

Auditor's Name and Date

**TABLE GAMES
 General Walk-Through**

All Procedures

Licensee _____ Review Period _____

NGC Regulation 6.090(9) requires the CPA to use “criteria established by the Chair” in determining whether a Group I licensee is in compliance with the Minimum Internal Control Standards (MICS). This checklist is to be used by the CPA in determining whether the licensee’s table games operation is in compliance with the Table Games MICS.

Date of Inquiry	Person Interviewed	Position

Checklist Completion Notes:

- 1) Unless otherwise instructed, examine a completed document for compliance for those Questions referring to records/documentation as indicated and recalculate where appropriate. Indicate (by tickmark) whether the procedures were confirmed via examination/review of documentation, through inquiry of licensee personnel or via observation of procedures. Tickmarks used are to be defined at the bottom of each page.
- 2) All "no" answers require referencing and/or comment, and should be cited as regulation violations, unless the Board Chair has granted a MICS variation or the question requires a "no" answer for acceptability. All “N/A” answers require referencing and/or comment, as to the reason the MICS is not applicable.
- 3) "(#)" refers to the Minimum Internal Control Standards for Table Games, Version 9. The Table Games MICS also include Notes #1- #12.

Questions	Yes	No	N/A	Comments, W/P Reference
1. Has the licensee’s written system of internal control for table games been read prior to the completion of this checklist to obtain an understanding of the licensee’s table games operation and does the system of internal control delineate the procedures as may be required by any of the Table Games Notes #1 - #12?				
2. Does the licensee issue markers in the pit?				
3. Does the licensee issue other instrumentalities (i.e., “Customer Deposit Withdrawal” forms, etc.) that evidence withdrawals of front money or safekeeping in the pit? Note: If the answer is “yes” to either questions 2 or 3, complete the Table Games Walk-Through Checklist for Marker Credit Play Procedures.				

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Questions	Yes	No	N/A	Comments, W/P Reference
Fill and Credit Standards				
<p>Note: The specific types of fill/credit slips utilized (i.e., manual or computerized), the type of signature utilized (i.e., handwritten or electronic), the manner of storage (e.g., printed and maintained or electronically stored), or any combination thereof, must be delineated within the table games section of the written system of internal control pursuant to Regulation 6.090. (Note before 62)</p>				
<p>Testing of fills and credits is required for Questions 4 – 26, as applicable. Select all fill forms and all credit forms for one shift (with a maximum of 30 for each type of form) per day for 2 days. Test days should be in non-consecutive months. Indicate test dates selected and results of testing.</p>				
4. Are fill/credit slips in at least triplicate form, used in a continuous numerical series, and prenumbered or concurrently numbered in a manner such that each slip has a unique identification number? (62)				
5. Are manual unissued and issued fill/credit slips safeguarded and are adequate procedures employed in the distribution, use and control of same? (63) Note: Consideration should be given to the following factors: are the unissued forms securely stored to prevent unauthorized access; is a log maintained to record the serial numbers of the forms issued to the cage department; and are the used forms subsequently reconciled to the issued slips with investigations being performed for any missing slips.				
6. For manual fills/credits are personnel from the cashier or pit departments precluded from having access to the locked box copies of the fill/credit slips? (64) State the departments that control the keys to the locked machines; that must be present when the machines are being repaired or refilled; that removes the used fill/credit slips.				
7. For a computerized fill/credit system, is one part 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? (64) State manner (e.g., password controlled)				

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8. When a fill/credit slip is voided, are the following procedures performed: does the cashier clearly mark void across the face of the original and first copy; does the cashier and one other person sign both the original and first copy adjacent to the void indication; and are the forms submitted to the accounting department for retention and accountability? (65)				
9. For computer-generated fill/credit slips that are voided, is the computer system updated to reflect the voided fill/credit transaction? (65)				
10. Are fill transactions authorized by a pit supervisor prior to the issuance of the fill slips and the transfer of chips, tokens, and/or monetary equivalents? (66)				
11. When table credits are transacted, is an order for credit prepared to accompany the chips, tokens and/or monetary equivalents (e.g., credit instruments or coin) being transferred from the pit to the cage or other secure area of accountability? (67) Note: If chips, tokens, and/or monetary equivalents are transported accompanied by a credit slip, an order for credit is not required. (67)				
12. When an order for credit is prepared to accompany the chips, tokens and/or monetary equivalents transferred, is a duplicate copy of the order for credit retained in the pit to compare to the credit slip for proper entries and to document the total amount of chips, tokens, and/or monetary equivalents removed from the table? (68)				
13. Are at least three parts of each fill/credit slip utilized as follows:				
a) For a fill is one part transported to the pit with the chips, tokens, and/or monetary equivalents and, after the appropriate signatures are obtained, deposited in the table game drop box? (69a)				
b) For a credit, is one part transported to the pit by the runner who brought the chips, tokens, and/or monetary equivalents from the pit to the cage, and after the appropriate signatures are obtained, deposited in the table game drop box? (69a)				
c) For both fills and credits, is one part retained in the cage for reconciliation of the cashier bank? (69b)				

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d) In a manual system, is one part of the fill/credit retained intact by the locked machine in a continuous unbroken form? (69c)				
e) In a computerized system, is one part stored in the computer system? (69c)				
14. Is the part of the fill/credit slip that is placed in the table game drop box a different color for fills than for credits, unless the type of transaction is clearly distinguishable in another manner? (70) Indicate the method used. Note: The checking of a box on the form is not considered a clearly distinguishable indicator. (70)				
15. For both manual and computerized fills/credits, is the table number, shift, and amount of fill/credit by denomination and in total noted on all copies of the fill/credit slip? (71)				
16. For manual fills/credits, is the correct date and time indicated on at least two copies? (71)				
17. For a computerized system, do all copies include the date and time? (71)				
18. If the credit slip (manual or computerized) is for the transfer of a marker to the cage at a time other than for a mass marker transfer (see MICS #80 - #83), does the credit slip and order (if used) also include the marker number(s), patron's name, amount of each marker(s), the total amount transferred, signature of the pit supervisor releasing the instrument from the pit, and the signature of the cashier verifying receipt of the instrument at the cage? (71)				
19. Are table credits/fills carried to/from the cashier's cage by an individual who is independent of the transaction? (72) State who can perform the runner function.				
20. Are the fill/credit slips signed by at least the following individuals to indicate that each has counted the amount of the fill/credit and the amount agrees with the fill/credit slip or, in the case of markers, reviewed the items being transferred:				
a) The cashier who prepared the fill slip and issued the chips, tokens, and/or monetary equivalents, or who prepared the credit slip and received the chips, tokens, and/or monetary equivalents transferred from the pit? (73a)				

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b) The runner who carried the chips, tokens, and/or monetary equivalents from the cage to the pit, or who carried the chips, tokens, and/or monetary equivalents transferred from the pit to the cage and returned to the pit with the credit slip? (73b)				
c) The dealer who received the chips, tokens, and/or monetary equivalents at the gaming table, or who had custody of the chips, tokens, and/or monetary equivalents prior to transfer to the cage, or in the case of marker credits the dealer who inserted the credit slip into the table game drop box? (73c)				
d) The pit supervisor who supervised the fill/credit transaction? (73d)				
Note: A credit slip is not required when completing a mass marker transfer at the end of the day (refer to MICS #80 – #83 for the documentation required for mass marker transfers), which are addressed in the Table Games Walk-Through Checklist for Marker Credit Play Procedures. A credit slip is only required for individual credit instruments transferred from the pit to the cage when a mass marker transfer form is not used. (73, Note)				
21. Are chips, tokens, and/or monetary equivalents received in a fill transaction either broken down or verified by the dealer in public view before the dealer places the chips, tokens and/or monetary equivalents in the table tray? (74)				
22. Are chips, tokens and/or monetary equivalents removed from the table tray by the dealer during a table credit transaction and are they either broken down or verified by the dealer in public view prior to placing them in the racks for transfer to the cage? (75)				
23. Are fill/credit slips inserted in the table game drop box by the dealer? (76)				
24. Are chips, tokens and/or monetary equivalents deposited on or removed from gaming tables only when accompanied by the appropriate fill/credit slip or mass marker transfer documentation? (77)				
25. Are cross-fills in the pit prohibited unless fill and credit slip documentation is used and are even money exchanges in the pit prohibited unless a transfer document is used? (78)				

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<p>26. If electronically signed fills and credits are utilized, do the procedures implemented provide at least the same level of control as those described in these MICS? (79) Verify by examination.</p> <p>Note 1: Procedures must include at a minimum that the proper number of signatures are obtained (e.g., separate login required for each signatory requirement), a copy of the form is restricted to authorized personnel, and the completed form is unalterable. (79)</p> <p>Note 2: Pursuant to Regulation 1.100, all currency exchanged for chips, tokens, or credit instruments at the table and all other items or documents pertaining to transactions at the table must be put into the drop box. (79, Note)</p>				
<p><u>Wagering Account Transfers</u></p> <p>Note: All wagering account activity in table games must be transacted through the wagering account system. (Note before 27)</p>				
<p>27. Prior to issuing chips for a WAT in, does the dealer issuing the chips perform the following procedures:</p>				
<p>a) Verify the patron's identity via a secured personal identification? (27a)</p>				
<p>b) Verify the availability of the funds? (27b)</p>				
<p>c) Confirm receipt of WAT in to the table of play? (27c)</p>				
<p>d) Obtain supervisory approval for transactions in excess of an amount determined by management (not to exceed \$500)? (27d) Indicate the supervisory personnel approving the transaction and the dollar amount.</p>				
<p>e) Insert a record of the transaction into the table game drop box? (27e)</p>				
<p>28. Regarding the previous question, is the dollar amount threshold and the method of approval delineated within the table games section of the written system of internal control? (27d) Indicate threshold amount. Verify compliance with the written system of internal control.</p>				
<p>29. Prior to completing a WAT out, does the dealer receiving the chips perform the following:</p>				

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a) Verify the patron's identity via a secured personal identification? (28a)				
b) Verify the breakdown of the chips, in a neutral area, and in public view? (28b)				
c) Verify the completion of the WAT out per the wagering account system? (28c)				
d) Move the chips from the neutral area of the table into the table tray only after verifying the completion of the WAT out? (28d)				
e) Insert a record of the transaction into the table game drop box? (28e)				
Check Cashing in Pit				
30. If traveler's checks/guaranteed drafts are allowed to be presented at a table game, are all required issuance and acceptance procedures adhered to by the drawee and pit personnel and are they inserted in the table game drop box by the dealer after the chips are issued to the patron? (29)				
31. Are personal checks, cashier's checks and payroll checks cashed in the pit? If the answer is yes, then answer the remaining questions within this heading. If the answer is no, then these questions should be marked as N/A. (Note after 29)				
32. Prior to cashing a check in the pit, does the employee issuing the credit perform the following procedures:				
a) Verify the patron's identity by examining the patron's valid identification credential (e.g., driver's license) or other method to ensure the patron's identity and document the information on the check, unless the information is maintained elsewhere (in such cases, "I.D. on file" or the patron's account number is recorded on the check as the verification source and results)? (30a)				
b) For personal checks, verify the patron's credit worthiness pursuant to Regulation 6.120 and record the verification source and results on the check? (30b) Note: For patrons that have an active established credit limit pursuant to Cage and Credit MICS #1, verification of the patron's credit worthiness is not required. "Account on file" is recorded as the verification source and results. (30b)				

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c) For payroll checks, make a reasonable effort to verify business authenticity? (30c)				
d) Make a reasonable effort to verify the authenticity of cashier's checks for amounts over \$1,000? (30d)				
Note: MICS #30 does not apply if a check guarantee service is used to guarantee payment of an instrument and the procedures required by the check guarantee service are followed. (30, Note)				
33. Are all checks cashed in the pit transferred to the cashier's cage (accompanied by a credit slip or a two-part order for credit) by an individual who is independent of the transaction immediately following the acceptance of the instrument and issuance of the chips? (31)				
34. Do the credit slip procedures used for transferring checks from the pit to the cage comply with MICS #62 – #79? (31, Note)				
35. Once a check has been transferred from the pit to the cage, are any subsequent payments transacted and recorded at the cage? (32)				
<u>Foreign Currency</u>				
36. Does the licensee accept foreign currency in the pit? If the answer is yes, then answer the questions within this heading. If the answer is no, then answer these questions as N/A.				
37. Are foreign currency transactions authorized by a pit supervisor who completes a foreign currency exchange form prior to the exchange for chips or tokens? (33)				
38. Do the foreign currency exchange forms mentioned in the preceding question include the country of origin, total face value, amount of chips/tokens extended (i.e., conversion amount), signature of the supervisor and the dealer completing the transaction? (34)				
39. Are the foreign currency exchange forms and the foreign currency inserted in the table game drop box by the dealer? (35)				
<u>Wagering Instruments</u>				
40. Prior to making payment on a wagering instrument:				
a) Does an employee verify the validity of the wagering instrument through the CWS? (36)				

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b) Do supervisory personnel approve payment of the wagering instrument 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? (36) Indicate the supervisory personnel approving the payment and the dollar amount.				
c) Is the threshold dollar amount delineated within the table games section of the written system of internal control? (36) Indicate threshold amount. Verify compliance with written system of internal control.				
41. Are the following procedures performed when a wagering instrument in excess of \$500 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):				
a) Are they approved by supervisory personnel by signing, dating, and writing/stamping with a paid designation on the wagering instrument? (37)				
b) Is the amount of the payment also recorded on the wagering instrument if the pre-printed amount is not legible? (37)				
c) If a wagering instrument is not available, is a document prepared evidencing the approval and the above required information along with the wagering instrument's validation number, if available? (37)				
d) Prior to such payments, do supervisory personnel review the applicable transaction history or other CWS records to verify the validity of the wagering instrument? (37)				
e) Is the payment of the wagering instrument entered into the CWS by cage/table games/accounting employees immediately, as applicable? (37)				
42. In the event of system failure:				
a) Do supervisory personnel approve the payment of wagering instruments in excess of an amount determined by management (not to exceed \$1,000) by signing, dating, and writing/stamping with a paid designation on the wagering instrument? (38) Indicate the supervisory personnel approving the payment and the dollar amount.				

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b) Prior to such payments, do supervisory personnel review the transaction history or any other similar method to verify the validity of the wagering instrument? (38)				
c) Is the payment of the wagering instrument entered into the CWS by cage/table games/accounting employees when the system resumes operation? (38)				
d) Is the dollar amount threshold determined by management delineated within the table games section of the written system of internal control? (38) Indicate threshold amount. Verify compliance with written system of internal control.				
43. For wagering instruments paid during a period of system failure that do not require supervisory approval for payment when paid, are the wagering instruments written/stamped with a paid designation, signed by the cashier, and noted with the date paid, and is the payment of the wagering instrument entered into the CWS by cage/table games/accounting personnel when the system resumes operation? (39)				
44. Are unredeemed wagering instruments only voided in the CWS when the wagering instrument is available and when voided by employees independent of the table games department, does the employee completing the void enter the void into CWS and clearly mark "void" across the face of the wagering instrument, date, and sign the face of the wagering instrument and does the accounting department maintain the voided wagering instrument? (40)				
45. If digitally represented wagering instruments are utilized, is a Board approved system, which includes approved functionality for the use of such wagering instruments used and do the procedures for such wagering instruments provide at least the same level of control described by these MICS? (41) Verify by examination. Note: Pursuant to Regulation 1.100, all currency exchanged for chips, tokens, or credit instruments at the table and all other items or documents pertaining to transactions at the table must be put into the drop box. (41, Note)				
46. Regarding the previous question, are the procedures delineated within the table games section of the written system of internal control? (41) Verify by examination.				

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47. Are accepted wagering instruments inserted in the table game drop box by the dealer? (42)				
48. Are wagering instruments found by employees held in a secure location until claimed by a patron or until such time as the wagering instruments expire or are paid? (43) Verify by examination.				
<u>Electronic Debit Instrument Transactions</u>				
Note: An electronic debit instrument transaction is a withdrawal of funds via a cashless transaction through an ATM device in a gaming area. (Note before 44)				
49. Prior to the issuance of chips for an electronic debit instrument transaction, does the dealer issuing the chips perform the following:				
a) Obtain supervisory approval for transactions in excess of an amount determined by management (not to exceed \$3,000)? (44a)				
b) Is a document evidencing the transaction deposited into the table game drop box, and does the document include, at a minimum: the date/time, device ID, table number, dollar amount, and transaction number? (44b)				
50. In reference to the previous question, is the dollar amount threshold and the method of approval delineated within the table games section of the written system of internal control? Indicate threshold amount. Verify compliance with written system of internal control. (44a)				
<u>Call Bets</u>				
Note 1: A call bet is a vocal wager made without a patron wagering chips or cash and includes marked bets (which are supplemental bets during a hand of play). (Note before 45)				
Note 2: If call bets are allowed, inquire as to the procedures in the craps, twenty-one, and baccarat pits. Describe any differences in the comments column of each question.				
Inquiries of Questions 51 – 59 should be made in the craps, twenty-one, and baccarat pits.				

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51. Does the licensee allow call bets? If the answer is yes, complete the questions within this heading. If the answer is no, then answer these questions as N/A.				
52. Is a call bet evidenced by the immediate placement of a lammer button, chips, or other identifiable designation in a specific location on the table in an amount equal to that of the wager? (45)				
53. Is the placement of the lammer button, chips, or other identifiable designation performed by supervisory personnel? (46) Note: The placement may be performed by a dealer only if the supervisor physically observes and gives specific authorization. (46)				
54. Is the call bet settled at the end of each hand of play by the preparation of a marker, an entry on a rim card, repayment of the credit issued, or the payoff of the winning wager? (47)				
55. Are additional call bets extending beyond one hand of play, without proper settlement of the first call bet, prohibited? (47)				
56. For the purpose of settling a call bet in craps, is a hand of play defined as a natural winner (e.g., a seven or eleven on the come-out roll), a natural loser (e.g., a two, three, or twelve on the come-out roll), a seven-out, or the patron making his point, whichever comes first? (Note before 45)				
57. Do the lammer buttons remain on the table until the call bet is paid with chips or cash or results in the issuance of a marker? (48)				
58. For call bets settled via an entry on a rim card, do the lammer buttons remain on the table until the rim credit is paid, is transferred to another table, or a marker is issued? (48)				
59. Upon completion of the call bet transaction, are the lammer buttons moved from the table into the table tray by the dealer or moved to a neutral area by the dealer for subsequent removal by pit supervisory personnel? (49)				

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<u>Rim Credit</u>				
<p>Note 1: Rim Credit is an issuance of credit in exchange for chips that is not evidenced by the immediate preparation of a marker but is recorded on a patron's rim card. (Note 1 before 50)</p> <p>Note 2: The specific types of rim cards utilized (i.e., manual or computerized), the type of signature utilized (i.e., handwritten or electronic), the manner of storage (e.g., printed and maintained or electronically stored), or any combination thereof, must be delineated within the table games section of the written system of internal control pursuant to Regulation 6.090. (Note 2 before 50)</p>				
<p>Inquiries for Questions 60 – 72 should be made in the craps, twenty-one and baccarat pits.</p> <p>Testing of rim credit is required for Questions 59 – 71, as applicable. Select all rim cards for one shift (with a maximum of 15) per day for 2 days. Test days must be in non-consecutive months. Indicate test dates selected and results of testing.</p>				
60. Does the licensee allow the use of rim credit? If the answer is yes, then answer the questions within this heading. If the answer is no, then answer these questions as N/A.				
61. Is rim credit evidenced by the issuance of chips to be placed in a neutral zone on the table and then extended to the patron for the patron to wager, or to the dealer to wager for the patron, and by the immediate placement of a lammer button or other identifiable designation in an amount equal to that of the chips extended with the lammer buttons remaining on the table until the rim credit is paid or a marker is issued? (50)				
62. Is a separate rim card created for each patron's activity at each table and for each shift? (53)				
63. Is each rim credit balance increase/decrease recorded immediately on patron's rim card that contains:				
a) Prenumbering or concurrent numbering? (54a)				
b) The date and time of balance increase/decrease? (54b)				
c) The dollar amount of each balance increase/decrease? (54c)				

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d) An indication of one or more of the following types of balance increases:				
1) Issuance of rim credit (e.g., chips given to the patron)? (54d1)				
2) Transfer of rim credit balance from another table with the date, time and amount of the transfer being documented on the rim cards at both tables with appropriate cross-referencing of rim card numbers? (54d2)				
3) Transfer of rim credit balance from the previous shift with the date, time and amount of the transfer being documented on the rim cards with appropriate cross-referencing of rim card numbers? (54d3)				
e) An indication of one or more of the following types of balance decreases:				
1) Payment in cash? (54e1)				
2) Payment in chips? (54e2)				
3) Issuance of a marker with the marker serial number and amount of the marker being indicated? (54e3)				
4) Transfer of the rim credit balance to another table with the date, time and amount of the transfer documented on the rim cards at both tables with appropriate cross-referencing of rim card numbers? (54e4)				
5) Transfer of the rim credit balance to the next shift with the date, time and amount of the transfer documented on the rim cards with appropriate cross-referencing of rim card numbers? (54e5)				
f) The signatures of a supervisor and the dealer attesting to the validity of each balance increase/decrease including the transfer of an outstanding rim credit balance from another table? (54f)				
g) The outstanding rim credit balance? (54g)				
64. Are the following procedures performed for each balance increase/decrease recorded on the patron's rim card:				
a) Do the supervisor and dealer compare the actual lammer buttons on the gaming table to the outstanding rim credit amount on the patron's rim card? (55)				

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b) Are any discrepancies between the actual lammer buttons evidencing outstanding rim credit on the table and the rim credit recorded on the rim card investigated? (55)				
c) Are the results of such investigations documented and retained? (55)				
65. If a patron transfers his outstanding rim credit balance from one table to another table and the chips are transferred from one table inventory to another table inventory, are the following procedures performed (the chips are required to be transferred for transfers of \$10,000 or more):				
a) Are chips for the dollar amount equal to the outstanding rim credit balance removed from the new table inventory and transferred to the original table inventory (the table with the outstanding rim credit)? (51a)				
b) Are lammer buttons for the dollar amount of the chips removed from the inventory and transferred to the original table placed by the dealer at the new table to evidence the amount of outstanding rim credit? (51b)				
c) Do the lammer buttons remain on the original table with the outstanding rim credit until the chips have been received from the new table to replenish the original table's inventory? (51c)				
d) When the chips are received from the new table, do the dealer and a supervisor verify the dollar amount of the chips to the outstanding rim credit indicated on the rim card and does the dealer remove the lammer buttons after the chips have been verified and placed into the table inventory? (51c)				
e) Are the patron's rim cards updated immediately to indicate the transfer of outstanding rim credit from table to table? (51d)				
f) Does the rim card from the original table accompany the chips being transferred from the new table to the original table? (51d)				
g) Is a new rim card prepared at the new table indicating the transfer of rim credit from a prior table? (51d)				

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66. If a patron transfers his outstanding rim credit balance of less than \$10,000 from one table to another table and chips are not transferred from one table inventory to another table inventory, are the following procedures performed:				
a) Is the patron's rim card updated immediately to indicate the transfer of outstanding rim credit from table to table? (52a)				
b) Are the lammer buttons on the original table with the outstanding rim credit removed by the dealer after the rim card has been updated to indicate the transfer of outstanding rim credit? (52b)				
c) Are lammer buttons placed by supervisory personnel on the new table where the outstanding rim credit balance has been transferred after the rim card has been updated to indicate the transfer of outstanding rim credit from another table? (52c)				
67. Is an outstanding rim credit balance reduced to zero (i.e., payment collected or marker issued) no later than when the patron leaves the table at which the card is prepared unless the rim card balance is transferred to another table, the table remains open and fully staffed while the patron is away from the table, or the table closes and the procedures indicated in MICS #57 are performed? (56a-c)				
68. Does an individual independent of the table games department (e.g., security, pit clerk if not a pit department employee) perform the following procedures when a table closes with an outstanding rim credit balance:				
a) Is the rim card and lammer buttons secured at the table until the rim credit balance is reduced to zero (i.e., payment collected or marker issued) or the patron returns to the table? (57a)				
b) Is the rim card reconciled to the lammer buttons evidencing the outstanding credit issuances upon closing and again when the table reopens? (57b)				
c) Is the total balance of outstanding rim credit documented on the rim cards reconciled to the rim credit balance carried on the table inventory document at each shift end? (57c)				
d) Are surveillance cameras dedicated to the closed table with outstanding rim credit and do the recorded views include the table tray and the area where the lammer buttons representing rim credit are placed? (57d)				

Verified per representation.
Verified per observation/examination.

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e) Are the recorded videotapes mentioned in the preceding question maintained for a minimum of seven days? (57d)				
69. Is the outstanding rim credit reduced to zero through the issuance of a marker or payment in full by the patron within seven days from the last date of recorded patron rim credit activity? (58)				
70. Are rim cards with zero balances transferred to the accounting department on a daily basis by an individual independent of the rim credit transactions? (59) State who performs this function.				
71. Is the total rim credit paid in the pit with chips by the patron summarized by table on a daily and monthly basis? (60)				
72. If electronically signed rim cards are utilized, do the procedures implemented provide at least the same level of control as those described in these MICS? (61) Verify by examination. Note 1: Procedures must include at a minimum that the proper number of signatures are obtained (e.g., separate login required for each signatory requirement), a copy of the form is restricted to authorized personnel, and the completed form is unalterable? (61)				
Miscellaneous				
73. Are new and used playing cards and dice to be issued to a table maintained in a secure location to prevent unauthorized access and reduce the possibility of tampering? (143) Indicate the location and method of storage.				
74. Are used playing cards and dice that are not to be reused properly canceled and removed from service? (143)				
75. Do pit supervisory personnel (with authority equal to or greater than those being supervised) provide supervision of all table games? (144) Note: Your response to this question should be based on your observations of the pit operations in general.				

Verified per representation.
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Questions	Yes	No	N/A	Comments, W/P Reference
<p>76. For table games where a live dealer is used to input the game outcome into a computerized system, are procedures implemented to ensure the integrity of the game? (145)</p> <p>Note: Suggested methods for complying with this standard include: (1) Accounting/surveillance compares the outcome of the game input into the system to the actual outcome via live or recorded surveillance footage of the game for a minimum of ten hands per week and the results are documented and maintained. (2) A second table games employee observes each hand and outcome of the live game. (3) Some other procedure which provides at least the same level of control as discussed in this note. (145, Note)</p>				
<p>77. Is a table inventory (i.e., table tray's inventory) used exclusively for the purposes of the issuance and receipt of chips, tokens, and/or monetary equivalents, and for the purposes of handling table game marker and rim credit issuances, wagering and associated payout transactions? (146)</p>				
<p>78. Is the table inventory 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 game wagering and credit activity? (146, Note)</p>				
<p>79. For each kiosk:</p>				
<p>a) At least weekly, do a minimum of two employees remove all contents (excluding coin) from the kiosk? (147a)</p>				
<p>b) At least weekly, do a minimum of two employees count the cash removed from the kiosk and document the count? (147b)</p>				
<p>c) At least quarterly, do a minimum of two employees remove the coin from the kiosk, count the coin, and document the count? (147c)</p>				
<p>d) Whenever employees remove contents (e.g., winning tickets, wagering instruments, or cash) from a kiosk, or cash/coin is inserted into a kiosk, are reports generated from the kiosk regarding kiosk transactions and accountability? (147d)</p>				

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e) At least weekly, are the kiosk transactions reconciled by an employee as follows: the cash remaining in each kiosk (including cash accepted by the kiosk) is compared to the cash initially loaded into the kiosk (i.e., imprest amount) plus/minus cash transactions (e.g., winning tickets, jackpot payouts, sales, ATM transactions, check cashing, wagering account transactions, wagering instruments, or bill breaking)? (147e)				
f) Are kiosk reports compared to the transactions recorded by the system(s) with variances documented and investigated? (147e)				
g) Are winning tickets and/or wagering instruments ultimately delivered to the accounting/finance department or stored in a secure area under the control of the accounting/finance department? (147f)				
Promotional Payouts, Drawings and Giveaway Programs				
Note: MICS #148 – #150 apply to promotional payouts, drawings, and giveaway programs in which the payouts are made from a bank other than the table inventory, the payouts are related to table games wagering activity, and the game play procedures are not affected. Such payouts are not deductible when reporting table games revenue. They do not apply to payouts from the table inventory resulting from a wager made with a promotional coupon or chip. (Note before 148)				
80. Are the conditions for participating in promotional payouts, including drawings and giveaway programs, prominently displayed or available for patron review at the licensed location? (148) Verify by observation.				
Testing of promotional payout documentation is required, as applicable. Select one promotional payout form per day for 2 days. Test days should be in non-consecutive months. Indicate test dates selected and results of testing.				
81. Are promotional payouts, including those as a result of drawings and giveaway programs, that are greater than or equal to \$500 documented at the time of the payout to include the following:				
a) Date and time? (149a)				
b) Dollar amount of payout or description of personal property (e.g., car)? (149b)				
c) Reason for payout (e.g., promotion name)? (149c)				

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Questions	Yes	No	N/A	Comments, W/P Reference
d) Signature of one employee verifying, authorizing and completing the promotional payout with the patron? (149d)				
e) Patron's name (for drawings only)? (149e)				
Note: MICS #149 documentation may be prepared by an individual who is not a table games department employee as long as the required signature is that of the employee completing the payout with the patron. (149)				
82. If the promotional cash (or cash equivalents) payout, including those as a result of drawings and giveaway programs, is less than \$500, is documentation created to support the bank accountability from which the payout was made? (150) Note: The required documentation could consist of a line item on a cage or table games accountability document (e.g., "43 \$10 table games cash giveaway coupons = \$430"). (150)				
Contests/Tournaments				
Testing two contests/tournaments is required, as applicable. Contests/tournaments should be in non-consecutive months. Indicate contests/tournaments selected and results of testing.				
83. Are all contest/tournament entry fees, rebuys, and payouts (including mail transactions) summarized on an accountability document on a daily basis? (159)				
84. When contest/tournament entry fees, rebuys, and payouts are transacted, are they recorded on a document which contains:				
a) Patron's name? (160a)				
b) Date of entry/rebuy/payout? (160b)				
c) Dollar amount of entry fee/rebuy/payout (both alpha and numeric, or unalterable numeric) and/or nature and dollar value of any noncash payout? (160c)				
d) Signature of the individual completing the transaction attesting to the receipt or disbursement of the entry fee/rebuy/payout with the patron? (160d)				
e) If online registration is utilized:				
1) Is a record created by a computerized system which includes a timestamp of the transaction, a unique transaction code, and the patron's name? (160d, Note)				

Verified per representation.
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Questions	Yes	No	N/A	Comments, W/P Reference
2) Does computerized system provide the patron with a receipt (e.g., e-mailed electronic receipt)? (160d, Note)				
f) Name of contest/tournament? (160e)				
85. Is a monthly log maintained which lists all contests/tournaments (including free contests/tournaments) held during the month, summarizing total entry fees/rebuys and total payouts (cash and non-cash prizes) to participants by individual contest/tournament? (161) Verify by examination.				
86. Are the contest/tournament entry fees, rebuys, and payouts summarized and posted to the accounting records on at least a monthly basis? (162)				
87. Are contest/tournament rules included on all entry forms/brochures and prominently displayed or available for patron review at the licensed location? (163) Verify by examination.				
88. Do the rules mentioned in the preceding question contain at least the following:				
a) All conditions that patrons must meet to qualify for entry into, and advancement through, the contest/tournament? (163a)				
b) Specific information pertaining to any single contest/tournament, including the dollar amount of money placed into the prize pool? (163b)				
c) The distribution of funds based on specific outcomes? (163c)				
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? (163d)				
89. Are the results of each contest/tournament, including the name of the event, date(s) of the event, total number of entries, dollar amount of entry fees/rebuys, total prize pool, and the dollar amount paid for each winning category, recorded and available for patrons to review? (164)				
90. Is the name of each winner recorded and maintained, but not made available to the participants unless authorized by management personnel? (164)				

Verified per representation.
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Questions	Yes	No	N/A	Comments, W/P Reference
91. For free tournaments (i.e., patron does not pay an entry fee/rebuy), is the information required by MICS #164, except for the number of entries, dollar amount of entry fees/rebuys, and total prize pool, recorded? (Note for 164)				
92. Are the contest/tournament records required by standards #159 – #164, which are addressed above, maintained for each event? (165)				
<u>In-house Progressives</u>				
Note: MICS #166 and #167 also apply to an inter-casino linked system with a progressive, for affiliates (Note before 166)				
93. At least daily, is each table games progressive payoff schedule manually read and recorded and are the progressive readings forwarded to accounting? (166)				
94. On a daily basis for each progressive, does audit/accounting personnel use the progressive meter readings required by MICS #166 to create and maintain progressive logs, which include at a minimum:				
a) Date the progressive was placed on the floor. (167a)				
b) Base amount of progressive payoff schedule when first exposed for play. (167b)				
c) Current amount of each progressive payoff schedule. (167c)				
d) Explanation of each payout supporting a decrease to the payoff schedule:				
1) Date; (167d1)				
2) Amount; (167d2)				
3) Payoff form number. (167d3)				
e) Are all variances noted investigated with the results documented and maintained? (167e)				

Verified per representation.
Verified per observation/examination.

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Questions	Yes	No	N/A	Comments, W/P Reference
Computerized Player Tracking Systems				
<p>Note 1: Compliance with MICS #151 - #158 is only required for computerized player tracking systems that accumulate points that are subsequently redeemed by the patron for cash, merchandise, etc. These MICS 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 complimentary provided to a patron are solely the result of an employee's judgment). (Note before 151)</p> <p>Note 2: As used in these Table Games MICS, the term "point" or "points" is a generic term and refers to a representative of value awarded to a patron based upon specific criterion established by the licensee. Commonly, points are earned by patrons placing wagers or purchasing room, food, beverage or entertainment admissions. Patron accounts in a player tracking system are used to track points earned/awarded to patrons. (Note 2 before 151)</p>				
95. Is the addition/deletion of points to player tracking accounts other than through an automated process related to actual game play sufficiently documented, including a substantiation of the reasons for increases, and are they authorized/performed by supervisory personnel of the player tracking, promotions, or pit department? (151) Verify by examination.				
96. Is the supervisory authorization described in the preceding question documented and randomly verified by accounting/audit personnel on a quarterly basis? (151)				
Note: The standard mentioned in the previous two questions does not apply to the deletion of points related to inactive or closed accounts through an automated process. (151)				
97. Is the issuance of wagering credits, both through and other than through actual table game play performed in one of the following methods: Verify by examination.				
a) Are they sufficiently documented and authorized by management personnel independent of the table games department? (152), or				
b) Are they performed by table games supervisory personnel authorizing the issuance of wagering credits if sufficient documentation is generated and personnel independent of the table games department randomly verify the issuance on a quarterly basis? (152)				

Verified per representation.
Verified per observation/examination.

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Questions	Yes	No	N/A	Comments, W/P Reference
98. Does the player tracking system create and maintain documentation indicating the wagering credits issued? (152)				
99. Are patron computerized player tracking accounts (active, inactive, and closed) controlled in a manner that precludes any one individual from misappropriating the points and are the procedures delineated within the table games section of the written system of internal control? (153) Note: Procedures may include, but are not limited to, controls around the creation of player's club cards, resetting of the password/PIN, and/or establishment of user provisioning for proper segregation of duties. (153, Note)				
100. Have procedures been established for reactivating inactive or closed patron computerized player tracking accounts which requires the involvement of at least two employees? (154)				
101. Is documentation evidencing the involvement of two employees is created and maintained for each account reactivated? (154) Verify by examination.				
102. Are the procedures delineated within the table games section of the written system of internal control? (154) Verify compliance with written system of internal control.				
103. Is patron identification required when redeeming points without a player tracking card? (155)				
104. Are changes to the player tracking system parameters, such as point structures and employee access, performed in <u>one</u> of the following two methods:				
a) Are they performed by supervisory employees independent of the pit department? (156) , or				
b) Are they performed by pit supervisory employees if sufficient documentation is generated and the propriety of the changes are randomly verified by employees independent of the pit department on a quarterly basis? (156)				
105. Are all other changes to the player tracking system appropriately documented? (157)				
106. Are the rules and policies for player tracking accounts including the awarding, redeeming and expiration of points prominently displayed or available for patron review at the licensed location? (158) Verify by examination.				

Verified per representation.
Verified per observation/examination.

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Questions	Yes	No	N/A	Comments, W/P Reference
Gaming Salons				
107. Is a salon gaming report (independent from the report required by MICS #168) produced at least monthly showing statistical drop, statistical win, and statistical win to statistical drop hold percentage by table and type of game and is it maintained by shift, by day, cumulative month-to-date and cumulative year-to-date? (139) Verify by examination.				
108. Is the games performance data related to the gaming salon reflected in both the table games reports for the casino as a whole required by MICS #168 and in a separate salon gaming report as described in the preceding question? (139) Verify by examination.				
109. Is a monthly gaming salon patron report maintained showing life-to-date information on each primary and/or secondary patron wagering in the gaming salon during the month who had a credit limit of \$300,000 or more? (140) Verify by examination.				
110. Does the report mentioned in the preceding question include the following by type of game in the gaming salon, by patron and in total for the patron's primary group: <ul style="list-style-type: none"> • estimated statistical drop and statistical win; • statistical win to statistical drop percentage; • total credit issuances; • total pit credit redemptions; • and total number of trips to date? (140a-e) <p>Note: The data for MICS #140(a)-#140(d) applicable to other secondary patrons having no credit limit or a credit limit of less than \$300,000 shall be identified as being attributable to the salon patron's group (group to be identified by the primary patron's name). (140, Note)</p>				
111. On a monthly basis, are investigations of statistical fluctuations in game performance data results for the salon gaming area performed by management independent of the pit department? (141)				

Verified per representation.
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Questions	Yes	No	N/A	Comments, W/P Reference
112. Relating to the investigations mentioned in the preceding question:				
a) Do they include a subsequent examination of the surveillance recordings, which can be performed by surveillance department personnel, of the wagering activity of those patrons whose wagering activity had a material negative impact on the results of the salon gaming area for the month? (141) Note: Material negative impact is defined as an impact of 5 percentage points or 20% of all table games statistical win to statistical drop percentage, whichever is smaller, for a single patron. (141, Note)				
b) Are they initiated and is the follow-up completed no later than 30 days after the generation of the monthly gaming salon report? (142)				
c) Is written documentation of the results of this review maintained and does it include the names of all employees interviewed, the dates of such interviews, the nature and extent of the surveillance recording reviews performed, and any recalculations performed in assessing the reasonableness of the win percentage in light of the information obtained? (142) Verify by examination.				
Statistics				
113. Is a table games statistical analysis report maintained that reflects statistical drop, statistical win and statistical win to statistical drop hold percentage by table and type of game for each shift, by day, cumulative month-to date and cumulative year-to-date? (168) Note 1: Statistical drop equals drop per Regulation 1.095 plus pit credit issues minus pit credit payments in cash in the pit. Statistical win equals table games gross revenue per Regulation 6.110(1) plus marker credit slips. See MICS #182 for the definition of the terms used in this standard. (168, Note 1) Note 2: Promotional activity is not required to be tracked and included in the report. Any promotional activity related to table games wagering activity and game play procedures, if included in the reports, must be disclosed separately on the reports. (168, Note 2)				

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Questions	Yes	No	N/A	Comments, W/P Reference
114. Is the table games statistical analysis report mentioned in the preceding question presented to and reviewed by management independent of the pit department prior to the submission of the NGC-1 and NGC-31 for the month in which the activity occurred? (169) Indicate management personnel independent of the pit department performing the review.				
115. At a minimum, does the review mentioned in the previous question consist of the following:				
a) An examination of the information for clerical errors? (169a)				
b) A comparison of the statistical results with the base level statistical performance? (169b) Note: The base level is defined as either the statistical win to statistical drop percentage for the most recent calendar or fiscal year, or a rolling average statistical win to statistical drop percentage for the immediately preceding 12 months. If the gaming operation has been opened for less than 12 full months, base levels for partial years should be used. (169b, Note)				
116. On a monthly basis, does the above referenced management investigate all statistical fluctuations by game type from the base level in excess of plus or minus 5%? (170)				
117. Are the investigations mentioned above completed no later than 30 days after the generation of the month-end table games statistical analysis report? (170)				
118. Do the investigations include information from the pit department, accounting department, surveillance department, cage and credit department, and any other relevant department? (170) And do they include an analysis of the following, as applicable:				
a) The drop, win and credit activity of patrons whose play materially affected the results for the month, including the amount of pit credit issued, amount of pit credit paid in cash at the table, the amount of drop from the patron and the resulting win/loss for the patron? (170a)				
b) The effect of any changes to the rules, types of wagers or game play procedures made to accommodate the wagering activity of any patron? (170b)				

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c) The effect of any free play or promotional activity utilized during the month? (170c)				
d) The effect of any errors or mistakes made during the operation of the game during the month? (170d)				
e) The effect of any thefts or other improper acts by employees or patrons of which pit supervisory personnel are aware? (170e)				
f) Any other unusual occurrences during the month being reviewed? (170f)				
119. Are the results of the investigations required by MICS #169 and #170 documented in writing and maintained? (171) Verify by examination.				
<u>Accounting/Auditing Standards</u>				
Note: For all accounting/auditing standards, if they are performed less frequently than required and/or the scope of the work is less than required, state the frequency and/or scope of the work that is performed. Additionally, if a MICS noncompliance issue is noted, specify the frequency and/or the scope of the work that is performed (i.e., if they perform a procedure, but not as often as they should, state how often they do it instead of just making a blanket statement that they don't do it monthly, quarterly).				
Review of documentation evidencing the performance of table games accounting/audit procedures is required. Select the appropriate documentation to determine that all required procedures are being performed.				
120. Is the table games audit conducted by someone independent of the table games operation? (172)				
121. For computerized player tracking systems, does an accounting/audit employee perform the following procedures at least one day per quarter:				
a) Review all point addition/deletion authorization documentation, other than for point additions/deletions through an automated process, for propriety? (173a)				

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b) Review exception reports for propriety and unusual occurrences? (173b) Note: The review should include, but is not limited to, transfers between accounts. (173b)				
c) Review documentation related to reactivating inactive and closed accounts created in MICS #154 for the involvement of two employees? (173c) Note: Compliance with “a” through “c” above is only required for computerized player tracking systems that accumulate points that are subsequently redeemed by the patron for cash, merchandise, etc. They do not apply to player rating only systems.				
122. At least annually, are the following procedures performed for computerized table games player tracking systems (in-house developed and vendor systems):				
a) Are the systems reviewed by personnel independent of the individuals that set up or make changes to the system parameters to determine that the configuration parameters are accurate and that the configuration parameters have not been altered without appropriate management authorization (e.g., verify the accuracy of the awarding of points based on the dollar amount wagered)? (174)				
b) If possible, is the system tested to further verify the accuracy of the configuration parameters (e.g., to simulate activity to verify the accuracy of the amount of points awarded)? (174)				
c) Are the test results documented and maintained? (174) Note: Compliance with “a” through “c” above is only required for computerized player tracking systems that accumulate points that are subsequently redeemed by the patron for cash, merchandise, etc. They do not apply to player rating only systems.				
123. For currency counter interface systems, for each drop do accounting/audit employees compare the totals on the currency counter report to the system-generated currency count, as recorded in the master game summary with discrepancies being resolved prior to the generation/distribution of the master games summary and the table games statistical analysis reports? (175)				

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Questions	Yes	No	N/A	Comments, W/P Reference
124. Do accounting/audit personnel perform the following procedures for fill/credit slips and marker credit slips:				
a) For manual fill/credit slips and manual marker credit slips, for at least one day each month are the original slips (those placed in the table game drop box) reconciled to the restricted copy to verify that the dollar amount of the transaction is the same on both parts of the slip? (176a)				
b) For manual fill/credit slips and manual marker credit slips, for at least one day each month, are the numbered slips numerically accounted for with an investigation being performed and documented for all slips that are missing? (176b)				
c) At least one day each month, are the original slips (those placed in the table game drop box) footed and traced to the total fill/credit and marker credit amounts indicated on the master games summary prepared by the count team and is an investigation performed and documented to determine whether all forms are accounted for if any variances are noted? (176c)				
d) For each day, is a sample of slips examined for propriety of signatures and proper completion? (176d)				
125. Do accounting/audit personnel perform the following procedures for marker issue/payment slips:				
a) For manual marker issue slips, at least one day each month, are all numbered slips numerically accounted for with an investigation being performed and documented for all slips that are missing? (177a)				
b) At least one day each month, are the marker issue and payment slips (those placed in the table game drop box) footed and traced to the total marker issue and payment amounts indicated on the master games summary prepared by the count team and is an investigation performed and documented to determine whether all forms are accounted for if any variances are noted? (177b)				
c) For each day, is a sample of marker issue and payment slips examined for propriety of signatures and proper completion? (177c)				

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Questions	Yes	No	N/A	Comments, W/P Reference
d) If the count team members only totaled the marker issue and payment slips and traced to the totals documented by the computer system (see MICS #114b), for each day, verify that the issue and payment slips for each table are accurate? (177d)				
126. For each day, do accounting/audit personnel reconcile the total dollar amount of markers transferred indicated on the mass marker transfer form(s) and marker credit slips to the dollar amount recorded on the cage accountability documentation and is the mass marker transfer form reviewed for propriety of signatures and proper completion? (178)				
127. Do accounting/audit personnel perform the following procedures for voided markers and voided fill/credit slips for each day after the soft count process:				
a) Are all voided forms examined for proper authorization and a "void" designation? (179a)				
b) For computer fill/credit and marker systems, are all voided forms traced to the computer system report(s) reflecting void activity? (179b)				
c) For computer fill/credit and marker systems, is the computer system report(s) reflecting void activity examined for void transactions that are not supported by a voided form? (179c)				
d) Determine that all parts of the voided form have been received? (179d)				
e) Are the forms examined for the proper number of signatures? (179e)				
f) For all voided markers, determine that the void of the pit marker was not performed by cage personnel and is the time of marker issuance compared to the time of voiding to determine that transactions were voided within 30 minutes after the issuance of the marker and, if not, determine whether the documented reason for exceeding this time period is adequate? (179f)				
Note: Employees of the accounting/audit department who are soft count team members may perform the procedures required by MICS #179. (179)				

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Questions	Yes	No	N/A	Comments, W/P Reference
128. Do accounting personnel perform the following procedures for rim cards each day:				
a) Verify that numerically numbered rim cards are accounted for with investigations being performed and documented for all forms that are missing? (180a)				
b) Is a sample of rim cards examined for propriety of signatures and proper completion? (180b)				
c) Are balance increases/decreases of rim credit footed to ensure the clerical accuracy of the outstanding rim credit balance? (180c)				
d) For rim cards in which the outstanding rim credit balance has been reduced to zero by a transaction other than a transfer to another table or shift, is the fact that the rim credit was reduced by the issuance of a marker or paid in full by the patron within seven days from the last date of recorded patron rim credit activity verified by reviewing the patron's rim card(s) for the last date of the prior increase/decrease to the rim credit balance and comparing it to the final date the rim credit balance was reduced to zero? (180d)				
e) Determine if any issued markers used to settle the rim credit were subsequently voided and rim credit was improperly reopened? (180e)				
f) Is the rim credit repaid with chips indicated on the patron's rim card footed and traced to the total daily amount indicated on the pit daily report (prepared pursuant to MICS #60) for rim credit repaid with chips? (180f)				
g) For transfers of rim credit balances to another table or shift, verify that the amount transferred traces from one table's/shift's rim card to the other table's/shift's rim card? (180g)				
129. Are the following procedures performed by accounting/audit personnel each day using the master games summary prepared by the count team members:				

Verified per representation.
 Verified per observation/examination.

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Questions	Yes	No	N/A	Comments, W/P Reference
a) Is the dollar amount of currency drop proceeds on the master games summary reconciled to the dollar amount recorded in the applicable accountability document using, if applicable, the transfer forms indicating all transfers in/out of the currency count room, both during and at the end of the count and are any variances investigated and documented? (181a)				
b) Is win/loss in total and by shift recalculated? (181b) Note: For those systems which electronically perform this function, accounting personnel will recalculate win/loss in total and by shift for one day each month, rather than daily. (181b, Note)				
c) Is the dollar amount of WAT in and WAT out per the WAT By Gaming Area report reconciled to the master games summary, and are any variances noted investigated and documented? (181c)				
d) Verify that the correct amount of table games revenue resulting from electronic debit instrument transactions and wagering instrument activity (drop and issuances) on the master games summary is recorded in the accounting records used to prepare the NGC tax returns? (181d)				
e) Verify that the correct total win/loss on the master games summary is recorded in the accounting records used to prepare the NGC tax returns? (181e)				
f) Is the summary examined for propriety of signatures? (181f)				
Testing is required for the below question, as applicable. Select the most recent month-to-date table games recap report. Indicate the month-to-date table games recap report selected.				
130. Is a daily table games recap report prepared for the day and month-to-date, by game, which includes the following information used to prepare the NGC tax returns:				

Verified per representation.
Verified per observation/examination.

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Questions	Yes	No	N/A	Comments, W/P Reference
<p>a) Pit credit issues, which for NGC-31 reporting purposes includes markers issued in exchange for chips, markers issued to decrease the rim credit balance or as a result of call bets, rim credit repaid by a patron in the pit with chips, credit slips for personal and payroll checks, and customer deposit withdrawals against front money (CDW's)? (182a1-5)</p> <p>Note: Pit credit issues do not include replacement markers issued as a result of a partial payment of a marker or a consolidation of markers into one new marker. (182a, Note)</p>				
<p>b) Pit credit payments by a patron in chips in the pit, which also includes rim credit repaid in the pit by a patron with chips and chip payments made to re-establish front money (CDW redemptions) in the pit by a patron? (182b)</p>				
<p>c) Pit credit payments in cash in the pit, which does not include rim credit repaid in the pit with cash? (182c)</p>				
<p>d) Drop per Regulation 1.095? (182d)</p> <p>Note: Drop includes electronic money transfers to the game through the use of a cashless wagering system (e.g., WAT in from a patron wagering account). If electronic transfers to the game are performed, a separate disclosure in the daily table games recap report is required. (182d, Note)</p>				
<p>e) Statistical win, which is equal to table games gross revenue per Regulation 6.110(1) plus marker credits? (182e)</p> <p>Note: "Marker credits" is the amount of outstanding markers and CDW's transferred from the pit to the cage. (182e, Note)</p>				
<p>f) Gross revenue per Regulation 6.110(1)? (182f)</p> <p>Note: Gross Revenue includes electronic transfers from the game through the use of a cashless wagering system (e.g., WAT out to a patron wagering account). If electronic transfers from the game are performed, a separate disclosure in the daily table games recap report is required. (182f, Note)</p>				

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Questions	Yes	No	N/A	Comments, W/P Reference
131. For tables with table game drop boxes that allow for the automated recording of cash inserted into the drop box (e.g., contains a drop meter), are the following procedures performed:				
a) For each day, do accounting/audit personnel compare, by shift, the total computed per the automated recordings to the total amount of cash counted by the soft count team? (183)				
b) Is follow-up performed for each table having an unresolved variance in excess of \$200 between actual cash and the automated readings? (183)				
c) Are the follow-up and results of any investigations documented and maintained? (183)				
d) Are discrepancies resolved prior to the generation/distribution of the month-end daily table games recap report? (183)				
132. Do accounting/audit employees review exception reports for all computerized table games systems (e.g., fill/credit or marker systems) at least monthly for propriety of transactions and unusual occurrences including, but not limited to, void authorizations, with all such improper transactions or unusual occurrences being investigated with the investigation results being documented? (184) Note: An exception report is defined as a report produced by the computerized system identifying unusual occurrences, changes to system configuration parameters, alteration to initially recorded data, voids, etc. (184, Note)				
133. For all contests, tournaments, promotional payouts, drawings, and giveaway programs, including promotional payouts resulting from player tracking activity, is the following documentation maintained:				
a) Copies of the information provided to the patrons describing the contests, tournaments, promotional payouts, drawings, and giveaway programs (e.g., brochures or flyers)? (185a)				
b) Effective dates? (185b)				
c) Accounting treatment, including general ledger accounts, if applicable? (185c)				

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Questions	Yes	No	N/A	Comments, W/P Reference
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? (185d)				
e) The extent of responsibilities (including MICS compliance responsibilities) each organization and the licensee had in the contest/tournament (e.g., ABC nonprofit is to receive 100% of entry fees and provide noncash prizes for the winners with the licensee collecting entry fees, dealing the tournament and distributing the prizes to winners)? (185d)				
<p>134. Monthly, do accounting/audit personnel review all contest, tournament, promotional payout, drawing, and giveaway program documentation to determine proper accounting treatment and proper table games gross revenue computation? (186)</p> <p>Note: For purposes of this standard, licensees are required to review any contests, tournaments, promotional payouts, drawings and giveaway programs that occurred any time during the last month, not just any such events that occurred at the time of their review.</p>				
<p>135. Do accounting/audit personnel perform procedures (must include a review of documents, interviews of employees on the property, and on premise observations of the licensed establishment) monthly to ensure that contests, tournaments, promotional payouts, drawings, and giveaway programs are conducted in accordance with the conditions provided to the patrons and are the results of the review, interviews, and observations documented and maintained? (187)</p> <p>Note 1: For purposes of this standard, licensees are required to examine any contests, tournaments, promotional payouts, drawings, and giveaway programs that occurred any time during the last month, not just any such events that occurred at the time of their examination.</p> <p>Note 2: Interviews and observations are still required to be performed even if no such promotions are generally offered as to ensure all promotions are captured, properly accounted for, and conducted in accordance with the conditions provided to patrons. (187, Note)</p>				

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Questions	Yes	No	N/A	Comments, W/P Reference
136. Do accounting/audit personnel reconcile all contest/tournament entry, rebuy, and payout forms to the dollar amounts recorded in the appropriate accountability document daily? (188)				
137. When payment is made to the winners of a contest/tournament, do accounting/audit personnel reconcile the contest/tournament entry fees/rebuys collected to the actual contest/tournament payouts made? (189) Note 1: This reconciliation is to determine whether, based on the entry fees/rebuys collected, the payouts made and the amounts withheld by the gaming establishment, if applicable, were distributed in accordance with the contest/tournament rules. (189) Note 2: This procedure is not required to be performed at the time the payments are made to the winners. It can be done at some point thereafter, but must be done at least monthly.				
138. Do accounting/audit personnel reconcile issued, voided, and redeemed wagering instruments to the unpaid and expired wagering instruments dollar amount using the reports generated by the system; investigate and document any variances noted; and examine paid expired wagering instruments for proper authorization and documentation pursuant to MICS #37 and #38? (190)				
139. Each month do accounting personnel review system documentation that supports the dollar amount of expired wagering instruments and is this dollar amount less any manually paid expired wagering instruments verified to be included in revenue on the NGC tax returns? (191) For one month review the documentation to verify that the proper dollar amount of expired wagering instruments has been included in the computation of revenue in the NGC tax return. Indicate the month/year reviewed and the results of the review.				
140. For one day each month, do accounting/audit personnel reconcile the dollar amount of active wagering instruments created, other than through table games play, to the wagering instruments reflected in the table games bank accountability documents and does the reconciliation include documents and system reports supporting all additions and reductions of active wagering instruments to the appropriate accountability area? (192)				

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Questions	Yes	No	N/A	Comments, W/P Reference
<p>141. At least quarterly, for each kiosk, are the winning tickets and/or wagering instruments redeemed for a week (or one drop period if dropped more frequently) footed and the totals traced to the totals recorded in the system(s) and the related accountability document, and are the test and the results of investigations into all variances, by kiosk, documented? (193)</p> <p>Note 1: This procedure may be performed for different kiosks throughout the quarter as long as each kiosk is examined once per quarter. (193)</p> <p>Note 2: This procedure may be performed by non-accounting personnel as long as the individual has not performed the reconciliation required by MICS #147. (193, Note)</p>				
<p>142. Quarterly, are procedures performed to verify the integrity of the CWS (e.g., ensure that wagering instruments are only being created by active terminals on the casino floor); is the nature of the review must be delineated within the table games section of the written system of internal control; is the sequential wagering instrument exception report, if available, reviewed for breaks in the sequence or other unusual activity; and are improper transactions or unusual occurrences investigated with the results documented? (194)</p>				
<p>143. Monthly, do accounting/audit personnel perform the following procedures:</p>				
<p>a) Reconcile the total amount of WAT in and WAT out per the WAT Summary report to the month-end table games recap report? (195)</p>				
<p>b) Is the reconciliation mentioned in the previous question documented and maintained with all variances being reviewed, documented and maintained? (195)</p>				

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Questions	Yes	No	N/A	Comments, W/P Reference
<p>144. Monthly, do accounting/audit personnel reconcile gross revenue from the general ledger and the month-end daily table games recap to the monthly NGC tax returns by game and are any variances reviewed, documented, and maintained? For one month, review the monthly table games recap to verify proper preparation of the recap and to determine the accuracy of the amounts on the recap. Indicate the month/year reviewed and the results of the review. (196)</p> <p>Note: The following adjustments, with supporting documents, may need to be reflected in this reconciliation:</p> <ul style="list-style-type: none"> • Wagering instruments. • Contest/tournament revenue by event. • Promotions. • Pro rata share of an inter-casino linked system payout. • Revenue resulting from a gaming device attributable to multiple gaming areas. • Other allowable adjustments impacting reported table games revenue. (196) 				
<p>145. Prior to the submission of the NGC tax returns for the month are the reconciliations required by MICS #195 and #196 completed, is any follow-up performed documented and maintained, and are any variances noted resolved prior to the submission of the tax returns? (197) For one month, review each reconciliation to verify that the reconciliation has been properly performed and that the amounts have been properly calculated. Indicate the month/year reviewed for each reconciliation and the results of each reconciliation.</p>				
<p>146. For computerized key security systems controlling access to table games drop and count keys, do accounting/audit personnel, independent of the system administrator, perform the following procedures:</p>				
<p>a) Daily, is 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., the system administrator) reviewed to determine whether the transactions completed by the system administrator provide an adequate control over the access to the table games drop and count keys and whether any drop and count key(s) removed or returned to the key cabinet by the system administrator were properly authorized? (198a)</p>				

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Questions	Yes	No	N/A	Comments, W/P Reference
b) For at least one day each month, is the report generated by the computerized key security system indicating all transactions performed reviewed to determine whether any unusual table games drop and count key removals or key returns occurred? (198b)				
c) At least quarterly, is a sample of users that are assigned access to the table games drop and count keys reviewed to determine that their access to the assigned keys is adequate relative to their job position? (198c)				
d) Are all improper transactions or unusual occurrences noted through the performance of the standards in (a) through (c) above investigated with the results documented? (198d)				
147. Quarterly, is an inventory of all count room, table game drop box release, storage rack, contents keys, and other sensitive table game keys performed and reconciled to records of keys made, issued, and destroyed and are investigations performed for all keys unaccounted for with the investigations being documented? (199)				
148. Is documentation (e.g., log, checklist, notation on reports, and tapes attached to original documents) maintained evidencing the performance of table games audit procedures, including any reviews, the exceptions noted, and follow-up of all table games audit exceptions? (200) Verify by examination.				
<u>Inter-Casino Linked System for Affiliates</u>				
Note: MICS #201 - #203 apply to the operator/hub of the inter-casino linked system. (Note before 201)				
149. Monthly, do accounting/audit personnel:				
a) Foot all invoices/contribution reports prepared by the operator/hub of the inter-casino linked system and trace to each payout? (201a)				
b) Foot all NGC tax return deductions by participating licensed affiliates to the total amount calculated by the operator/hub? (201b)				
150. Quarterly, do accounting/audit personnel:				
a) Review changes to the rate of progression pursuant to Regulation 5.112? (202a)				

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Questions	Yes	No	N/A	Comments, W/P Reference
b) Review all limits placed on progressive payoff schedules and perform observations of the casino floor to ensure proper notices have been placed at or near each game to which the limit applies? (202b)				
151. Are all progressive payoff schedules that have been reduced or eliminated in compliance with Regulation 5.112? (203)				
<u>Payout Procedures for Mail-In Wagering Instruments</u>				
152. Do accounting/audit personnel or personnel independent of the table games department receive the original wagering instruments? (204)				
153. Do accounting/audit personnel or personnel independent of the table games department record the wagering instruments on a log as a mail pay and does the log include the date received, patron's name, wagering instrument number, and dollar amount? (205)				
154. Are wagering instruments received entered/scanned into the computer system by an employee for validation and cancellation? (206)				
155. Do accounting/audit personnel compare the "paid" wagering instruments to the mail pay log and the system report for "paid" wagering instruments, and are any discrepancies documented and reviewed with table games and accounting management personnel? (207)				
156. Do accounting/audit personnel, independent of the individual(s) who processed the mail pay wagering instruments, review the patron's correspondence submitted, the wagering instruments, the mail pay log, and the system report for "paid" wagering instruments for any discrepancies, and are any discrepancies documented and resolved prior to remitting the proper payment amount to the patron? (208)				
<u>Written System of Internal Control</u>				
157. Has the licensee's written system of internal control for table games been re-read prior to responding to the following question?				

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Questions	Yes	No	N/A	Comments, W/P Reference
158. Does the written system of internal control for table games reflect the actual control procedures in effect for compliance with the MICS, variations from the minimum internal control standards approved pursuant to Regulation 6.090(8), and Regulation 14 associated equipment approvals? [Regulation 6.090(13)]				
159. Complete the CPA MICS Compliance Checklist for Table Games Marker Credit Play, if applicable.				

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