

NEVADA GAMING CONTROL BOARD
 ASSOCIATED EQUIPMENT REVIEW CHECKLIST
 POINT OF SALE AND BOX OFFICE TICKETING
 SYSTEMS FOR LIVE ENTERTAINMENT TAX
 REVENUE REPORTING

Auditors' Initials and Date

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Manufacturer: _____

Review Date(s): _____

System/Version: _____

Auditor(s): _____

Trial Location Name: _____

Mfr#: _____ GCB Lab#: _____

Trial Location #: _____

- (b) Date/Time?
- (c) Taxable LET Components?
- (d) Non-Taxable LET Components?
- (e) Payment Amount by Method (Cash, Credit Card, Comp, Gift Card, etc.)?

28. Is the internal or restricted copy of each sale transaction secured such that the data is inaccessible to cashiers? [State the method]
Entertainment MICS #3

29. Does the system require supervisor approval prior to the voiding a transaction? **Entertainment MICS #4**

30. Does the system produce an exception report for voids, overrings, price overrides, etc.? [State the title of the report] **IT MICS #9, Entertainment MICS #4 & 29**

Box Office Systems

31. Does the system function as a Box Office admission point of sale system?
 [If no, then mark this section as "N/A"]

32. Does the system report admission sales on a cash basis, accrual basis, or both? **Entertainment MICS #28**

33. For accrual basis, does the system generate a report showing all ticket sales for the day that includes:
Entertainment MICS #28(a)
 (a) Date/Time of Sale?
 (b) Transaction ID?
 (c) Event Name and Date?
 (d) Identifying Ticket Number(s)?
 (e) Amount of Sale?

34. For accrual basis, does the system generate a report showing all transactions relating to each event for all events, for today and for future dates, that includes:
Entertainment MICS #28(b)
 (a) Name and Date of the Event?
 (b) Date/Time of Sale?
 (c) Identifying Number of Ticket Sale?
 (d) Dollar Amount of Sale?

System Components and Configurations

1. Specify the operating system name and version for all servers on which the system is being installed.

2. Specify the components being submitted for approval with the system including name, version, and server name/location where component is installed.

3. If the system utilizes back-end database(s), specify the database name, version, and server name/location housing the database(s) (i.e. FoxPro, Db2, MS SQL, Oracle, Pervasive, SQL Anywhere, etc.)

4. Specify the IP addresses for each server housing system components and data. (Include a topology diagram and network mapping diagram with the submission)

Pass	Fail	N/A	Comments

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5. List all user accounts and associated account passwords that are configured on the system submitted for approval. (This includes accounts at the operating system, database, network, and application layers)

6. List the report generation software and version, if applicable (i.e. Crystal Reports, Microsoft SQL Reporting Services, etc.)

Pass	Fail	N/A	Comments

Testing Procedures

Testing Objectives

- Ensure that all sale transactions are recorded and reported accurately and classified properly by type (non-taxable, taxable, comp).
- Ensure that the system classifies transactions as Taxable, Non-Taxable, and Comp.
- Ensure that all Voids require independent supervisory approval prior to processing.
- Ensure that Detail Transaction reporting totals tie to summary reports.
- Ensure that LET tax is properly calculated and reported for each transaction.
- Ensure that credit card payments for LET applicable sales are accurately reported for each sale and in total by credit card type.
- Ensure that all exceptions are properly and completely reported.
- Ensure that all accrual sales are reported by event.
- Ensure that sale transaction details are restricted from unauthorized access by cashiers.
- Ensure that source receipts show some indication that the sale was subject to LET.
- Ensure that inclusive LET calculations reflect the proper calculation or \$0 for the tax amount.
- Ensure that cancellations with partial or no refunds are recognized as of date of cancellation as revenue to the extent of the amount not refunded for accrual basis reporting.
- Ensure that cancellations with partial or no refunds are deducted from Live Entertainment Revenue on the date of cancellation to the extent of the amount refunded to the patron for cash basis reporting.

Setup Activities

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an exception report with all required attributes.

Auditing Procedures for Box Office Transactions

1. Review the admission sales report for the current date to ensure the report includes all sale transactions at the proper amounts.

2. Review the event/show activity report to determine that all transactions occurring for each specific event are properly reported at the correct amounts.

Note: Ensure that the report includes all transactions (sales, cancellations, refunds, etc.) grouped by each specific event regardless of when the transaction occurred.

3. Review the Accrual Basis reports to determine that revenue reported for the current day resulted from sales for events occurring today, and from any cancellations to the extent of amounts retained by the licensee and not refunded to the patron.

4. Review the Accrual Basis reports to ensure that the change in the total balance of tickets sold for future events accurately reflects activity for the current day.

Note: **Ending Balance of Tickets Sold for Future Events = Beginning Balance of Tickets Sold for Future Events plus [+] Tickets Sold Today for Future Events less [-] Ticket Cancellations less [-] Tickets Sold Previously for Events Occurring Today**

5. Review the Cash Basis reports to determine that revenue reported for the current day reflects all sales occurring today less any amounts refunded to patrons as a result of cancellations.

6. Review the transaction detail reports to ensure that transactions are grouped by following transaction types:

- (a) Sales for future events.
- (b) Sales for today's events.
- (c) Cancellations without refunds.
- (d) Cancellations with either partial or full refunds.
- (e) Voids.
- (f) Previous sales for events occurring today recognized as revenue.

Pass	Fail	N/A	Comments