Auditors'	Initials	and Date

Manufacturer:			Review Date(s):					
Syste	System/Version:			Auditor(s):				
Trial L	_ocation Name:							
Mfr#:	Mfr#: GCB Lab#:		Trial Location #:					
	Manufacturer's Personnel Po	osition			Contact Information			
Def	initions: "POS" refers to a "Point of Sale System"							
	System Functionality and Reporting Requireme	Pas ents	s Fail	N/A	Comments			
	General Report Requirements							
1.	Do all reports generated by the system contain the following attributes: (a) Page Numbering, indicating the current page a total number of pages? (e.g. Page X of Y) (b) Current Software Version Number? (including engineering build number) (c) Date/Time period (from and to) of activity cover by the report or, alternatively, an indication of Of" if the report includes data from a specific printime? (d) Date/Time the document was generated? (e) Column and row titles? (f) Title of the report (g) Grand totals for the activity period covered by report, and grand totals for the month-to-date, year-to-date, and life-to-date (at least two year comparison) amounts? Industry Letter on Associated Equipment Reporting Requirements dated February 19, 2010 Does the system generate reports for all periods on activity over if the question has no date to present the containing periods of activity over if the question has no date to present the containing periods of activity over if the question has no date to present the containing periods of activity over if the question has no date to present the containing periods of activity over if the question has no date to present the containing periods of activity over if the question has no date to present the containing periods of activity over if the question has no date to present the containing periods of activity over if the question has no date to present the containing periods of activity over if the question has no date to present the containing periods of activity over if the question has no date to present the containing periods of activity over if the question has no date to present the periods of the current period to th	and the ered "As point the						
	activity even if the system has no data to present f the date/time period specified? Industry Letter on Associated Equipment Reporting Requirements dated February 19, 2010	or						
3.	If the system has no data to present for one or mo periods, do all system generated reports present \$ dollar amounts or, alternatively, an indication of "N Activity" for these periods? Industry Letter on Associated Equipment Reporting Requirements dated February 19, 2010	lo						
	Logical Access Controls and Logging							
4.	Is the system managed wholly by an outsourced service provider such that the licensee has no accept administer logical security or system parameters of the so, then mark this section "N/A." IT MICS Note 2	s?						
5.	Describe the method(s) employed to secure the system (i.e. passwords, biometrics, etc.) at all leve (Application, Database, Network, Operating System IT MICS #5							
6.	Describe the method the system utilizes to force periodic password changes for user accounts. IT MICS #6(a)							
7.	Describe how system utilizes password complexity	,						

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	requirements for user accounts with passwords being at least eight characters in length, and by utilizing at least two of the following four requirements: IT MICS #6(b) (a) Upper Case Letters. (b) Lower Case Letters. (c) Special Characters. (d) Numeric Characters.	Pass	Fail	N/A	Comments		
8.	Describe the method that the system uses to prevent passwords from being reused (i.e. non-reusable for a period of 18 months or, non-reusable for at least 10 password changes). IT MICS #6(c)						
9.	Does the system automatically lock-out user accounts after 3 failed login attempts? IT MICS #6(d)						
10.	How does the system log at least the following events: IT MICS #7 (a) Failed login attempts? (b) Abnormal or unauthorized changes to live data files? (c) Changes to system policies and parameters? (d) Activity of administrative accounts? (e) Changes to date/time on master time server?						
11.	Describe the method to review the system logs (i.e. available in one or more reports, or viewable only through the system interface). IT MICS #7						
12.	Describe what reports the system generates for exception type activities (e.g., changes to system parameters, corrections, overrides, voids, etc.) that include the following, at a minimum: [Specify the report title(s)] IT MICS #9 (a) Date/Time of alteration? (b) Identification of user performing the alteration? (c) Data or parameter that was altered? (d) Value of the data or parameter prior to alteration? (e) Value of the data or parameter after alteration?						
13.	How does the system manage permissions for user accounts (i.e. through use of Group profiles or through Individual profiles) at the application, database, network, or operating system level? IT MICS #10 & 11						
14.	Describe and list whether, and how, the system creates Generic, Default, Service/System, or Administrative level accounts upon installation at the operating system layer, application layer, or database layer? IT MICS #17-21						
15.	Describe how the system logs all administrative account usage, including the following: IT MICS #23 (a) Date/Time of activity. (b) Login account name. (c) Description of event. (d) Value before change. (e) Value after change.						
16.	Describe the method of retention and viewing of such logs. IT MICS #23						
17.	Describe the method of configuring the system to						

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		Pass	Fail	N/A		
	secure terminals and server consoles after a defined period of inactivity. IT MICS #43	1 400	T un	14/71	Commonte	
	Entertainment Sales and Reporting					
18.	Does the system record and report all sale transactions by type (Taxable, Non-Taxable, and Comp)? [State the name of the report(s)] NAC 368A.500(1), Entertainment MICS #2, 11					
19.	Does the system record and report all sales in such a manner as to be readily identifiable by individual sale, in total, and by area? [State the name of the report(s)] Entertainment MICS #1, 11					
20.	Does the system calculate Live Entertainment Tax on the Net Sale amount or does the system provide the capability to treat the sale as if LET is included in the price? NAC 368A.460					
21.	If the Live Entertainment Tax is included with the price, does the ticket present the required disclosure that "Live Entertainment Tax included in Price"? NAC 368A.460					
22.	Does the system provide functionality to configure package programs or discount admission tickets? If no, then mark questions #25 through #26 as "N/A." Entertainment MICS #10					
23.	Does the system provide a method for allocating price of the package program purchases over the components of the package? Entertainment MICS #10(b)(3)					
24.	Does the system generate a report for discounted admission tickets that provides a breakdown of all tickets and includes the amounts received and retained by the licensee on a per ticket basis, and the actual amount included in entertainment sales and effective dates of the discount admission tickets? [State the title of the report] Entertainment MICS #10(c)					
25.	Does the system generate summary reports showing the following: [State the title of the report] NAC 368A.500(1), NAC 368A.450(3), Entertainment MICS #1, 2, 12, & 17 (a) Area? (b) Date? (c) Taxable LET Components? (d) Non-Taxable LET Components? (e) Payment totals by type (Discover, Mastercard, Visa, AmEx, Gift Card, Comp, etc.)?					
26.	Does the system generate a transaction detail report that presents all sale transactions grouped by those subject to LET, those not subject to LET, and Complimentaries? [State the report title] Entertainment MICS #1, 2, & 11					
27.	Does the transaction detail report contain at least the following: [State the title of the report] NAC 368A.500(1), Entertainment MICS #1, 2, 11, & 17 (a) Unique Transaction Number?					

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	 (b) Date/Time? (c) Taxable LET Components? (d) Non-Taxable LET Components? (e) Payment Amount by Method (Cash, Credit Card, Comp, Gift Card, etc.)? 	Pass	Fail	N/A	Comments	
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 <u>no</u> , 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)					

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		Pass	Fail	N/A	Comments		
5.	List all user accounts and associated account passwords that are configured on the system submitted for approval. (This includes accoun operating system, database, network, and aplayers)	its at the					
6.	List the report generation software and versio applicable (i.e. Crystal Reports, Microsoft SQ Reporting Services, etc.)						
	Testing Procedures						
	Testing Objectives						
	 Ensure that all sale transactions are recorreported accurately and classified properl type (non-taxable, taxable, comp). 						
	 Ensure that the system classifies transact Taxable, Non-Taxable, and Comp. 	tions as					
	 Ensure that all Voids require independent supervisory approval prior to processing. 	t					
	Ensure that Detail Transaction reporting t to summary reports.	otals tie					
	Ensure that LET tax is properly calculated reported for each transaction.	d and					
	 Ensure that credit card payments for LET applicable sales are accurately reported f sale and in total by credit card type. 						
	 Ensure that all exceptions are properly ar completely reported. 	nd					
	 Ensure that all accrual sales are reported event. 	by					
	Ensure that sale transaction details are refrom unauthorized access by cashiers.	estricted					
	 Ensure that source receipts show some in that the sale was subject to LET. 	ndication					
	 Ensure that inclusive LET calculations ref proper calculation or \$0 for the tax amour 						
	 Ensure that cancellations with partial or n refunds are recognized as of date of canc as revenue to the extent of the amount no refunded for accrual basis reporting. 	ellation					
	 Ensure that cancellations with partial or n refunds are deducted from Live Entertain Revenue on the date of cancellation to th of the amount refunded to the patron for obasis reporting. 	ment e extent					
	Setup Activities						

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		Pass	Fail	N/A	Comments	
1.	For Box office systems set up at least five events such that:					
	(a) Three events occur on each day of testing.(b) Two events occur in the distant future.					
2.	For point of sale systems set up 3 venues – two of which are subject to LET and one is not subject to LET. One of the LET applicable locations should handle both LET and non-LET subject sales.					
3.	Set up at least 10 food and beverage items to be sold during each event.					
4.	Set up tax types with appropriate percentages for the following: (a) LET to be added on to the sale. (b) Sales tax to be added on to the sale. (c) LET to be inclusive in the price of the sale. (d) Sales tax to be inclusive in the price of the sale.					
5.	Set up at least two package programs with the appropriate allocations for components of the package.					
6.	Set up discount tickets for at least two events on two different days.				_	
7.	Set up the following employee accounts: (a) Three Cashier User Accounts. (b) Two Supervisor Accounts. (c) One Food and Beverage Manager Account. (d) One I.T. Administrator Account.					
8.	Set up different payment methods including: (a) Cash (b) Visa (c) Mastercard (d) Discover (e) American Express (f) Gift Card (g) Promotional Coupon (h) Complimentary (i) Room Charges					
9.	Print all baseline reports.					
10.	Print all user access listings and audit trails to determine that user accounts are accurately provisioned and group membership is appropriate.					
	Daily Test Transactions					
11.	Process Day End Close activities and generate all transaction detail and summary reports and save in PDF format, if possible.					
12.	Create at least 10 admission sale transactions in varying amounts using varying payment methods for each event occurring on the current day and on future events. Use the Inclusive LET and Sales Tax Types for these transactions. Manually record the amount of each sale, the event, date of the event, and the payment method.					

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		Pass	Fail	N/A	Comments	
13.	Create at least five additional admission sale transactions in varying amounts using full and partial comps. Use the Inclusive LET and Sales Tax Types for these transactions. Manually record the amount of the sale, the event, date of the event, comp amount, and method and amount used to pay the balance.					
14.	Create at least 25 food and beverage sale transactions for the venue where all sales are subject to LET using the <u>Inclusive</u> Sales and LET Tax Types.					
15.	Create at least 25 food and beverage sales for the venue where none of the sales are subject to LET using the <u>Inclusive</u> Sales Tax Type.					
16.	Create at least 25 food and beverage sales subject to LET for the venue handling both LET and non-LET transactions using the <u>Inclusive</u> Sales and LET Tax Types.					
17.	Create at least 25 food and beverage sales <u>not</u> subject to LET for the venue handling both LET and non-LET transactions using the <u>Inclusive</u> Sales and LET Tax Types.					
18.	Create at least 10 admission sale transactions in varying amounts using varying payment methods for each event occurring on the current day and on future events. Use the <u>Add-On</u> LET and Sales Tax Types for these transactions. Manually record the amount of each sale, the event, date of the event, and the payment method.					
19.	Create at least five additional admission sale transactions in varying amounts using full and partial comps. Use the <u>Add-On</u> LET and Sales Tax Type for these transactions. Manually record the amount of the sale, the event, date of the event, comp amount, and method and amount used to pay the balance.					
20.	Create at least 25 food and beverage sale transactions for the venue where all sales are subject to LET using the <u>Add-On</u> Sales and LET Tax Types.					
21.	Create at least 25 food and beverage sales for the venue where none of the sales are subject to LET using the <u>Add-On</u> Sales Tax Type.					
22.	Create at least 25 food and beverage sales subject to LET for the venue handling both LET and non-LET transactions using the <u>Add-On</u> Sales and LET Tax Types.					
23.	Create at least 25 food and beverage sales <u>not</u> subject to LET for the venue handling both LET and non-LET transactions using the <u>Add-On</u> Sales and LET Tax Types.					
24.	Perform three admission cancellations for one event occurring on the current day, and one event occurring for each subsequent day such that: (a) One cancellation ticket amount is fully refunded to the patron. (b) One cancellation ticket is 50% refunded to the					

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		Pass	Fail	N/A	Comments	
	patron.(c) One cancellation ticket is refunded to the patron in an arbitrary amount.	1 400	T un		Commente	
	Record the transaction ID's for the refunded sales, the events for which the cancellation occurred, and the amount refunded to the patron.					
	Ensure the system requires a supervisor to approve the refund.					
25.	Process at least three voids for each of the food and beverage outlets for transactions with Inclusive Tax Types, and three voids for transactions with Add-On Tax Types. Ensure the system requires a supervisor to approve the voids.					
26.	Attempt to have a cashier void a transaction written by that cashier.					
27.	Using a supervisor account, process one additional sale transaction for each food and beverage outlet using <u>Inclusive</u> Tax Types. Attempt to void each sale using the same supervisor account. Ensure that the system requires an independent supervisory approval.					
28.	Using a supervisor account, process one additional sale transaction for each food and beverage outlet using <u>Add-On</u> Tax Types. Attempt to void each sale using the same supervisor account. Ensure that the system requires an independent supervisory approval.					
29.	Create 10 sale transactions for discounted admission tickets.					
30.	Create 10 sale transactions for package programs.					
31.	Create two cancellations for the discounted admission tickets and two cancellations for package programs.					
	Testing of Application Controls					
32.	Attempt to cancel an admission ticket sold for a show that has already occurred. Ensure the system will not allow the cancellation to occur.					
33.	Process a password change for each type of account and ensure that the system requires complex passwords.					
34.	Disable a user account and attempt to log into the system.					
35.	Generate a user access listing and ensure that the date of the password change and the disabled user account are accurately reflected on the report.					
36.	Determine whether the server and point of sale terminals secure themselves after a configurable period of inactivity.					
37.	Make a change to system parameters, price types, or tax types. Ensure that such changes appear					

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		Pass	Fail	N/A	Comments		
	accurately in the system event logs.	1 400	, an	10,71	Commente		
	Auditing Procedures for Point of Sale Transactions						
1.	Trace all physical receipts to transaction reports. Ensure that all information on the receipts agrees with the information reflected in the transaction detail reports.						
2.	Review the transaction reports to determine that all sales are segregated and subtotaled by type (Subject to LET or Not Subject to LET).						
3.	Review the transaction detail reports to determine that comps are properly reported.						
	Note: Comps may appear as a payment method if the sale transactions are separated as Taxable and Non-Taxable. Alternatively, if Comps are not shown as a payment method for sale transactions, then they must appear in a completely separate section of the report.						
4.	Verify that all sales transactions appearing in the LET and Non-LET sections of the transaction detail report are accurately categorized.						
5.	Review the transaction reports to determine that sales have unique transaction ID's.						
6.	 Foot and cross-foot all transaction detail reports to determine the following: (a) LET Tax is calculated correctly. (b) Sales Tax is calculated correctly. (c) Total Sale Amounts are calculated correctly based on tax types (inclusive vs. add-on). (d) Payment amounts by type equal the total sale amount. (e) Net Sale Amounts, LET Tax Amounts, Sales Tax Amounts, Gross Sale Amounts, and Payment Amounts for each Type are accurately subtotaling. (f) Subtotals correctly footed equal grand totals presented on the report. 						
7.	Review the totals appearing on the summary reports to ensure they agree with the verified totals on the transaction detail reports.						
8.	Review the summary reports to ensure that total amounts for Net Sales Subject to LET, LET Tax, Sales Tax, and Gross Sales Subject to LET are reported and are correct.						
9.	Review the summary reports to ensure that amounts for Net Sales Not Subject to LET, Sales Tax, and Gross Sales Not Subject to LET are reported and are correct.						
10.	Review the Summary reports to determine that payments by type are properly reported for all LET applicable sales (i.e. Visa, Mastercard, Discover, etc.).						
11.	Ensure that all voided transactions properly appear on						

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	an exception report with all required attributes.	Pass	Fail	N/A	Comments	
	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.					

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