documented;
  - c. At least one day each month, foot the original slips (placed in the table games drop box) and trace the total to the total fill/credit amount indicated on the master games summary prepared by the count team members. If the reconciliation results in a variance, an investigation is performed to determine whether all forms are accounted for with the investigation being documented; and
  - d. For each day, examine a sample of fill/credit slips for propriety of signatures and proper completion.
  
91. The following procedures are performed for voided fill/credit slips by accounting/audit personnel for each day:
  - a. Examine all voided forms for proper authorization and “void” designation;
  - b. For fill/credit computer systems, trace the voided form to the computer system report(s) reflecting void activity;
  - c. For fill/credit computer systems, examine the computer system report(s) reflecting void activity for void transactions that are not supported by a voided form;
  - d. Determine that all parts of the voided form have been received; and
  - e. Examine form for the proper number of signatures.
  
92. The following procedures are performed by accounting/audit personnel using the master games summary prepared by the count team members for each day:
  - a. Reconcile the dollar amount of the drop proceeds on the master games summary to the dollar amount recorded in the applicable accountability document. Investigate and document any variance noted;

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- b. Recalculate win/loss in total and by shift;

Note: For those systems that electronically perform this function, accounting/audit personnel will recalculate win/loss in total and by shift for one day each month, rather than daily.

- c. Verify that the correct total of win/loss on the master games summary is recorded in the accounting records used to prepare NGC tax returns; and
  - d. Examine for propriety of signatures.
93. A daily table games recap report is prepared for the day and month-to-date, by game, which includes the following information used to prepare the NGC tax returns:
- a. Drop (per Regulation 1.095); and
  - b. Gross Revenue (per Regulation 6.110(1)).
94. Monthly, accounting/audit personnel reconcile gross revenue, by game, from the month-end daily table games recap and the general ledger to the monthly NGC tax returns. The reconciliation is documented and maintained. All variances are supported by documentation, reviewed, and maintained. Any variances noted are resolved prior to submission of the tax returns.
95. Accounting/audit personnel ensure all table games promotional coupons redeemed that affect the calculation of gross revenue are properly canceled to prevent improper recirculation.
96. Accounting/audit personnel reconcile all contest/tournament entry and payout forms to the dollar amounts recorded in the appropriate accountability document.
97. For all contests, tournaments, promotional payouts (including payouts resulting from computerized player tracking activity), drawings, and giveaway programs, the following documentation is maintained:
- a. Copies of the information provided to patrons describing the contests, tournaments, promotional payouts, drawings, and giveaway programs (e.g., brochures, flyers, etc.);
  - b. Effective dates; and
  - c. Accounting treatment, including general ledger accounts, if applicable.
98. Monthly, accounting/audit personnel review all contests, tournaments, promotional payouts, drawings, and giveaway programs to determine proper accounting treatment and proper table games gross revenue win/loss computation.

# NEVADA GAMING CONTROL BOARD INTERNAL CONTROL PROCEDURES

## TABLE GAMES

99. Monthly, accounting/audit personnel perform procedures (e.g., interviews, review of payout documentation, etc.) to ensure that contests, tournaments, 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.
100. When payment is made to the winners of a contest/tournament, accounting/audit personnel 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.
101. For computerized key security systems controlling access to table games drop and count keys, accounting/audit personnel, independent of the system administrator, perform the following procedures:
  - a. Monthly, review the report generated by the computerized key security system indicating the transactions performed by the individual(s) that adds, deletes, and changes user's access within the system (i.e., system administrator). Determine whether the transactions completed by the system administrator provide adequate control over the access to the table games drop and count keys. Also, determine whether any table games 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 table games drop and count key removals or key returns occurred;
  - c. At least quarterly, review the list of users that are assigned access to the table games drop and count keys to determine that each user's access to the assigned keys is adequate relative to the user's job position; and
  - d. All noted improper transactions or unusual occurrences are investigated with the results documented.
102. Annually, an inventory of all count room, table games drop box release, storage rack, and contents keys is performed and reconciled to records of keys made, issued, and destroyed. Investigations are performed for all keys unaccounted for, with the investigations being documented.
103. Documentation (e.g., log, checklist, notation on reports, tapes attached to original documents, etc.) is maintained evidencing the performance of table games accounting/audit procedures, the exceptions noted and any follow-up of all table games audit exceptions. All changes made to table games documents by accounting/audit personnel are distinguishable (e.g., made in red ink) from those made during the preparation of the document.