

ICMP Compliance Checklist: Section 11, ACCOUNTING
For Use by Division of Gaming and Independent Compliance Officers (ICOs)

Legend:			
C = In Compliance	N = Noncompliance	2C = In Compliance at Follow-up	2N = Noncompliance at Follow-up

Licensee Name	Review Recap		
Prepared By			
Period Reviewed (ICO Use Only)		Initial Review	Follow-up
Date & Time Completed	(1) Total items tested		
Date Follow-up Performed	(2) Total noncompliance items		

DIVISION OF GAMING USE ONLY			
Employee Signature & License #			
Casino Manager Signature & License #			

ICMP – ACCOUNTING – A. GENERAL

Accounting’s Responsibilities

1. The accounting department is responsible for the complete analysis and reporting of all gaming revenue to the required city, county, state, and federal taxing authorities. Accounting is responsible for reviewing, analyzing, comparing, reconciling, filing, and maintaining all source documents. Additional responsibilities include preparing statistical and supporting reports and analyzing and documenting variances noted as a result of reviewing these statistical and other reports, as required by ICMP, to ensure the correct and supported reporting of AGP. Review the written accounting plan and interview personnel if necessary to determine if accounting’s duties fulfill these responsibilities.

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2. Pursuant to CLGR 30-106(14), all persons who perform daily accounting functions, services or duties for any retailer’s or operator’s business involving the handling, processing, manipulating, or generating of gaming documentation or funds, must possess a gaming license. Accounting personnel may not participate in any gaming transactions or activities (e.g., drops, counts, fills, cashiering, shift manager functions, etc.) other than reading and recording slot machine meters and table games progressive meters. Review the organization chart and determine all accounting personnel are licensed and duties are properly segregated.

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Written Accounting Plan

The licensee must develop a detailed Written Accounting Plan, which outlines its methodology, processes and procedures regarding the preparation, review, analysis, and maintenance of the statistical and supporting reports. The objective of the plan is to provide sufficient detail for each member of the accounting staff to adequately perform their job. This plan must include at a minimum:

1. Job positions responsible for preparing the reports, reviewing the reports, investigating variances, correcting errant information, and ensuring corrective action have been taken to correct the problem.

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2. List of source documents used to obtain meter information, actual information, and the process used to prepare all reports.

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3. Establishing thresholds for variance investigations that are not already specified in the ICMP, and include documentation on how the threshold was established. Thresholds used to:

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- a. Initiate the investigations.
- b. Determine events that signal and initiate a different level of review or investigation.
- c. Define large or unusual day to day Table Games fluctuations.
- d. Determine historical hold or expected hold used in Table Games Statistical Reports variance investigations.

4. Procedures for:

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- a. Preparing and reconciling the source documents to the reports (cage, table, and drop/count documents). This includes ensuring the accuracy of downloaded information and an adequate audit trail that documents any changes made to the system.
- b. Reviewing the reports for accuracy, this includes performing the secondary level of review of the reports and any adjustments made to the reports including supporting documentation. Secondary level of review on any required statistical reports must be completed prior to tax return submission.
- c. Investigating variances that exceed the allowable threshold, includes thresholds used to initiate the investigation, documentation of how the thresholds were established, if not specified in the ICMP, method of documenting variance review and investigation, events that signal and initiate a different level of review or investigation. Correcting errant information.
- d. Identifying and communicating noncompliance issues to employees.
- e. Written contingency plan for reconstructing all data in the event of a manual or system failure or other event resulting in data loss including handheld meter capturing devices, weigh scale and/or currency counter equipment and interfaces.
- f. Escalating month-end reviews for table game types performing at unusual hold percentages for two or more consecutive months.

5. Time frames for each step of the processes (e.g., reports are prepared and reviewed within “number of” days of a drop, variances forwarded to the Slot/Pit Department for investigation are due back to accounting within “number of” days, etc.).

6. Definition of the 24-hour period that constitutes the licensee’s gaming day.

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7. If the license operates table games, provide the number of shifts, length of each shift that will be utilized during the 24 hour gaming day, and the days of the week when the pit will be closed for the 24 hour gaming day (if any). Also, include how the shift(s) will be named on gaming documents.

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8. Written procedures for the applicable gaming departments/employees affected to ensure compliance with the Gambling Payment Intercept Act and Regulations.

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Does the licensee meet these requirements?

Adequate Explanation Criteria

1. The results of all reviews and investigations must be documented, in writing, (adequate explanation criteria) as evidence that required procedures have been performed. Adequate explanation criteria must include:

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- a. The variance being investigated,
- b. Date or drop period the variance is associated with,
- c. Date the request for investigation was sent to the floor personnel to investigate,
- d. Date the results of the investigations are due back to accounting,
- e. The detailed procedures used to investigate the variance,
- f. The date the investigation was performed and the name of the person performing the investigation,
- g. The results of the investigation, and
- h. The date and name of accounting personnel who reviewed the investigation procedures and results.

Are variance investigation explanations adequate on all required statistical reports? Are the results of all reviews and investigations documented, in writing, as evidence that required procedures have been performed? Do variance investigations meet the adequate explanation criteria?

NOTE: If you note an issue of noncompliance on the statistical report questionnaire corresponding to this question, mark this question out of compliance.

2. Licensees must implement a process to identify continued variances on the same gaming device from drop to drop in order to initiate a different level of investigation (e.g. an investigation by a more experienced gaming employee, performance of different tests, contact slot manufacturer, contact the Division, etc.). The point at which a different level of investigation should be initiated is specific to each licensee (depending upon the frequency of statistical report generation) and must be incorporated into the licensee's written accounting plan which is discussed above. Interview accounting personnel to determine their understanding of this procedure. Review accounting plan and determine if this is included.

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3. It is the licensee's responsibility to ensure machine problems and thefts are detected in a timely manner. Licensees are taxed on the dollar loss associated with theft from machines and machine malfunctions. Losses as a result of theft or machine malfunctions are not deductible in the calculation of AGP for gaming tax purposes. Interview accounting personnel to determine their understanding of this requirement.

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4. Licensees must have a process in place to escalate month-end table games variance reviews for game types performing at unusual hold percentages for two or more consecutive months. These procedures employed must be included in the licensee’s Written Accounting Plan. Review the accounting plan to determine if this is included. Interview accounting personnel to determine their understanding of this requirement.

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System Overrides

1. Licensees must have written procedures that adequately address overrides to system-generated information on any jackpot/fill slip. The written procedures must be available to those individuals who are involved in the override process. Review the written procedures to determine if it contains the required information.

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2. A supervisory or management employee (i.e., shift manager or gaming manager) must independently authorize system overrides with the exception of rounding up to the next denomination or dollar. Independently authorizing a system override includes the supervisory or management employee visually verifying the correct amount on the slot machine and providing their approval in the system. Interview accounting and floor supervisor personnel to determine their understanding of these procedures and adequacy of their review of overrides. Observe an override to determine compliance with these procedures.

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3. **Procedures must be in place to prohibit one individual from initiating and overriding the same transaction.** Review the written procedures to determine if it contains the required information. Interview accounting and floor supervisor personnel to determine their understanding of these procedures and adequacy of the review of overrides. Observe an override to determine compliance with these procedures.

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4. The Accounting Department must review all overrides for reasonableness and proper authority. This review must be evidenced on the supporting documentation by the reviewer’s initials and the date of the review. Interview accounting personnel to determine their understanding of these procedures.

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Secondary Level of Review

1. To ensure an adequate control environment and proper segregation of duties, all required statistical reports and supporting reports must have an independent (secondary level) review. The person who prepares the required statistical and supporting reports must be someone other than the person who performs the secondary level of review of the reports. Interview accounting personnel to determine their understanding of these procedures.

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2. All reports, and adjustments made to the reports, must receive a secondary level of review. The secondary level of review is an independent review performed by another person who is knowledgeable of the information being reviewed. Secondary level of review is performed to ensure the reports are properly prepared, documented, and accurate. This includes reviewing supporting documentation for all adjustments made to the information reflected

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on the reports. Interview accounting personnel to determine their understanding of these procedures.

3. The first and final run of reports must reflect the preparer’s initials and date of preparation. Interview accounting personnel to determine their understanding of these procedures.

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4. The final run of all reports reflects the initials of the person performing the secondary level of review and the date of the review. Interview accounting personnel to determine their understanding of these procedures.

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5. Any corrections by the accounting department to gaming documents, forms, reports, etc., must be made with red ink. These corrections, and any noncompliance items identified by accounting are further processed in accordance with the licensee’s written accounting plan. At a minimum, the person making the change initials and dates each correction or the person making the change initials and dates the top or bottom of each page containing any corrections. In the case where reports are reprinted to reflect any corrections and/or adjustments made by accounting personnel (e.g., “final run” reports), corrected and/or adjusted information reflected on these “final run” reports must receive a secondary level of review by someone other than the individual who made the correction/adjustment, as noted above. The first and final run of reports are considered gaming documents and must be maintained for the required time period. Interview accounting personnel to determine their understanding of these procedures.

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Gaming Forms and Documents

1. The accounting department is responsible for accessing and removing gaming documentation from the locked accounting box. This box is located in a secured location, under surveillance, somewhere other than inside the cashier cage. In conjunction with each drop period, or more frequently, accounting personnel access and remove gaming documentation. Only accounting personnel have access to this box. Does anyone other than accounting personnel have access to the locked accounting box and accounting files? Is the key to the locked accounting box properly maintained? Is access to the key restricted to accounting personnel only? Does accounting personnel retrieve documents from the accounting box timely?

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2. All records and forms must be maintained in the state of Colorado and are subject to the document retention requirements mandated in CLGR 30-1607. Licensees may store these records by other means, such as electronic imaging. If licensees choose this option, they are still required to maintain the original document if it contains a signature on it, unless otherwise authorized by the Division. These documents can be stored offsite, such as in a storage unit, as long as the location is secure and in the state of Colorado. Licensees must be able to provide all requested documents to the Division in a timely manner. Licensees must also have adequate written backup and recovery policies and procedures to ensure the timely restoration of data (onsite and offsite) in order to resume operating after a hardware or software failure. Interview accounting personnel to determine if the location and length

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of retention of gaming documents meets the requirements. Interview IT personnel in regards to backup and recovery policies to determine compliance with this procedure.

3. Under no circumstances shall any gaming document, slip, statistical report, etc., be shredded or destroyed in any manner as long as it is still subject to the document retention requirements mandated in CLGR 30-1607. Gaming documents are all source documents, all documents supporting the monthly gaming tax return, all documents used to analyze gaming activity, and all documents showing the accounting review process. Interview accounting personnel to determine their understanding of this requirement.
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4. All gaming forms must be completed in ink. Errors on gaming documents must be lined through and the correction written near the error. Under no circumstances will an entry be written over or modified in any other manner. At least one gaming employee involved in the gaming transaction must initial all corrections, verifying the correction. If an error is made to the grand total on the cash inventory sheet, at least two cashiers must initial the correction, verifying the correction. Error corrections on count paperwork must be approved and initialed by at least two count team members. If an error is made to the grand total amount transferred to the cashier from the count, the cashier must also approve and initial next to the correction. Monetary amounts can be corrected using this procedure only on non-restricted gaming forms. Accounting must ensure gaming documents are properly completed and error corrections are properly made. Interview accounting personnel to determine their understanding of this procedure.
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5. Any noncompliance items identified on gaming forms and documents by accounting are processed in accordance with the licensee’s Written Accounting Plan. Interview accounting personnel to determine their understanding of this procedure. Is accounting effective at resolving noncompliance issues? Look at audited gaming documents. Are the same items circled repeatedly? Is there adequate authority in the organization to ensure personnel complete gaming documents properly?
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6. A restricted gaming form (i.e., Request for Fill/Credit, Fill/Credit, opener/closer table inventory form, Request for Table Games Jackpot Payout slip, Table Games Jackpot Payout/Fill slip, Unclaimed Jackpot receipt, Table Games Payout form, Jackpot Payout/Fill slip, and Slot Tournament Prize form) must be voided when an error in the monetary amount occurs. When a restricted gaming form is voided, “VOID” is clearly marked across the face of the original (white) and all copies. At least two gaming employees involved in the transaction sign and date across the face of the voided slip. The voided slip number is recorded on the replacement slip. One gaming employee involved in the transaction forwards the original and copies to accounting for retention and accountability. Accounting must ensure that gaming forms are voided correctly. Interview accounting personnel to determine their understanding of this procedure.
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7. At the end of each shift and at the conclusion of the count, all documents and supporting forms are immediately forwarded to accounting, either by depositing documents and forms
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in the locked accounting box located outside the cashier cage, or by delivering them directly to accounting personnel in such a manner as to limit access to authorized licensed individuals only. Are count documents and supporting forms immediately delivered to accounting?

ICMP – ACCOUNTING - B. TABLE GAMES

Accounting personnel perform the procedures detailed below and sign gaming forms where appropriate as evidence that accounting procedures have been performed.

1. Are Fill/Credit slips compliant? If you note an issue of noncompliance on the attribute worksheet corresponding to this question, mark this question out of compliance.

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2. Are Request for Fill/Credit slips compliant? If you note an issue of noncompliance on the attribute worksheet corresponding to this question, mark this question out of compliance.

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3. Are Table Games Jackpot Payout slips compliant? If you note an issue of noncompliance on the attribute worksheet corresponding to this question, mark this question out of compliance.

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4. Are Request for Table Games Jackpot Payouts slips compliant? If you note an issue of noncompliance on the attribute worksheet corresponding to this question, mark this question out of compliance.

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5. Accounting matches all copies of table games unclaimed jackpot receipts slips. If you note an issue of noncompliance on the attribute worksheet corresponding to this question, mark this question out of compliance.

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6. Are opener/closer slips compliant? If you note an issue of noncompliance on the attribute worksheet corresponding to this question, mark this question out of compliance.

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7. Are soft count cards compliant? If you note an issue of noncompliance on the attribute worksheet corresponding to this question, mark this question out of compliance.

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8. Accounting traces fills/credits, openers/closers, table game jackpot payouts, table games ticketing reports, mobile ATM receipts and drop amounts from the soft count cards to the master games sheet. If you note an issue of noncompliance on the attribute worksheet corresponding to this question, mark this question out of compliance.

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9. Are master games sheets compliant? If you note an issue of noncompliance on the attribute worksheet corresponding to this question, mark this question out of compliance.

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10. The owner/operator or the controller/auditor investigates any missing Request for Fill/Credit, Fill/Credit, request for table games jackpot payout, and table games jackpot

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payout slips. A report is prepared to explain the cause of, and responsibility for, the loss. Interview accounting personnel to determine their understanding of this procedure.

11. The owner/operator, table games management or licensee’s equivalent, in conjunction with the appropriate personnel, investigates any large or unusual fluctuations (as defined in the Written Accounting Plan) of the audited master games sheet, including a review of the daily hold percentage for each table for each shift. The Table Games Activity Log and EBT access log should be reviewed at this time to determine if activity affecting hold percentage may be explained. The results of these investigations are documented and used to support the variance investigations performed on the month end table games statistical reports. Interview accounting personnel to determine their understanding of this procedure. Review several explanations for adequacy of the review and documentation.
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12. Noncompliance issues are investigated, resolved, and documented on a timely basis. Interview accounting personnel to determine their understanding of this procedure.
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13. If applicable, accounting reviews and compares the Table Games Activity Log to the table games count documentation and Master Games Sheet. Interview accounting personnel to determine their understanding of this procedure.
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Table Games Tournaments

1. Accounting reviews the table games tournament entry fee & buy-in logs and:
1. Checks for mathematical accuracy,
 2. Ensures proper completion in accordance with the ICMP,
 3. Records the total amount collected for the tournament, by shift and day, on the table games tournament summary form and calculates the grand total collected,
 4. Documents the total amount awarded in prizes on the summary form,
 5. Verifies the total amount awarded as prizes is equal to, or greater than, buy-ins collected, and
 6. Completes the Table Games Tournament Summary Form.
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Interview the accounting personnel to determine their understanding of the procedure. Were the forms properly completed?

2. AGP for all table games tournaments is equal to all entry fees, including the dollar value of complimentary (“comped”) and non-cash entry fees. If an entry fee is required for any one player in a tournament, all players must have an equal entry fee. All entry fees must be included in the calculation of AGP regardless of how the entry fee is accepted. It can be in the form of cash, points redeemed for cash, comped (free entry provided by the casino), or non-cash item and any combination thereof. If prizes awarded are merchandise, the cost of the merchandise, not the market value, must be equal to or greater than, the buy-ins collected for the tournament. Have all entry fees been accounted for? Review forms to ensure all players have equal fees.
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3. AGP from all tournament is included in the total amount of the drop for the applicable game type on the gaming tax return for the month in which the entry fees were collected. Trace AGP from the last four tournaments to the Tax Return. Note the tournament name, date(s) of tournament, dollar amount collected in entry fees and buy-ins, dollar amount of prizes, dollar amount of AGP, and results.

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4. If prizes awarded are merchandise, the cost of the merchandise, not the market value, must be equal to or greater than the buy-ins collected for the tournament. If the actual cost of all prizes awarded exceeds the amount received in tournament buy-ins, the licensee may not declare a loss against AGP. Proper documentation must be maintained to support the cost of the merchandise, such as invoices. Merchandise given to patrons for entering the tournament is not considered a prize. Improperly completed table games tournament forms may result in a disallowance of the associated awards in calculating AGP for gaming tax purposes. All disallowed awards will be considered additional entry fees in calculating AGP for gaming tax purposes. Were the forms properly completed? Was AGP properly calculated?

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Multi-Licensee Tournaments

1. In addition to the above procedures for tournaments, the following applies for licensees participating in a multi-licensee tournament(s):
- The licensees participating in a multi-licensee tournament must designate one licensee to be responsible for maintaining all tournament documentation and to ensure proper escrow of prizes and proper awarding of all prizes.
 - No entry fee may be collected and therefore, no taxable AGP may result from multi-licensee tournaments. The total amount of buy-ins collected must be equal to, or less than, the total amount awarded in prizes. If prizes awarded are merchandise, the value of the prize is the cost of the merchandise, not the market value.
 - At the beginning of each day, the accounting staff will deliver a copy of the log for all shifts of the previous day to the licensee designated to be responsible for the tournament. At the conclusion of the multi-licensee tournament, all participating licensees will forward all original tournament documentation to the licensee designated to be responsible for the tournament.

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Interview your accounting personnel to determine their understanding of this requirement.

Poker Jackpots Awards (Player Banked Games Only)

1. Accounting reviews the original (white) and copy (yellow) of the table games payout form and poker jackpot count card(s), and:
- Checks for mathematical accuracy.
 - Ensures proper completion in accordance with the ICMP.
 - Accounts for the numerical sequence of the table games payout forms, and
 - Determines that no slips are missing or unaccounted for.

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Interview your accounting personnel to determine their understanding of this procedure. Were the forms properly completed?

2. On a monthly basis, accounting must agree the jackpot liability, as recorded on the copy (yellow) of the poker jackpot count card, to the amount shown on the poker jackpot log. The total of the jackpot amounts awarded per the table games payout form(s) for each patron must agree to the jackpot liability as recorded on the poker jackpot log. Accounting investigates and documents the reason for any differences. If a difference cannot be resolved, accounting must contact the Division for resolution. Interview accounting personnel to determine their understanding of this procedure. Were the forms properly completed and reconciled?

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3. A poker jackpot log must be maintained. Someone independent of the poker room must record the amount of the jackpot award liability each day the pit is open for any part of the 24 hour gaming day. This log is forwarded to accounting once a month or whenever a jackpot is awarded. Accounting must ensure all decreases are reasonable and properly explained. The explanation must include a reference to the table games payout form numbers documenting the jackpot award payout. Interview accounting personnel to determine their understanding of this procedure. Review the log to determine compliance with this procedure.

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4. Accounting must file a form 1099-M with the IRS at the end of the calendar year for any patron receiving aggregate jackpot award distributions of \$600 or more. Other reporting/withholding requirements may apply to monies paid out as a jackpot award. For additional information on reporting/withholding requirements, please contact the IRS. Is this requirement being met?

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Table Games Progressive Procedures

Pursuant to CLGR 30-1254(3), licensees must establish control procedures that can explain and/or reconcile any increase, reduction or discontinuance of all progressive jackpots offered for patron play. This documentation must be made available to Division personnel upon request.

Table Games Reports

Blackjack, Poker, Craps and Roulette Master Games Summary Reports

On a timely and periodic basis, accounting personnel must complete the Master Games Summary Reports, which provide support for the monthly gaming tax return. It summarizes the total column on the master games sheet, by day, for a one-month period. For blackjack, house banked poker, craps and roulette, it includes closing inventories, drops, credits, fills, hand paid jackpots, opening inventories, redeemed tickets and net win. For player banked poker, it includes the poker rake and poker jackpot rake. Blackjack, poker, craps and roulette information may be combined on one report as long as the information for blackjack, player banked poker, house banked poker, craps and roulette is shown separately. Interview accounting personnel to determine their understanding of this procedure.

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Blackjack, House Banked Poker, Craps and Roulette Statistical Reports

1. The accounting department is responsible for preparing, reviewing and analyzing the statistical reports for overall reasonableness of hold percentages. Blackjack, house banked poker, craps and roulette information may be combined on one report as long as the information for blackjack, house-banked poker, craps and roulette is presented separately. This report provides a statistical analysis of blackjack, house banked poker, craps and roulette hold percentages by table, by shift, and total by game type on a current month basis. The hold percentage is calculated by dividing AGP by the drop. Interview accounting personnel to determine their understanding of this procedure.

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2. The licensee must produce system generated reports supporting tickets issued, tickets redeemed, cashable electronic promotional credits and non-cashable electronic promotional credits for each table game.

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3. The current month total by game type hold percentage is compared to an expected hold, generally the licensee’s historical hold percentage (as defined in the licensee’s Written Accounting Plan) by game type. If an historical hold is not available, for example a new table is added to the floor, an expected hold percentage should be determined. This could be the industry standard or expected hold provided by the game distributor. Documentation for the determination of a licensee’s expected hold, i.e. what time period was used for a historical hold or how an industry standard was determined for new games, including the impact of side bets or bonusing, if applicable, must be detailed in the Written Accounting Plan. Interview accounting personnel to determine their understanding of this procedure.

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4. Fluctuations, by game type, of equal to or greater than $\pm 5\%$ from the expected hold percentage must be reviewed, investigated and documented in accordance with the adequate explanation criteria described earlier in this section under “General”. Interview accounting personnel to determine their understanding of this procedure.

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5. A notation must be made on the report by the respective table indicating the type of game played (e.g., single deck, multi deck, multi-action, Let It Ride, etc.). Interview accounting personnel to determine their understanding of this procedure.

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ICMP – ACCOUNTING - C. SLOT MACHINES

Hopper Adjustments

1. The initial hopper load is not deductible for gaming tax purposes. The difference between the initial hopper load and the total amount that is in the hopper at the time the hopper is counted must be included as either an addition to, or subtraction from, revenues when calculating AGP. This amount is reported on the monthly gaming tax return for the month in which the hopper count was conducted, and is reflected in the hopper adjustment column for the corresponding denomination.

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ICMP Compliance Checklist: Section 11, ACCOUNTING
For Use by Division of Gaming and Independent Compliance Officers (ICOs)

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Interview accounting personnel to determine their understanding of this procedure. Were the forms properly completed and reconciled?

2. Proper support and documentation of all hopper adjustments must be maintained. Hopper adjustments must be made when any of the following occurs:

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- a. The denomination is changed for a machine,
- b. The machine's ticket functionality is activated,
- c. A machine is moved from one establishment to another establishment,
- d. A change in ownership occurs (i.e., when a new license is issued),
- e. When a business closes, or
- f. When the machine is removed from the floor.

If a hopper count is performed for other purposes than described above, the same amount counted in the hopper must be returned to the hopper. Interview accounting personnel to determine their understanding of this procedure.

3. The cashier must sign the hopper summary report for all hopper contents receipted into the cashier cage. A jet coin sorter or other count/weigh device may be used on the gaming floor to facilitate the hopper count. Any count/weigh device used to count the hopper contents must be tested and the test must be documented and signed by the cashier on the hopper summary report. Interview accounting personnel to determine their understanding of this procedure.

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4. All hopper adjustments are recorded in the hopper adjustment column of the monthly gaming tax return for the month in which the hopper contents were counted. If a hopper drop and count is performed at the same time a regular drop and count is conducted, the licensee must not commingle hopper and drop bucket funds. Funds, as well as corresponding accountability, must remain separate. Sample the last hopper adjustment to ensure proper paperwork was completed; the adjustment was properly calculated and properly reported on the tax return.

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5. When performing a hopper count, the drop and count team requirements are the same as for any slot machine drop and count. Refer to corresponding slot machine drop and count procedures in the Table Games and Slot Drop and Count section of the ICMP. A hopper adjustment must be conducted for each event outlined in the ICMP. Interview accounting and slot personnel to determine their understanding of this procedure.

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Gambling Payment Intercept (GPI) – Refer to ICO Checklist Section 1 General, H.

Slot Procedures

Accounting personnel perform the procedures detailed below and sign gaming forms where appropriate, as evidence that accounting procedures have been performed.

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1. Accounting reviews, matches, and verifies all copies of the jackpot payout/fill slips used since the previous drop. Accounting also verifies the sequence of the slip numbers from shift-to-shift, determines that no slips are missing or unaccounted for, and examines the slips for proper signatory authority, mathematical accuracy, and proper completion in accordance with the ICMP. If a payout request form was completed, which allows patrons to continue playing credits not associated with the jackpot prior to payment, the form must also be reviewed to ensure proper completion and that required criteria is met (e.g., payout was less than \$5,000, payout was not an override, etc.) Interview accounting personnel to determine their understanding of this procedure. Select a sample of slips to determine if they are properly completed.

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2. Licensees with approved gaming systems can perform the following alternative procedures in lieu of matching all copies of the jackpot payout/fill slips:

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a. Accounting sums the dollar value of all white copies of the jackpot payout/fill slips, the yellow copies of the jackpot payout/fill slips and compares the totals to the system generated report for the same time period. At a minimum, this is performed in conjunction with reconciling each drop period. If there is a difference between the dollar amounts, all slips must be matched and verified.

b. Accounting must review all of the slips to ensure proper signatory authority and proper completion in accordance with the ICMP.

Interview accounting personnel to determine their understanding of these procedures. Select a sample of slips to determine if they are properly completed.

3. The owner/operator or the controller/auditor ensures any missing jackpot payout/fill slips are investigated and explained. A report is then produced explaining the cause of, and the responsibility for, the loss. Interview accounting personnel to determine their understanding of this procedure.

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4. Accounting reviews, matches, and verifies the original (white) and copy (pink) of all unclaimed jackpot receipts, matches the unclaimed jackpot receipts to the corresponding jackpot payout/fill slips, verifies the sequence of the receipts' numbers to determine that no receipts are missing or unaccounted for, examines the receipts for proper signatory authority, and proper completion in accordance with the ICMP. Interview accounting personnel to determine their understanding of this procedure. Select a sample of forms to determine if they are properly completed.

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5. Noncompliance issues are investigated, resolved, and documented on a timely basis. Payout slips should be reviewed to ensure that if a verifier is not used that required criteria is met when completing the slip (e.g., payout was less than \$1,200, payout was not an override, no verifier was warranted, etc.). If noncompliance issues are noted as a result of reviewing payout slips that do not involve a verifier, accounting should notify surveillance immediately

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for additional review. Interview accounting personnel to determine their understanding of this procedure.

6. The Slot Summary Report, Weigh/Wrap Variance Report, and Bill Validator Summary Report are reviewed to verify that:

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- a. The count/weigh machine(s) (e.g., weigh scale, currency counter, etc.) have been properly tested by count team members.
- b. All team members have signed the reports and examine them for proper signatory authority (rotation of team and independence).
- c. The reports are completed properly in accordance with the ICMP.
- d. The reports are mathematically correct.
- e. The cashier signed the reports as evidence of receipt of the drop proceeds into the cage.
- f. The total count on the Slot Summary Report agrees to the Weigh/Wrap Variance Report, and the total count on the Slot Summary Report and the Bill Validator Summary Report agree to the count recorded on the Daily Cash Summary.
- g. Accounting signs the reports to document their review procedures and investigates any differences, variances, and noncompliance issues resulting from their review process. All investigations and results of the investigations must be documented.
- h. The Weigh/Wrap Variance Report is also reviewed for large and/or unusual variances, proper completion, mathematical accuracy, and signatory authority. Variances of 1% or more, by denomination or in total, are investigated and documented on this form.

Interview your accounting personnel to determine their understanding of these procedures. Test the Slot Summary Report, weigh scale tape, Weigh/Wrap Variance Report, Bill Validator Summary Report, currency counter tape, and Daily Cash Summary with the attribute worksheets.

Payouts of less than \$1 on tokenized machines

1. Licensees may use a tokenized credit payout slip for payouts of \$0.99 or less on tokenized machines. Licensees that utilize an automated gaming system to generate jackpot payout slips may continue to use the system-generated slip and process the payout in accordance with the payout procedures in the Slot section of the ICMP. The exception is that licensees do not need a verifier involved to verify the payout, verify the meters, or to sign the slip. Interview accounting personnel to determine their understanding of this procedure.

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2. In order to deduct these payouts, accounting must monitor and track the payouts throughout the month, reconciling to the jackpot meters. If the licensee utilizes an approved gaming system, accounting must update the system for the payouts for each individual machine. Accounting will investigate and document all variances exceeding established thresholds, on a monthly basis, at a minimum. Only tokenized payout slips that are paid, reconciled to the jackpot report and entered into the automated system (if

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applicable) are deductible for gaming tax purposes. Interview accounting personnel to determine their understanding of this procedure.

3. Credits of \$0.99 or less on tokenized machines that have been abandoned may be keyed off the machine. The slot personnel must log these amounts on the slot access card in order to track these keyed off amounts. Interview accounting and slot personnel to determine their understanding of this procedure.

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4. Alternatively, in lieu of monitoring and tracking these payouts, licensees may treat these payouts as promotional expenses and, as such, may not deduct them from AGP. It is important to understand that, even if the payouts are treated as promotional expenses, the Jackpot Comparison Reports remain subject to the current investigation criteria required by the ICMP. Interview accounting personnel to determine their understanding of this procedure.

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Slot Tournament Procedures

1. Once the slot tournament forms are received by accounting, the accuracy of the forms is verified. The total amount collected, by shift and day, for the tournament is recorded on a Slot Tournament Summary form and the grand total collected is calculated. The slot tournament summary form is filled out only by the accounting department. Interview accounting personnel to determine their understanding of this procedure. Review the forms for the last tournament to determine if it is properly completed.

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2. The total amount awarded in prizes is documented on the summary sheet. AGP is calculated using the following formula:
- The total amount collected as entry fees including the dollar value of complimentary (comped) and non-cash entry fee *minus* the total amount awarded in prizes *equals* AGP.

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Interview your accounting personnel to determine their understanding of this procedure. Review the forms to determine if they are properly completed. Was AGP properly calculated?

3. If awarded prizes are merchandise, the amount deductible is the actual cost of the merchandise, not the market value. Proper documentation must be maintained to support the cost of the merchandise, such as invoices. Merchandise given to patrons for entering the tournament is not considered a prize; therefore, the cost of the merchandise is not included in the calculation of AGP for the slot tournament. Interview accounting personnel to determine their understanding of this procedure. Review the forms to determine if they are properly completed.

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4. AGP from slot tournaments are included on the monthly gaming tax return for the month in which the tournament ended. Interview accounting personnel to determine their

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ICMP Compliance Checklist: Section 11, ACCOUNTING
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understanding of this procedure. Review the forms to determine if they are properly completed.

5. If the actual cost of all prizes awarded exceeds the amount received in tournament entry fees, the licensee may not declare a loss against AGP. Interview accounting personnel to determine their understanding of this procedure. Review the forms to determine if they are properly completed.
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Progressive Procedures

Pursuant to CLGR 30-1244(3), licensees must establish control procedures that can explain and/or reconcile any increase, reduction or discontinuance of all progressive jackpots offered for patron play. For reconciliation purposes, only attendant paid progressive jackpot amounts (excluding WAP progressive jackpots) must have supporting documentation. Licensees with an approved gaming system may utilize system jackpot reports to explain decreases in liability.

1. Ensure the licensee has established control procedures to explain fluctuations in amounts for all progressive jackpots offered for patron play.
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2. If your establishment allows attendants to pay certain progressive jackpot amounts, interview the attendants to determine their understanding of the licensee's process for documenting such fluctuations.
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Commemorative Coin Machines

1. Licensees may have commemorative coin machines in their casino. Licensees purchase the commemorative coins at one value and redeem the coins from patrons at another value. Throughout the gaming year, the commemorative coins must be recorded by the licensee at their redemption value. Interview cage and accounting personnel to determine their understanding of this procedure.
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2. An adjustment must be made on the last tax return of the gaming year to adjust for the difference between the redemption value and purchase cost of the commemorative coins. This adjustment will be based on the total amount of commemorative coins purchased during the gaming year, net of the cost of any coins sold back to the manufacturer (if applicable). Interview accounting personnel to determine their understanding of this procedure. Review the paperwork to determine the proper calculation was done.
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Slot Machine Meters

1. On drop days, before gaming commences on the slot machine being dropped, slot machine meter readings are captured in order to prepare the required reports. For licensees who
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have successfully tested their gaming system and submitted the Acknowledgment Letter, or who have received written approval from the Division for the use of their gaming system, the meters are captured by the system. For licensees who do not have a gaming system or have not successfully tested their system and submitted the Acknowledgment Letter, an independent licensed employee records the slot machine soft meters. Interview accounting personnel to determine if all the required meters are captured as required per the ICMP. If system meters are used to prepare the statistical reports, has the licensee met the requirement to rely on system meters per the ICMP?

2. The drop team must not have access to the meter readings. The person reading and recording the meters may not participate on the drop or count team. An individual participating in some form of slot activity, such as participating in a jackpot payout or fill would not be considered independent. However, the meters may be read by a security person, as long as they have only acted as a verifier on a jackpot/fill payout during the drop period and do not participate as a drop (e.g., observer) or count team member that same day. Interview your drop team and accounting personnel to determine their understanding of this procedure.

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NOTE: Test manually recorded meters on the meter reading attribute worksheet and ensure proper meters were captured and used for preparation of statistical reports.

3. Manually recorded soft meter readings and system captured meters must be reviewed by accounting for reasonableness using pre-established parameters and prior meter readings. Prior to final preparation of statistical reports, meter readings which appear unreasonable are reviewed with the slot department personnel so that meters can be repaired or clerical errors in the recording of meter readings can be corrected. Interview your accounting personnel to determine their understanding of this procedure.

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4. Manually recorded soft meter readings and system captured meters may not be altered except to correct meters that were incorrectly recorded or captured. All changes or adjustments must have adequate supporting documentation. At no time can a meter delta be changed or adjusted without a thoroughly documented investigation. Accounting is responsible for notifying the slot department of potentially faulty meters and following up to ensure that proper maintenance is performed. Documentation must be maintained which supports machine service and maintenance. Interview your slot and accounting personnel to determine their understanding of this procedure.

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5. It is the licensee's responsibility to capture meter readings so that the accurate statistical reports can be generated. If meters zero out (i.e., reset or clear), accounting personnel must contact the slot department to determine the cause of the meter reset. CLGR 30-1223 requires that licensees must maintain adequate records when electronic (soft) meter(s) are cleared. Using the information provided by the slot department, accounting personnel or the slot department must complete the meter reset form whenever meters are reset or cleared. On a monthly basis, accounting personnel must review the meter reset form to

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determine if there are any on-going problems with one or more slot machines, or similar or consistent problems with certain types of machines. If a machine's meters were reset or cleared three or more times a month, accounting and slot personnel must determine the cause of these resets. Accounting must document these reasons for future review by the Division. The Division must be notified via email at dor_coloradocasinos@state.co.us if a machine's meters reset three or more times in a month excluding RAM clears performed on new installations and final drops where final meter readings have been recorded. It is accounting's responsibility to ensure that appropriate and adequate meter readings are available to generate statistical reports. Interview slot and accounting personnel to determine their understanding of this procedure. Review the meter reset log to determine compliance with this procedure.

6. All applicable soft or system meter information must be captured for each drop. For example, Voucher In and Voucher Out do not need to be recorded for a non ticketing machine. Meters are recorded for each machine on the gaming floor, including machines out of service. If meters cannot be recorded for machines out of service at the time of the drop, meters must be recorded prior to placing the machine in service. Interview slot and accounting personnel to determine their understanding of this procedure.

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Slot Machine Statistical Reports

See individual statistical report checklists later on in this checklist.

1. The one slot summary report which accounting must prepare, review, and analyze is: the Monthly Slot Revenue Summary (MSRS). The one reconciliation report which accounting must prepare, review, and analyze is the Tax Template. A fills reasonableness analysis, which is an optional report, may be prepared by the licensee to identify excessive fills. A timely review of statistical reports is crucial to maintaining a secure internal control environment. Licensees are responsible for monitoring the performance of all gaming devices so that problems can be identified and resolved on a timely basis. Unusual, large, and/or unexpected variances must be investigated by the appropriate personnel, and the results documented in accordance with the adequate explanation criteria described earlier in this section under "General." Interview accounting personnel to determine their understanding of this procedure. Is accounting preparing, reviewing, and analyzing these reports adequately?

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2. Machine activity for any and all machines that were active on the gaming floor for any part of the month or year must be reflected on all slot statistical reports. Interview accounting personnel to determine their understanding of this procedure. Review the reports to determine compliance with this procedure.

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3. It is not acceptable to arbitrarily alter meter or actual information on any statistical report. Meter and actual information on any statistical report can only be changed if meters were read, recorded or captured incorrectly or if a data entry error occurred. All changes must be supported with adequate documentation. Review the last five adjustments made to statistical reports to determine if there is proper documentation and the adjustments received a

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secondary level of review. Document the five adjustments reviewed and test results. (Who makes the changes when they are made? Is a report printed for these changes/adjustments? Who reviews the changes for validity?) Interview accounting personnel to determine their understanding of this procedure.

Tax Template

1. The Tax Template is a tool used to reconcile a licensee’s statistical reports, monthly gaming tax return, general ledger, and to identify any variances among them. The Tax Template must be completed by the licensee each month prior to submission of the monthly gaming tax return. The reconciliation must be signed and dated by the person performing the reconciliation. A secondary level review of the reconciliation must be performed. This review must be evidenced on the Tax Template by the reviewer’s initials and date of the review. Any resulting variances must be explained and documented in accordance with the adequate explanation criteria described earlier in this section under “General.” The current Tax Template spreadsheet is available on the Division’s website. The licensee must use the most recent Tax Template for their reconciliation. Ensure the Tax Template being utilized is the most recent template on the Division’s website. Interview accounting personnel to determine their understanding of this procedure.

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2. The licensee must ensure the statistical reports trace to all corresponding reports and reconcile to the tax return. All variances by denomination must be adequately documented and explained. Any necessary adjustments are made to the report and reviewed prior to the filing of the gaming tax return. All adjustments made to the reports must be documented and supported by an adequate audit trail. Ensure the tax template has been completed for each month for the period of review (e.g., six months). Ensure variances reflected on the tax template were investigated with the results documented in writing. Interview accounting personnel to determine their understanding of this procedure. Ensure all amounts on the tax template agree to the respective statistical reports, General Ledger and tax return. Was the tax template completed prior to submission of the monthly gaming tax return?

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Jackpot Comparison Report (Jackpot Report)

1. Payouts that are not a result of a wager cannot be included in the calculation of AGP; therefore, are not allowable deductions on the gaming tax return. Examples of payouts that are not allowable deductions on the gaming tax return include the following: amount of overpayment of jackpots, payments due to incorrect machine set up, (i.e., reel strips incorrectly installed showing a jackpot yet the machine meter does not support the jackpot), failing to perform slot machine maintenance, payments as a result of a patron dispute that is not supported by the Division’s resolution, etc. These types of payouts are considered promotional and may not be included as deductions on the gaming tax return. These types of payments must be shown as reconciling items on the MSRS and the Tax Template. Review the last Tax Template and Tax Return to ensure these types of transactions are properly backed out and not included in the calculation of AGP.

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ICMP – ACCOUNTING – D. CASHIER

Cashier Procedures

Accounting personnel perform the procedures outlined below and sign gaming forms where appropriate as evidence that the procedures have been performed.

1. Accounting clerically tests beginning and end of shift cash inventory sheets and trace totals to the Daily Cash Summary (DCS). Interview accounting personnel to determine their understanding of this procedure.

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2. Accounting reviews the supporting documentation for all cash receipts and cash disbursements and verifies that all transactions are properly supported and authorized. Interview accounting personnel to determine their understanding of this procedure.

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3. Promotional coupons and slot coupons, accepted by a cashier, in a kiosk or via a pouch pay are not deductible in the calculation of AGP. Interview accounting personnel to determine their understanding of this procedure. Review the treatment of coupons to determine compliance with this procedure.

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4. Accounting recalculates the net cash increase or decrease on the DCS and posts to the General Ledger. Interview accounting personnel to determine their understanding of this procedure.

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5. Accounting traces amounts on the DCS to the Master Games Sheet, Slot Summary Report, Bill Validator Summary, and Weigh/Wrap Variance Report and investigates and documents any discrepancies. Interview accounting personnel to determine their understanding of this procedure.

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6. On a periodic basis, frequent enough to detect unusual transactions on a timely basis, but at least once each drop period, accounting must have procedures in place whereby the copies of the jackpot payout/fill slips, table games jackpot payout slips, and the Fill/Credit slips are obtained and reconciled. Totals from the slips must also be reconciled to the DCS and/or the drop paperwork, as applicable. If discrepancies are discovered, accounting must investigate and document any discrepancies. Interview accounting personnel to determine their understanding of this procedure.

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7. All sequentially numbered gaming forms are accounted for by accounting personnel. The owner/operator or the controller/auditor investigates any missing slips. Such investigation is documented in a report, which is submitted to the manager/owner, or owner's designee, for action, as appropriate. Noncompliance issues are investigated, documented, and resolved on a timely basis. Accounting reviews all forms for mathematical accuracy and proper completion in accordance with the ICMP. Interview accounting personnel to determine their understanding of this procedure.

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8. All completed gaming documents are forwarded to accounting. Accounting must review these documents for reasonableness, mathematical accuracy, proper signatory authority, and proper completion in accordance with ICMP. Interview accounting personnel to determine their understanding of this procedure.

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9. On at least a quarterly basis, accounting personnel must randomly verify the amount of coin contained within coin bags. This function may take place any time during the calendar quarter. This unannounced test must be performed for a minimum sample of two bags of coin or tokens for each denomination, for each location that bags are stored (e.g., cashier cage, coin room, vault, etc.). The date of the quarterly verification is randomly selected by accounting personnel and must occur on different dates and days each quarter so as to preclude any predictability of when the verification will occur. The test must be documented on the bagged coin/token verification form. If the difference exceeds \$10, the licensee must investigate and document the reason for the variance. If the difference exceeds \$50, the Division must be contacted for evaluation of the test results and determination of further action needed. Interview accounting personnel to determine their understanding of this procedure. Review the last quarterly test to determine compliance with this procedure. Document the date of the last quarterly test and results.

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ICMP - ACCOUNTING – E. KEY CONTROL

1. Accounting is responsible for reviewing the completed key logs for restricted key boxes. The key logs, with the exception of the Duplicate Key Control Log, are forwarded to accounting once a page is completed, but at least monthly. The Duplicate Key Control Log should be forwarded to accounting once a page is completed but at least annually. Upon receipt of the logs, accounting personnel review the key logs to ensure the logs are properly completed. Interview accounting personnel to determine their understanding of this procedure.

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2. Accounting personnel review the key logs to ensure:

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- a. Only authorized individuals accessed restricted keys.
- b. Length of key check out is appropriate for the function being performed.
- c. All keys were properly and timely returned.
- d. All noncompliance items are addressed based on procedures outlined in the Written Accounting Plan.
- e. Accounting’s review must be evidenced by the reviewer’s initials and date of review. Review the most recent key control logs to determine compliance with this procedure. Interview your accounting personnel to determine their understanding of this procedure.

3. If the licensee utilizes an automated key tracking system (AKTS), the reports provided by the system will substitute for the key logs in a manual process. Accounting personnel perform a

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review of reports generated by the AKTS that document key transactions. This review is performed on a timely basis (as defined in the Written Accounting Plan) to ensure all restricted keys are returned within a reasonable amount of time pursuant to the completion of the task that created the need for the key(s) removal, and any unusual key removals are investigated and key returns have occurred. This review is evidenced by the reviewer's initials and date of review. Interview your accounting personnel to determine their understanding of this procedure. Review the most recent key control logs to determine compliance with this procedure.

4. Investigations must be performed for any missing restricted keys. The investigation results must be documented. All improper transactions or unusual occurrences are investigated with the results documented. The Division is notified of unusual key activity including missing restricted keys, restricted keys taken off property, and system failures that require the AKTS to be manually accessed, etc. Interview your accounting personnel to determine their understanding of this procedure.

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5. Accounting personnel perform a review of reports generated by the AKTS that document transactions performed by system administrators. This review is performed on a timely basis (as defined in the Written Accounting Plan) to determine whether the transactions completed by the system administrators provide adequate control over access to restricted gaming keys. This review is to determine whether the system administrator's transactions were proper, reasonable, and authorized. Documentation forwarded to accounting, which identifies the system administrator (name and license number) accessing the keys, security observing the access, the date and time of access and the reason for access is compared to the system report that details the administrator's access. This review is evidenced by the reviewer's initials and date of review. Interview your accounting personnel to determine their understanding of this procedure. Review the reports to determine if there is adequate documentation.

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6. Any time persons are added to or removed from the system, accounting personnel compares the key authorization logs or signature cards to the system information to ensure that key access within the system is appropriate. Interview your accounting personnel to determine their understanding of this procedure.

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7. Any time inappropriate access is discovered or suspected, the surveillance coverage of the AKTS, and any related areas, must be reviewed. This surveillance coverage must be maintained until such time there is a resolution to the investigation. Interview your accounting personnel to determine their understanding of this procedure.

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ICMP - ACCOUNTING - F. FORMS CONTROL

1. Accounting is responsible for completing and maintaining the forms control log. This log is completed each time forms are received by the licensee from the printer and when forms are distributed to the various departments. A separate forms control log must be maintained for

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ICMP Compliance Checklist: Section 11, ACCOUNTING
For Use by Division of Gaming and Independent Compliance Officers (ICOs)

Legend:

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each type of sequentially numbered form issued by accounting. The accounting person issuing the forms and the person receiving the forms sign the forms control log. Only one sequence of each type of form may be issued and used for each locked dispensing machine, at one time. Interview accounting personnel to determine their understanding of this procedure. Review the forms control logs to determine if they reflect all the required information per ICMP.

2. As needed, accounting personnel replenishes forms in the locked dispensing machines. During the week, casino personnel (e.g., cage employees, top signers, etc.) must notify accounting, before the Accounting Department closes, if they are running low on a particular form. To prevent the licensee from running out of a form while the accounting office is closed (e.g., holidays, weekends, etc.), accounting may issue one series of forms to the gaming manager prior to the he accounting office closing. These forms must be locked in the surveillance room or other secure area. If the Accounting Department is closed, the gaming manager may replenish forms in the locked dispensing machines using the extra series of forms. However, during accounting’s regular business hours, forms must be checked out by accounting using the forms control log. Accounting is responsible for reconciling the numerical sequence of all forms. Accounting must ensure it knows, at all times, what series of forms have been issued to the gaming manager to be locked in the surveillance room or other secure area. Alternatively, for emergency purposes only, the general manager or designee, escorted by security, may access the accounting office to obtain forms. Are forms secure? Who has access to forms? Interview accounting personnel to determine their understanding of this procedure.

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3. If the Accounting Department is not physically located in the same building as the casino, one set of the forms can be maintained in the casino, under lock and key, with access to the forms limited to the gaming manager or security. Logs are maintained for these forms indicating receipt from the accounting office, issuance to the respective gaming department, dates, form numbers and signatures of the individuals receiving and issuing the forms. Interview accounting personnel to determine their understanding of this procedure.

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ICMP – ACCOUNTING – H. KIOSK PROCEDURES

Accounting personnel perform the procedures detailed below and sign gaming forms, where appropriate, as evidence that the accounting procedures have been performed.

1. Match both copies of the kiosk disbursement form and examine the slips for proper signatory authority.
2. Trace information contained on the kiosk disbursement form to the kiosk fill report.

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Select sample dates and ensure the above steps were completed. Interview your accounting personnel to determine their understanding of this procedure.

3. At the completion of the kiosk stacker drop/count, accounting personnel must perform the following procedures:

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ICMP Compliance Checklist: Section 11, ACCOUNTING
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- a. Print a ticket report from the ticketing module of the gaming system that reflects the dollar value of each ticket or coupon redeemed by each kiosk.
- b. Trace the total dollar amount of tickets or coupons obtained from the count to the reports from the ticketing module of the gaming system. Any discrepancies must be investigated and the results of the investigation documented.
- c. Trace the total dollar amount of tickets or coupons and currency from the count paperwork to the kiosk report (forwarded to accounting at the time of the kiosk drop) that details the stacker contents. Any discrepancies must be investigated and the results of the investigation documented.
- d. The total dollar amount of tickets or coupons on the reports from the ticketing module of the gaming system should trace to the ticket amount on the kiosk report. Any discrepancies must be investigated and the results of the investigation documented.

Select sample dates and ensure the above steps were completed. Interview your accounting personnel to determine their understanding of this procedure.

4. Accounting must perform the following procedures each time the kiosk cassettes and hoppers are counted. At a minimum, cassettes and hoppers are counted and reimpressed once each month.

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- a. Reconciliation must be prepared and documented at the completion of the cassette and hopper count.
- b. Kiosk reports are used to reconcile the beginning imprest amount minus coins and bills disbursed to equal the funds remaining in the cassettes and hoppers.
- c. The dollar amount of the cassettes and hoppers recorded on the count paperwork must equal the funds remaining in the cassettes and hoppers as recorded on the reconciliation.
- d. The reconciliation must be signed and dated by the person performing the reconciliation.
- e. A secondary level of review must be performed of the reconciliation.
- f. Any discrepancies must be investigated and the results of the investigation documented; discrepancies could be the result of dispense errors, kiosk receipt issuance, or theft. Adequate explanation criteria must include the procedures used to investigate the variance and the results of the investigation.

Select sample dates and ensure the above steps were completed.

ICMP – ACCOUNTING – I. WIRELESS PROCEDURES

1. Accounting personnel perform the procedures detailed below for each validation device. Sign and date essential gaming forms where appropriate, as evidence that required accounting procedures have been performed.

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- a. Accounting reviews, matches, and verifies the tickets and slot coupons redeemed from each validation device to the device’s corresponding report that lists every ticket and slot coupon redeemed by that device.

ICMP Compliance Checklist: Section 11, ACCOUNTING
For Use by Division of Gaming and Independent Compliance Officers (ICOs)

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- b. The tickets and slot coupons validated, redeemed and paid through the use of the validation device are processed and handled the same as tickets or slot coupons that are redeemed from the cashier cage. The tickets redeemed by cashier report produced for each validation device is reviewed. The total dollar value of tickets recorded on the daily cash summaries is compared to the tickets redeemed by cashier report produced by the cashier that details the ticket or slot coupon transactions.
- c. All variances between the total of the day’s tickets or slot coupons and the report(s) are investigated and documented in accordance with the adequate explanation criteria.
- d. The Written Accounting Plan must include the reconciliation of all tickets redeemed through the use of a handheld device and the inclusion of these tickets on the applicable supporting and statistical reports.

Select sample dates and ensure the above steps were completed. Interview your accounting personnel to determine their understanding of this procedure.

NOTE: Attached to the Accounting section compliance checklist are attribute worksheets to assist in documenting detailed compliance testing of gaming transactions. These worksheets must be completed; the attribute worksheets are not optional. Please refer to the general instructions for guidance on the scope and sample size for your detailed compliance testing of gaming transactions.

ICMP – ACCOUNTING - J. MINIMUM BANKROLL REQUIREMENTS

- 1. The minimum bankroll analysis worksheet is an analysis of a licensee’s cash position. It is used for compliance purposes to determine if the licensee has sufficient funds to meet gaming requirements and meet governmental obligations. An example of this worksheet and its instructions are located on the Division’s website. Determine if the licensee has completed a current minimum bankroll requirements worksheet. Verify the figures contained on the worksheet to supporting documentation. Is the worksheet properly completed? Verify the most recent version of the worksheet (available on the Division’s website) was used. If there is a deficiency, did the casino notify the Division? Interview accounting personnel to determine their understanding of this procedure.

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- 2. A minimum bankroll analysis worksheet must be prepared by each licensed entity on a basis as frequent as necessary to determine whether a cash deficiency exists. Each licensed entity is required to submit this worksheet to the Division’s Audit section:

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- a. Prior to opening, each month for the first three months subsequent to opening and, if released from the monthly requirement by the Division, quarterly thereafter until the first anniversary of the opening,
- b. Upon request by the Division,
- c. Upon adding or removing devices which materially affect the licensee’s cash requirements,

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- d. When the licensee’s cash position materially changes, and
- e. When there is a cash deficiency.
- f. Interview your accounting personnel to determine their understanding of this procedure.

3. If, at any time, the licensee’s available cash or cash equivalents are less than the amount required, the licensee must immediately notify the Division of this deficiency. Upon review of the bankroll analysis by the Division, the Director may require an adjustment to the cash requirement. The calculated cash requirement does not necessarily mean that the licensee must maintain this entire balance on premises. In other words, the cash requirement may be maintained either on premises, or in a bank account, or both. However, the licensee must be able to draw upon the funds immediately. Interview your accounting personnel to determine their understanding of this procedure.

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4. The total chip and token liability (float) is included on this worksheet. The liability is calculated by taking the total of all chips, excluding non-cashable chips, and tokens manufactured as indicated on invoices, minus all chips and tokens available in the casino or destroyed. Interview accounting personnel to determine their understanding of when the worksheet is completed and submitted to the Division.

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ICMP - ACCOUNTING - K. MONTHLY GAMING TAX RETURN

1. Each licensee must file a monthly gaming tax return electronically. The gaming tax return is due the 15th day of the month immediately following the calendar month for which taxes are due. If the 15th falls on a weekend or holiday, the tax return is due the following business day. If a tax return is not filed timely, a penalty equal of 15% of the tax or \$10, whichever is greater, will be assessed in accordance with section 3044-30-604, CRS. Interview accounting personnel to determine their understanding of when the Tax Return is to be completed and submitted to the Division. Review a recent return to determine timely submission.

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2. Payment of gaming tax is made using Electronic Funds Transfer (EFT). Pursuant to section 44-30-604 CRS, if the gaming tax is not paid within the prescribed time, interest will be assessed at a rate of 2% per month for the period of time during which the payment is late, or \$5, whichever is greater. Interview accounting personnel to determine their understanding of this requirement.

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3. Any adjustments to previous months’ AGP must be reported as an adjustment on the gaming tax return, providing this falls within the same gaming tax year. Prior to submitting the tax return affected by the adjustment, the licensee MUST submit supporting documentation to the tax examiner. If the adjustment reflects previously unreported revenue, the licensee must also pay interest on the adjustment. If the adjustment is for a period prior to the current tax year, the licensee must contact the Division’s Audit section for proper reporting requirements. Contact the Division for calculating the amount of any

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ICMP Compliance Checklist: Section 11, ACCOUNTING
For Use by Division of Gaming and Independent Compliance Officers (ICOs)

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interest due and for reporting procedures for any adjustment falling in another gaming tax year. Interview accounting personnel to determine their understanding of this requirement.

4. The number of devices (slot machines or table games) reported on the tax return is based on the average number of active devices on the floor during the month. To arrive at this figure, total the number of devices per day for the month and divide that total by the number of days in the month. Interview accounting personnel to determine their understanding of this procedure. Review a recent return and recalculate the number of devices.

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5. Licensees may report slot drop on the tax return using either weigh or wrap amounts, but must be consistent with whichever basis is used. Weigh/wrap variances are not reported on the tax return. Interview accounting personnel to determine their understanding of this procedure.

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6. If monthly reporting can be properly configured in the gaming system, a drop does not need to be scheduled for the last day of the month; the revenue (drop) and expenses (jackpot and fills) from the drop closest to the end of the month is used for filing that month's return. The revenue and expenses generated for the remainder of the month is reported on the next monthly gaming tax return. Interview accounting personnel to determine their understanding of this procedure.

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7. In order for the AGP from charitable events to be taxed at the charity tax rate (3%), the licensee must file the appropriate notice with the Golden office of the Division of Gaming, to the attention of the Audit Section, at least 14 days prior to the day of the event. Otherwise, the AGP collected for that event will be taxed at the normal tax rate. An example of the notification form may be obtained from the Division upon request. Interview accounting personnel to determine their understanding of this procedure.

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Unclaimed Jackpots

1. Unclaimed jackpots and unredeemed tickets may not be deducted for gaming tax purposes until they are actually paid to the patron. The licensee must have procedures in place to:
- Track unclaimed jackpot receipts and related jackpot slips upon issuance,
 - Track which slips are still outstanding, and
 - Track which slips are paid.

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Interview your accounting personnel to determine their understanding of this procedure.

2. The licensee must have a policy in place for paying patrons if the paperwork has been dropped to accounting. In some cases, the patron may not have retained their copy of the unclaimed jackpot receipt. Upon establishing proper identification of the patron and verifying whether the taxable jackpot winner is listed in the GPI registry as detailed in ICMP Section 1 General, H, the award is paid and a note is made on the licensee's copy of the unclaimed jackpot receipt that the patron's copy is not available. Interview accounting personnel to determine their understanding of this procedure.

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ICMP - ACCOUNTING – L. STANDARD FINANCIAL STATEMENTS

1. Each year licensees are required to file standard financial statements with the Division. Standard financial statements for the calendar year (January – December) are due to the Division by March 15th. Any questions regarding how the statements are to be completed are directed to the Division’s Audit section. All schedules must be completed. If there is a schedule that does not apply to the licensee, then all amounts must be entered as zero. All information is kept confidential; the financial information is compiled on a city, state-wide, and tax tier group basis and presented in the annual Gaming Fact Book and Abstract. Interview accounting personnel to determine their understanding of this procedure.

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2. Un-audited financial statements must also be submitted to the Division in the event any of the following occur:

- A license termination,
- Change in the business entity, or
- A change in control or ownership.

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If any of the above events occur, the licensee or former licensee must, no later than 75 days after the event, submit to the Division a financial statement covering the period from the last statement to the date of termination or change. Contact the Division’s Audit section prior to submitting the financial statements. Interview your accounting personnel to determine their understanding of this procedure.

ICMP - ACCOUNTING - M. AUDITED FINANCIAL STATEMENTS

1. Pursuant to CLGR 30-1620, licensees with AGP during their business year of \$10 million or more must submit two printed copies or one electronic copy, of their audited financial statements for that business year to the Division not later than 120 days after the last day of the licensee's business year. Determine if the licensee’s AGP for the business year is \$10 million or more. Ensure a copy(s) of their audited financial statements were submitted to the Division not later than 120 days after the last day of the licensee’s business year. Note the date the financial statements were submitted.

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2. Within 10 days of the licensee initially engaging an independent certified public accounting firm or a new firm to perform their audit, the licensee must notify the Division’s Tax Examiner in writing of the name of the firm. Prior to the firm’s review, the licensee must notify the Division’s Tax Examiner of the names of the individuals performing the review, which requires access to restricted areas, what restricted areas they will access, and the date of access. Interview accounting personnel to determine their understanding of this procedure.

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ICMP - ACCOUNTING - N. INTERNAL COMPLIANCE OFFICER

1. Each licensee must designate, in writing, to the Division’s Audit section, an employee that

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will serve as its internal compliance officer (ICO)¹. The ICO can be an employee of the licensee or a contracted licensed person. The licensee must include a description of the designee’s primary job responsibilities, line/staff authority, the position the ICO reports to, related gaming experience, gaming license number, and email address. The ICO(s) must possess a key license unless a property-level ICO reports to a key-licensed corporate position responsible for compliance or the ICO’s responsibility is limited to the completion of the semi-annual ICO checklist. Prior to opening and within 30 days of any change in the designated ICO, all licensees must submit a letter to the Division’s Audit section designating their ICO(s), the ICO(s) e-mail address and other required information. The ICO can be an employee of the licensee or a contracted licensed person. The licensee must include a description of the designee’s primary job responsibilities, line/staff authority, the position the ICO reports to, related gaming experience, gaming license number, and email address. Generally, the ICO(s) must possess a key license. The following guidelines should be considered in appointing an ICO:

- a. Objectivity - The objectivity of the ICO is determined by the organizational level to which the ICO reports the results of their work and the organizational level to which they report administratively. The ability of the ICO to act independently of the individuals responsible for the functions being audited or reviewed is crucial.
- b. Competence - The competence of the ICO is determined by their relative work experience in the area they are reviewing, and training and supervision received. To effectively evaluate systems of internal control, operating processes, and other management requests, the ICO must be familiar with the internal control objectives and operating procedures for the specific area of operations they are reviewing.

It may be necessary for licensees to designate more than one ICO in order to meet both the objectivity and competence requirements for all sections. The appointment of this ICO(s) is subject to review by the Division’s Audit section.

2. At a minimum, the ICO must complete one full set of the ICMP Compliance Checklist for Internal Compliance Officers every six months. Copies of the checklist may be obtained at the Division’s website at www.colorado.gov/enforcement/gaming. Determine if the most recent version of the ICO checklist is being used.

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3. The ICO must prepare a report summarizing each noncompliance issue noted during the completion of the ICO checklists. This report must include the ICO’s recommended corrective action plan for each noncompliant item. The report is submitted to the casino’s management for review and response. The General Manager, who is responsible for the implementation of the corrective action must sign the Statement of Compliance Checklist. The review completed for the period of January – June is due to the Division by July 31, and the review for July – December is due to the Division by January 31 of each year. A report must be submitted even if no violation occurred. Instructions for completing the ICMP Compliance Checklists for

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¹ Group A Difference ↑

This doesn’t apply to Group A Licensees. Group A Licensees are exempt from the requirement to have a designated ICO.

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Internal Compliance Officers and submitting the ICO report are located on the Division’s website. Ensure the submissions are complete, timely and have the appropriate signatures.

ICMP - ACCOUNTING - O. STATEWIDE AND MULTI-STATE MULTI-LINK SYSTEMS

General

1. The following provides an explanation of accounting procedures for statewide and multi-state multi-link progressive systems. The revenue cycle of a machine connected to a statewide and multi-state multi-link system is no different from that of any other slot machine. Funds are dropped, counted, and taxed using the same procedures used for other machines. Primary jackpots and secondary jackpots (if applicable) are treated differently for purposes of calculating AGP. Interview your accounting personnel to determine their understanding of this procedure.

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Jackpot Deductions on Tax Returns

1. If the statewide and multi-state multi-link system offers a secondary jackpot that is reimbursed by the system vendor, the following applies. When licensees pay out secondary jackpots, 100% of the amount paid to the patron is not deducted to arrive at taxable AGP on the gaming tax return. The pro-rated portion of the secondary jackpot is the amount allowed as a deduction on the gaming tax return to arrive at taxable AGP. The statewide multi-state multi-link vendor will send a report to each licensee with its individual pro-rated portion of that jackpot detailed on the report. A copy of the report should be maintained with the licensee’s copy of the tax return to adequately document any deduction. It is the licensee’s responsibility to obtain these reports in the event the vendor does not automatically send them to the licensee. The licensee’s pro-rated portion of the statewide and multi-state secondary jackpots paid during the month, are reported in the “Statewide Contributions” box for the corresponding slot denomination on the monthly gaming tax return. Interview accounting personnel to determine their understanding of this procedure.

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2. All primary jackpots won by patrons will be paid directly by the statewide and multi-state multi-link vendor. Similar to secondary jackpots, each licensee will receive a report detailing its pro-rated portion of the jackpot that is allowable as a deduction on the tax return to arrive at taxable AGP. The licensee’s pro-rated portion of statewide primary jackpots paid during the month, is reported in the “Statewide Contributions” box for the corresponding multi-denomination slot denomination on the monthly gaming tax return. Interview accounting personnel to determine their understanding of this procedure.

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3. The licensee typically pays a certain percentage of coin in to the statewide and multi-state multi-link vendor on a periodic basis. The payment to the vendor is not a deduction in calculating taxable AGP; only the pro-rated portion of the jackpot (as discussed above) is allowed as a deduction in the month in which the jackpot is won. Interview accounting personnel to determine their understanding of this procedure.

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4. When a patron wins a secondary jackpot, which initiates a hand pay, the payout procedures

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are the same as they are for any other jackpot. However, the licensee will mark the box on the jackpot payout slip titled "Secondary Jackpot – Statewide Multi-link". Statewide and multi-state secondary jackpots paid by a licensee are reported in the "Statewide Secondaries" box for the multi-denomination slot denomination on the monthly gaming tax return. Interview accounting personnel to determine their understanding of this procedure.

ICMP - ACCOUNTING - P. CHIP AND TOKEN PROCEDURES

Chip and Token Accountability - General Accountability

To account for chips and tokens, licensees shall perform the following:

1. For all new casinos, an initial inventory of all chips and tokens must be conducted. There must be two independent counts (inventories) conducted by at least two licensed casino employees. Independent means that the person conducting the first inventory is different from the person conducting the second inventory. Both inventories must be documented. The documentation shall include:
 - a. The date the chips and tokens were received,
 - b. The date the inventory was conducted,
 - c. An itemization by denomination (one for chips; another for tokens),
 - d. Printed names and signatures of the individuals who conducted the inventory, as well as their corresponding license numbers, and
 - e. A copy of the related invoice.

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Any deviation between the invoice accompanying the chips and tokens and the actual chips and tokens received, as well as any defects found (i.e., anything that differs from the approved artwork), must be reported to the Audit section of the Division's local office. The Division will then determine the appropriate course of action. In situations of discrepancies or defects, no circulation of chips and tokens into the current inventory shall be completed until approval by the Division has been obtained. Upon resolution, a final reconciliation of the manufacturer's invoice to the actual inventory must be performed and documented, with supporting documentation for all reconciling items. Interview your accounting personnel to determine their understanding of this procedure.

2. Subsequent to opening, additional chips and tokens received from a manufacturer or distributor must be inventoried by at least two licensed employees of the casino, one of whom shall be from the accounting department. The inventory documentation shall comply with the requirements specified in paragraph #1. Interview accounting personnel to determine their understanding of this procedure. If any chips or tokens have been received during the review period, review the documentation for compliance.

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3. Chips and tokens that are not in active use may be stored in a casino vault, a cashier cage, or other comparable secure area. In addition to the quarterly inventory requirements specified below, an inventory must be conducted any time chips and tokens are removed from, or returned to, the storage area. The inventory shall be conducted after the removal/return and

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must reconcile to the previous inventory. Supporting documentation must be attached for all reconciling items. The inventory documentation shall indicate the location of the chips and tokens in the licensee’s possession, and comply with the requirements specified above in paragraph 1(b)-1(d).

4. Upon adoption of a new properly registered trade name, the licensee may petition the Director to approve a redemption plan pursuant to CLGR 30-1304 to affect the cancellation of a chip and/or token series. (See the Chip and Token Destruction Process). If licensee has chips or tokens that are not in active use, review the inventory documentation for compliance and proper supporting documentation.

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Quarterly Reconciliation

1. Licensees must have written accounting procedures in place that enable them to perform and document an accurate inventory and reconciliation of all chips and tokens, as well as the corresponding liability for all outstanding chips and tokens. Additionally, an estimated hopper amount for all machines with tokens must be included in the inventory calculation. The estimate can be calculated by using the most current hopper count or a reasonable percentage of the hopper fill amount. Whichever method is used, it must be consistently applied each time. The inventory of chips and tokens shall be conducted at the end of each quarter, and the reconciliation shall be completed no later than the end of the month immediately following the quarter. Interview your accounting personnel to determine their understanding of this procedure. Review the written procedures to determine if they are adequate and meet the requirements.

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2. Each inventory shall be completed by two licensed employees performing independent counts, and reconciled to the previous inventory, by Accounting, with accurate and complete documentation supporting the changes in inventory. Interview your accounting personnel to determine their understanding of this procedure. Review the last inventory and reconciliation to determine if it meets the ICMP requirements.

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3. The formula for calculating the liability of outstanding chips and tokens is:

Total of all chips and tokens placed into service at opening
 Plus: Chips & tokens purchased since day 1 through the last day of the prior quarter
 Less: Chips & tokens destroyed since day 1 through the last day of the prior quarter
 Less: Cancellation of a chip and/or token series through the last day of the prior quarter

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Equals: Total of chips & tokens at beginning of current quarter
 Plus: Chips & tokens purchased during the current quarter
 Less: Chips & tokens destroyed during the current quarter
 Less: Cancellation of a chip and/or token series during the current quarter
 Equals: Balance of chips and tokens
 Less: Chip & token inventory on hand at end of current quarter
 Equals: Chip & token float at end of current quarter*

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must reconcile to the previous inventory. Supporting documentation must be attached for all reconciling items. The inventory documentation shall indicate the location of the chips and tokens in the licensee’s possession, and comply with the requirements specified above in paragraph 1(b)-1(d).

4. Upon adoption of a new properly registered trade name, the licensee may petition the Director to approve a redemption plan pursuant to CLGR 30-1304 to affect the cancellation of a chip and/or token series. (See the Chip and Token Destruction Process). If licensee has chips or tokens that are not in active use, review the inventory documentation for compliance and proper supporting documentation.

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Quarterly Reconciliation

1. Licensees must have written accounting procedures in place that enable them to perform and document an accurate inventory and reconciliation of all chips and tokens, as well as the corresponding liability for all outstanding chips and tokens. Additionally, an estimated hopper amount for all machines with tokens must be included in the inventory calculation. The estimate can be calculated by using the most current hopper count or a reasonable percentage of the hopper fill amount. Whichever method is used, it must be consistently applied each time. The inventory of chips and tokens shall be conducted at the end of each quarter, and the reconciliation shall be completed no later than the end of the month immediately following the quarter. Interview your accounting personnel to determine their understanding of this procedure. Review the written procedures to determine if they are adequate and meet the requirements.

C	N	2C	2N
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2. Each inventory shall be completed by two licensed employees performing independent counts, and reconciled to the previous inventory, by Accounting, with accurate and complete documentation supporting the changes in inventory. Interview your accounting personnel to determine their understanding of this procedure. Review the last inventory and reconciliation to determine if it meets the ICMP requirements.

C	N	2C	2N
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3. The formula for calculating the liability of outstanding chips and tokens is:

Total of all chips and tokens placed into service at opening
 Plus: Chips & tokens purchased since day 1 through the last day of the prior quarter
 Less: Chips & tokens destroyed since day 1 through the last day of the prior quarter
 Less: Cancellation of a chip and/or token series through the last day of the prior quarter

C	N	2C	2N
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Equals: Total of chips & tokens at beginning of current quarter
 Plus: Chips & tokens purchased during the current quarter
 Less: Chips & tokens destroyed during the current quarter
 Less: Cancellation of a chip and/or token series during the current quarter
 Equals: Balance of chips and tokens
 Less: Chip & token inventory on hand at end of current quarter
 Equals: Chip & token float at end of current quarter*

ICMP Compliance Checklist: Section 11, ACCOUNTING
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*This float amount carries over to the minimum bankroll analysis worksheet. Pull the last quarterly inventory to determine if the formula was properly calculated and does not result in a negative number.

Minimum Bankroll Requirements

1. The liability of outstanding chips and tokens, as calculated during the quarterly inventory, shall be included on the minimum bankroll analysis worksheet. The December 31 inventory balance and liability for outstanding chips and tokens shall be reported as an asset and a liability, respectively, on the licensee’s standard financial statements. Interview your accounting personnel to determine their understanding of this procedure. Review the most recent MBA to determine if the correct amount has been used.

C	N	2C	2N
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Foreign Chips and Tokens

1. Foreign chips and tokens are defined as any chips and tokens issued by another gaming establishment. Foreign chips and tokens can include those from existing operating casinos and/or from closed casinos. The Division is concerned when foreign chips and tokens from closed Colorado casinos or from any casinos outside Colorado show up in a licensee’s inventory. Therefore, if the licensee finds \$20 or more of foreign chips or tokens from closed Colorado casinos or any casino outside of Colorado in a drop period, it must immediately contact the Enforcement section of the local Division of Gaming office. The Division will determine if an investigation is warranted. If a licensee finds fewer than \$20 of foreign chips or tokens from closed Colorado casinos or any casino outside of Colorado, the licensee will retain the chips and tokens and arrange for destruction. Prior to destroying the chips and tokens, a destruction plan must be submitted to, and approved by, the Division. See Chip and Token Destruction procedures below. Interview your licensee personnel to determine their understanding of this procedure.

C	N	2C	2N
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Chip and Token Destruction

1. Licensees who maintain an operating licensed establishment, but wish to destroy all or part of its existing chip/token inventory (which may also include mutilated and foreign chips and tokens), must prepare a written plan for the destruction of those chips and tokens. This plan is submitted to the Division for approval at least 10 days before the anticipated destruction. These licensed establishments shall continue to honor all of their outstanding chips and tokens presented for redemption as long as the establishment remains open or until a new properly registered trade name has been completed and a redemption plan has been approved by the Director. Interview your management personnel to determine their understanding of this procedure. If destruction has taken place during this review period, review the last destruction paperwork to determine compliance with this procedure.
2. The objective of a destruction plan is to ensure chips and tokens are disposed of in a manner that complies with Rule 13 of the Colorado Limited Gaming Regulations. Destruction plans must include:
 - a. Scheduled date and location of destruction, which must be approved by the Division. Destruction must occur within the state of Colorado.

C	N	2C	2N
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C	N	2C	2N
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- b. Name(s) and license numbers of person(s) that will perform the destruction.
- c. Number of and dollar value of chips and/or tokens, by denomination, to be destroyed. This number must be reconciled to the previous, most recent quarterly inventory with accurate and complete documentation supporting any changes in inventory. The licensee maintains the reconciliation and is not required to submit this to the Division.
- d. A detailed explanation of the method of destruction.
- e. For foreign chips and tokens, the number of and dollar value of chips and/or tokens by denomination and casino name. Foreign chips and tokens from casinos outside of Colorado can be listed as one line item and noted as such.

The Division will provide written approval of all destruction plans prior to the licensee destroying any chips or tokens. Interview your management personnel to determine their understanding of this procedure. If destruction has taken place during this review period, review the paperwork to determine compliance.

Pre-Destruction Inventory

- 1. Prior to removal from the licensed premises, a pre-destruction inventory of the chips and/or tokens shall be conducted by at least two licensed individuals. This inventory shall be reconciled to the inventory shown in the approved destruction plan. Any discrepancies between the amount shown in the destruction plan and the amount counted during the pre-destruction inventory must be explained and supported. Interview your management personnel to determine their understanding of this procedure. If destruction has taken place during this review period, review the paperwork to determine compliance.

C	N	2C	2N
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- 2. In addition to the pre-destruction inventory, a weigh shall be obtained of the total chips to be destroyed and a weigh of the total tokens to be destroyed. This weigh shall be performed by the destruction company and must be recorded on the inventory forms. A copy of all inventory documentation, including weigh scale tape, if applicable, and any other supporting information, shall be maintained by the casino. This documentation is provided to the Division within five business days following the inventory. Interview your management personnel to determine their understanding of this procedure. If destruction has taken place during this review period, review the paperwork to determine compliance.

C	N	2C	2N
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Time of Destruction

There are two options for performing the destruction:

- 1. Two licensed individuals, one of whom is independent of the destruction company, are present for the destruction of all chips and tokens; or
- 2. The licensed employee of the destruction company or the licensed employee of the licensee participating in the destruction may perform the destruction with video coverage of the entire process.

C	N	2C	2N
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Either a weigh scale tape is produced and signed by both individuals (option 1), or the video coverage shall include a pre-destruction weigh display (e.g., LED display or weigh scale tape

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image), the entire destruction process, and the post-destruction weigh (option 2). A copy of the video recording must be maintained by the licensee for 30 days. Interview your management to determine their understanding of this procedure. If destruction has taken place during this review period, review the paperwork to determine compliance

Post-Destruction Verification

1. Upon completion of destruction, the destruction company will obtain and document a weigh of the total chips destroyed and a weigh of the total tokens destroyed. Any discrepancies of 1% or greater between the pre-destruction weigh and the post-destruction weigh must be explained. This information, accompanied by all weigh scale tapes (if available), must be provided to the Division within five business days following the destruction. The documentation for all inventories and weighs shall include the date of the event and the printed names, related signatures, and license numbers of all individuals involved. Interview your management to determine their understanding of this procedure. If destruction has taken place during this review period, review the paperwork to determine compliance

C	N	2C	2N
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ICMP Compliance Checklist: Section 11, ACCOUNTING
For Use by Division of Gaming and Independent Compliance Officers (ICOs)

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REVIEW OF STATISTICAL REPORTS

Name of Licensee: _____

Title of Report: Monthly Slot Revenue Summary

Reviewer's Initials: _____

Time Period Reviewed: _____

1. Does the report reflect the month, year, and licensee's name?

C	N	2C	2N
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2. If EPCS is enabled and the MSRS does not include the required EPCS information, does the licensee have a supplemental report containing the required data elements to accurately calculate the MSRS? Does the written accounting plan state how the licensee will supplement the report to include EPCS data?

C	N	2C	2N
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3. Is each drop period for the month included on the report? (The last drop of the month must include coin, currency, and tickets.) (NOTE: If Drops are not conducted daily, check files to ensure the drop dates shown, are the same as those submitted to the Division.)

C	N	2C	2N
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4. For each drop period, are totals reported by denomination and in total for coin-in, actual drop, E-Drop, actual tickets drop (includes slot coupons), actual jackpots, fills, all tickets redeemed, non-cashable electronic promotional credits activity out, hopper adjustments, and AGP?

C	N	2C	2N
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5. Do the grand totals for coin-in, actual drop, E-Drop, actual tickets drop (includes slot coupons), actual jackpots, fills, all tickets redeemed, non-cashable electronic promotional credits activity out, hopper adjustments, and AGP agree to the tax return? You must tie the MSRS to the gaming tax return. Document the grand totals for each.

C	N	2C	2N
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6. Have any variances between the MSRS and tax return (should be indicated on the Tax Template) been adequately explained? Document any variance amounts and explanations.

C	N	2C	2N
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7. Do all monthly totals on the MSRS trace to the corresponding Tax Template. Document any amounts that do not trace and explanations.

C	N	2C	2N
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8. Was the report prepared timely? Did the preparer initial the report? Document the date the report was prepared and the preparer's name.

C	N	2C	2N
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9. Was secondary level of review conducted timely? Did the reviewer initial the report? Document the date secondary level of review was conducted and the reviewer's name.

C	N	2C	2N
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ICMP Compliance Checklist: Section 11, ACCOUNTING
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2N = Noncompliance at Follow-up

REVIEW OF STATISTICAL REPORTS

Name of Licensee: _____

Title of Report: Drop Comparison Report (Drop Report)

Reviewer's Initials: _____

Time Period Reviewed: _____

- | | | | | |
|--|---|---|----|----|
| 1. Does the report reflect the month, year, and licensee's name? | C | N | 2C | 2N |
| 2. Does the report reflect current, MTD and YTD information for each machine? | C | N | 2C | 2N |
| 3. Does the report reflect metered drop amount for each machine? | C | N | 2C | 2N |
| 4. Does the report reflect actual drop (coin and bill) for each machine? | C | N | 2C | 2N |
| 5. Does the report reflect all denominations and subtotals by denomination? Does the report reflect grand totals for current, MTD and YTD for all denominations? | C | N | 2C | 2N |
| 6. Does the report reflect variances expressed in both dollar amounts and as a percentage? | C | N | 2C | 2N |
| 7. Are percent variances properly calculated (i.e., dollar variance divided by the metered drop amount)? Select one machine and recalculate this variance. Document the machine tested and results. | C | N | 2C | 2N |
| 8. Are all variances equaling or exceeding 2% and equaling or exceeding \$25 identified on a drop-by-drop basis? Document the number of variances exceeding the threshold and requiring an investigation, including the machine number and dollar variance amount. | C | N | 2C | 2N |
| 9. Are variances being investigated and explained, with the explanation documented, on a timely basis? Request a current period report to determine variances are investigated timely in accordance with the Written Accounting Plan. | C | N | 2C | 2N |
| 10. Do the results of the investigation meet the adequate explanation criteria per the ICMP? Review the most recent variance explanation(s) to determine compliance. Document the machine number, variance amount and explanation. | C | N | 2C | 2N |

ICMP Compliance Checklist: Section 11, ACCOUNTING
For Use by Division of Gaming and Independent Compliance Officers (ICOs)

Legend:

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2N = Noncompliance at Follow-up

- | | | | | |
|--|---|---|----|----|
| <p>11. Are variances being reviewed by the accounting personnel to determine reasonableness of the investigation and explanation? Are investigations performed by the Slot Department returned to the Accounting Department timely according to the accounting plan? Review the most recent variance investigations from the Slot Department to determine compliance.</p> | C | N | 2C | 2N |
| <p>12. Have any variances between the drop report and the MSRS (should be indicated on the Tax Template) been adequately explained? You must tie the drop amounts from the drop comparison report to the MSRS for each denomination and in total. Document the dollar amounts per the drop report, the dollar amounts per the MSRS, the difference between the two reports and the explanation, if applicable.</p> | C | N | 2C | 2N |
| <p>13. Do all monthly totals on the drop report trace to the corresponding Tax Template by denomination and in total? Document any differences and the explanation for the difference.</p> | C | N | 2C | 2N |
| <p>14. Are there “zeroed out” meters? If so, the Accounting Department must notify the Slot Department to determine the cause of the reset. The licensee must use this information to complete the meter reset form whenever the soft meter(s) are cleared or reset. Document the machine numbers with zeroed out meter(s).</p> | C | N | 2C | 2N |
| <p>15. Are adjustments made to meter or actual amounts properly supported and documented? Review the last adjustment and determine compliance. Document the machine number, the pre and post adjusted amounts, and explanation.</p> | C | N | 2C | 2N |
| <p>16. Is the report prepared timely? Did the preparer initial the report? Document the date the report was prepared and the preparer’s name.</p> | C | N | 2C | 2N |
| <p>17. Was secondary level of review conducted timely? Did the reviewer initial the report? Document the date secondary level of review was conducted and the reviewer’s name.</p> | C | N | 2C | 2N |

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2N = Noncompliance at Follow-up

REVIEW OF STATISTICAL REPORTS

Name of Licensee: _____

Title of Report: Jackpot Comparison Report (Jackpot Report)

Reviewer's Initials: _____

Time Period Reviewed: _____

1. Does the report reflect the month, year, and licensee's name?

C	N	2C	2N
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2. Does the report reflect current, MTD and YTD information for each machine?

C	N	2C	2N
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3. Does the report reflect metered jackpot amount (attendant paid jackpots, attendant paid progressive payout, attendant paid cancelled credits and attendant paid external bonus (if applicable) for each machine?

C	N	2C	2N
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4. Does the report reflect actual jackpot amount (attendant paid jackpots, attendant paid progressive payout, attendant paid cancelled credits and attendant paid external bonus (if applicable) for each machine?

C	N	2C	2N
---	---	----	----

5. Does the report reflect all denominations and subtotals by denomination? Does the report reflect grand totals for current, MTD and YTD for all denominations?

C	N	2C	2N
---	---	----	----

6. Does the report reflect variances expressed in both dollar amounts and as a percentage?

C	N	2C	2N
---	---	----	----

7. Are percent variances properly calculated (i.e., dollar variance divided by the metered jackpot amount)? Select one machine and recalculate its variance. Note the machine tested and results.

C	N	2C	2N
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8. Are all variances equaling or exceeding 1% and equaling or exceeding \$10 identified on a drop-by-drop basis? Document the number of variances exceeding the threshold and requiring an investigation, including the machine number and dollar variance amount.

C	N	2C	2N
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9. Are variances being investigated and explained, with the explanation documented, on a timely basis? Request a current period report to determine variances are investigated timely in accordance with the Written Accounting Plan.

C	N	2C	2N
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10. Do the results of the investigation meet the adequate explanation criteria per the ICMP? Review the most recent variance explanation(s) to determine compliance. Document the machine number, variance amount and explanation.

C	N	2C	2N
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11. Are variances being reviewed by the accounting personnel to determine reasonableness of the investigation and explanation? Are investigations performed by the Slot Department returned to the Accounting Department timely in accordance with the accounting plan? Review the most recent variance investigations from the Slot Department to determine compliance.

C	N	2C	2N
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12. Have any variances between the jackpot report and the MSRS (should be indicated on the Tax Template) been adequately explained? You must tie the jackpot amounts from the jackpot report to the MSRS for each denomination and in total. Document the dollar amounts per the jackpot report, the dollar amounts per the MSRS, the difference between the two reports and the explanation if applicable.

C	N	2C	2N
---	---	----	----
13. Do all monthly totals on the jackpot report trace to the corresponding Tax Template by denomination and in total? Document any differences and the explanation for the difference.

C	N	2C	2N
---	---	----	----
14. Are there “zeroed out” meters? If so, the Accounting Department must notify the Slot Department to determine the cause of the reset. The licensee must use this information to complete the meter reset form whenever the soft meter(s) are cleared or reset. Document the machine numbers with zeroed out meter(s).

C	N	2C	2N
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15. Are adjustments made for \$0.99 or less for tokenized payouts on the jackpot report? Are the adjustments adequately documented per ICMP requirements?

C	N	2C	2N
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16. Does the licensee offer additional payouts? Are the additional payouts reflected on the jackpot report? Select a sample of additional payout jackpot slips. Review the slips to ensure the payout meets the condition for the additional payout program (compare the slip to the additional payout request). Document the machine number, jackpot slip number, dollar amount, date and additional payout name.

C	N	2C	2N
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17. Additional payouts may only be deducted for machines that have been approved. Check the machines that have been approved for additional payouts from the additional payout request form to the additional payout deductions the licensee has deducted for each slot machine. Document any discrepancies and ensure no additional payout deductions were taken for machines or additional payout programs not approved by the Division.

C	N	2C	2N
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18. Review a sample of at least ten jackpot slips with additional payouts for the six-month period for proper slip completion. A patron's signature and large jackpot approval signature must be captured on each jackpot slip for any additional payouts (NOTE: this step can be completed in conjunction with the regular jackpot/fill slip attribute testing).
- | | | | |
|----------|----------|-----------|-----------|
| C | N | 2C | 2N |
|----------|----------|-----------|-----------|
19. Ticket information is not included on the jackpot report.
- | | | | |
|----------|----------|-----------|-----------|
| C | N | 2C | 2N |
|----------|----------|-----------|-----------|
20. Are adjustments made to meter or actual amounts properly supported and documented? Review the last adjustment and determine compliance. Document the machine number, the pre and post adjusted amounts, and explanation.
- | | | | |
|----------|----------|-----------|-----------|
| C | N | 2C | 2N |
|----------|----------|-----------|-----------|
21. Is the report prepared timely? Did the preparer initial the report? Document the date the report was prepared and the preparer's name.
- | | | | |
|----------|----------|-----------|-----------|
| C | N | 2C | 2N |
|----------|----------|-----------|-----------|
22. Was secondary level of review conducted timely? Did the reviewer initial the report? Document the date secondary level of review was conducted and the reviewer's name.
- | | | | |
|----------|----------|-----------|-----------|
| C | N | 2C | 2N |
|----------|----------|-----------|-----------|

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REVIEW OF STATISTICAL REPORTS

Name of Licensee: _____

Title of Report: Theoretical Hold Report (Hold Report)

Reviewer's Initials: _____

Time Period Reviewed: _____

1. Does the report reflect the month, year, and licensee's name?

C	N	2C	2N
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2. Is there a separate report for MTD information and YTD information (two separate reports)? Do the reports reflect each machine for each denomination? Is the YTD report prepared on a rolling twelve month period?

C	N	2C	2N
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3. Do the reports reflect subtotals by denomination as well as a grand total for all denominations?

C	N	2C	2N
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4. Do the reports reflect coin in, bill & coin drop, ticket drop, E-drop, hand pay jackpots, fills, tickets issued, non-cashable credits uploaded by gaming device, AGP, actual hold, theoretical hold and percent variance for each machine?

C	N	2C	2N
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5. Are actual hold percentages properly calculated (AGP divided by coin in)? Select one machine per denomination and recalculate the actual hold percentage. Document machines tested and results.

C	N	2C	2N
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6. Is AGP for ticket enabled and/or EPCS-enabled devices properly calculated (actual drop + tickets & slot coupons redeemed + E-drop – fills – actual hand pays – tickets issued by device – non-cashable credits uploaded by gaming device)? Select one machine per denomination and recalculate AGP. Document machines tested and results.

C	N	2C	2N
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7. Does the variance column represent the percent variance between actual hold and theoretical hold (par)? Using the machines (non-ticket enabled and ticket enabled devices) selected above, recalculate this variance. Document machines tested and results.

C	N	2C	2N
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8. Are all variance thresholds established in the Written Accounting Plan? Are all unusual and/or large MTD **AND** all unusual and/or large YTD variances being investigated? Document the number of variances exceeding the threshold and requiring an investigation, including the machine number and percent variance amount.

C	N	2C	2N
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9. Are variances being investigated and explained, with the explanation documented, on a timely basis? Request a current period report to determine variances are investigated timely in accordance with the Written Accounting Plan.

C	N	2C	2N
----------	----------	-----------	-----------
10. Do the results of the investigation meet the adequate explanation criteria per the ICMP? Review the most recent variance explanation(s) to determine compliance. Document the machine number, variance amount and explanation.

C	N	2C	2N
----------	----------	-----------	-----------
11. Are variances being reviewed by the accounting personnel to determine reasonableness of the investigation and explanation? Are investigations performed by the Slot Department returned to the Accounting Department timely in accordance with the Written Accounting Plan? Review the most recent variance investigations from the Slot Department to determine compliance.

C	N	2C	2N
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12. Have any variances between the hold report and the MSRS (should be indicated on the Tax Template) been adequately explained? AGP on the hold report will not trace to the AGP on the MSRS as the hold report includes all issued tickets and the MSRS includes only redeemed tickets. You must tie the coin in amounts from the hold report to the MSRS for each denomination and in total. Document the dollar amounts per the hold report, the dollar amounts per the MSRS, the difference between the two reports and the explanation if applicable.

C	N	2C	2N
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13. Do all monthly totals on the hold report trace to the corresponding Tax Template by denomination and in total? Document any differences and the explanation for the difference.

C	N	2C	2N
----------	----------	-----------	-----------
14. Are there “zeroed out” meters? If so, the Accounting Department must notify the Slot Department to determine the cause of the reset. The licensee must use this information to complete the meter reset form whenever the soft meter(s) are cleared or reset. Document the machine numbers with zeroed out meter(s).

C	N	2C	2N
----------	----------	-----------	-----------
15. Are adjustments made to meter or actual amounts properly supported and documented? Review the last adjustment and determine compliance. Document the machine number, the pre and post adjusted amounts, and explanation.

C	N	2C	2N
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2N = Noncompliance at Follow-up

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|---|----------|----------|-----------|-----------|
| <p>16. Verify the accuracy of the theoretical holds on the report to the par sheet for the lesser of five machines per denomination or 10% of the machines per denomination. Document the machine numbers tested and the results. (NOTE: If one theoretical hold does not agree to the par sheet, inquire what procedures are in place to ensure par values are accurate on the report. If procedures are not adequate, the licensee must test 100% of the machines.)</p> | C | N | 2C | 2N |
| <p>17. Are adequate procedures in place to communicate hold percentage changes (e.g., due to machine conversions) to the Accounting Department? Ask licensee to describe these procedures.</p> | C | N | 2C | 2N |
| <p>18. Is AGP shown with additional payouts?</p> | C | N | 2C | 2N |
| <p>19. Is the report prepared timely? Did the preparer initial the report? Document the date the report was prepared and the preparer's name.</p> | C | N | 2C | 2N |
| <p>20. Was secondary level of review conducted timely? Did the reviewer initial the report? Document the date secondary level of review was conducted and the reviewer's name.</p> | C | N | 2C | 2N |

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Legend:

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2N = Noncompliance at Follow-up

REVIEW OF STATISTICAL REPORTS

Name of Licensee: _____

Title of Report: Ticket Out Comparison Report (TO Report)

Reviewer's Initials: _____

Time Period Reviewed: _____

1. Does the report reflect the month, year, and licensee's name?

C	N	2C	2N
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2. Does the report reflect current, MTD and YTD information for each machine?

C	N	2C	2N
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3. Does the report reflect all denominations and subtotals by denomination? Does the report reflect grand totals for current, MTD and YTD for all denominations?

C	N	2C	2N
---	---	----	----

4. Does the report reflect metered ticket out amount for each machine?

C	N	2C	2N
---	---	----	----

5. Does the report reflect actual ticket out amount for each machine?

C	N	2C	2N
---	---	----	----

6. Does the report reflect variances expressed in both dollar amounts and as a percentage?

C	N	2C	2N
---	---	----	----

7. Are percent variances properly calculated (i.e., dollar variance divided by the metered amount)? Select one machine and recalculate this variance. Note the machine tested and results.

C	N	2C	2N
---	---	----	----

8. Are all variances equaling or exceeding 1% and equaling or exceeding \$10 identified on a drop-by-drop basis? Document the number of variances exceeding the threshold and requiring an investigation, including the machine number and dollar variance amount.

C	N	2C	2N
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9. Are variances being investigated and explained, with the explanation documented, on a timely basis? Request a current period report to determine variances are investigated timely in accordance with the accounting plan.

C	N	2C	2N
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10. Do the results of the investigation meet the adequate explanation criteria per the ICMP? Review the most recent variance explanation(s) to determine compliance. Document the machine number, variance amount and explanation.

C	N	2C	2N
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ICMP Compliance Checklist: Section 11, ACCOUNTING
For Use by Division of Gaming and Independent Compliance Officers (ICOs)

Legend:

C = In Compliance

N = Noncompliance

2C = In Compliance at Follow-up

2N = Noncompliance at Follow-up

11. Are variances being reviewed by the accounting personnel to determine reasonableness of the investigation and explanation? Are investigations performed by the Slot Department returned to the Accounting Department timely with in accordance with the Written Accounting Plan? Review the most recent variance investigations from the Slot Department to determine compliance.

C	N	2C	2N
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12. Are there “zeroed out” meters? If so, the Accounting Department must notify the Slot Department to determine the cause of the reset. The licensee must use this information to complete the meter reset form whenever the soft meter(s) are cleared or reset. Document the machine numbers with zeroed out meter(s).

C	N	2C	2N
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13. Are adjustments made to meter or actual amounts properly supported and documented? Review the last adjustment and determine compliance. Document the machine number, the pre and post adjusted amounts, and explanation.

C	N	2C	2N
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14. Is the report prepared timely? Did the preparer initial the report? Document the date the report was prepared and the preparer’s name.

C	N	2C	2N
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15. Was secondary level of review conducted timely? Did the reviewer initial the report? Document the date secondary level of review was conducted and the reviewer’s name.

C	N	2C	2N
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ICMP Compliance Checklist: Section 11, ACCOUNTING
For Use by Division of Gaming and Independent Compliance Officers (ICOs)

Legend:

C = In Compliance

N = Noncompliance

2C = In Compliance at Follow-up

2N = Noncompliance at Follow-up

REVIEW OF STATISTICAL REPORTS

Name of Licensee: _____

Title of Report: Ticket In Comparison Report (TI Report)

Reviewer's Initials: _____

Time Period Reviewed: _____

1. Does the report reflect the month, year, and licensee's name?

C	N	2C	2N
---	---	----	----

2. Does the report reflect current, MTD and YTD information for each machine?

C	N	2C	2N
---	---	----	----

3. Does the report reflect metered ticket in amount for each machine?

C	N	2C	2N
---	---	----	----

4. Does the report reflect actual ticket in for each machine?

C	N	2C	2N
---	---	----	----

5. Does the report reflect all denominations and subtotals by denomination? Does the report reflect grand totals for current, MTD and YTD for all denominations?

C	N	2C	2N
---	---	----	----

6. Does the report reflect variances expressed in both dollar amounts and as a percentage?

C	N	2C	2N
---	---	----	----

7. Are percent variances properly calculated (i.e., dollar variance divided by the metered amount)? Select one machine and recalculate this variance. Note the machine tested and results.

C	N	2C	2N
---	---	----	----

8. Are all variances equaling or exceeding 1% and equaling or exceeding \$10 identified on a drop-by-drop basis? Document the number of variances exceeding the threshold and requiring an investigation, including the machine number and dollar variance amount.

C	N	2C	2N
---	---	----	----

9. Are variances being investigated and explained, with the explanation documented, on a timely basis? Request a current period report to determine variances are investigated timely in accordance with the accounting plan.

C	N	2C	2N
---	---	----	----

10. Do the results of the investigation meet the adequate explanation criteria per the ICMP? Review the most recent variance explanation(s) to determine compliance. Document the machine number, variance amount and explanation.

C	N	2C	2N
---	---	----	----

ICMP Compliance Checklist: Section 11, ACCOUNTING
For Use by Division of Gaming and Independent Compliance Officers (ICOs)

Legend:

C = In Compliance

N = Noncompliance

2C = In Compliance at Follow-up

2N = Noncompliance at Follow-up

11. Are variances being reviewed by the accounting personnel to determine reasonableness of the investigation and explanation? Are investigations performed by the Slot Department returned to the Accounting Department timely with in accordance with the Written Accounting Plan? Review the most recent variance investigations from the Slot Department to determine compliance.

C	N	2C	2N
---	---	----	----
12. Have any variances between the ticket in report and the MSRS (should be indicated on the Tax Template) been adequately explained? You must tie the drop amounts from the ticket in report to the MSRS for each denomination and in total. Document the dollar amounts per the ticket in report, the dollar amounts per the MSRS, the difference between the two reports and the explanation if applicable.

C	N	2C	2N
---	---	----	----
13. Do all monthly totals on the ticket in report trace to the corresponding Tax Template by denomination and in total? Document any differences and the explanation for the difference.

C	N	2C	2N
---	---	----	----
14. Are there “zeroed out” meters? If so, the Accounting Department must notify the Slot Department to determine the cause of the reset. The licensee must use this information to complete the meter reset form whenever the soft meter(s) are cleared or reset. Document the machine numbers with zeroed out meter(s).

C	N	2C	2N
---	---	----	----
15. Are adjustments made to meter or actual amounts properly supported and documented? Review the last adjustment and determine compliance. Document the machine number, the pre and post adjusted amounts, and explanation.

C	N	2C	2N
---	---	----	----
16. Is the report prepared timely? Did the preparer initial the report? Document the date the report was prepared and the preparer’s name.

C	N	2C	2N
---	---	----	----
17. Was secondary level of review conducted timely? Did the reviewer initial the report? Document the date secondary level of review was conducted and the reviewer’s name.

C	N	2C	2N
---	---	----	----

ICMP Compliance Checklist: Section 11, ACCOUNTING
For Use by Division of Gaming and Independent Compliance Officers (ICOs)

Legend:

C = In Compliance

N = Noncompliance

2C = In Compliance at Follow-up

2N = Noncompliance at Follow-up

REVIEW OF STATISTICAL REPORTS

Name of Licensee: _____

Title of Report: Cashable Electronic Promotion In Comparison Report (CEP-In Report)

Reviewer's Initials: _____

Time Period Reviewed: _____

1. The impact on AGP due to EPCS is downloaded cashable electronic promotional credits plus downloaded non-cashable electronic promotional credits (E-Drop) minus uploaded non-cashable electronic promotional credits. No deduction from AGP is allowed if the EPCS does not permit the upload of non-cashable credits. Verify no deductions were taken if EPCS does not permit the upload of non-cashable credits.

C	N	2C	2N
---	---	----	----

2. The EPCS must be able to pull machine soft meters and compare those meters to the system's electronic promotional credit activity.

C	N	2C	2N
---	---	----	----

3. Does the report reflect current, MTD and YTD electronic promotional information for each machine?

C	N	2C	2N
---	---	----	----

 - a. Do the MTD totals on this report agree to the amounts shown on the MSRS?

4. Information needed to prepare the EPCS Meter Comparison Reports includes the deltas between current and prior meter readings compared to the electronic promotional credit activity from the system. The incremental change in the meters reflects what the slot machine recorded as electronic promotional credit in and/or out in the current drop period. The report compares the change in the system to the corresponding cashable or non-cashable activity column indicating a variance between the meter incrementation and the system's electronic promotional activity, as reported by the system, by gaming device.

C	N	2C	2N
---	---	----	----

5. Does the report have a column that shows the amount of any variances and a column that shows the variance percent by each machine?

C	N	2C	2N
---	---	----	----

6. Does the report reflect all denominations and subtotals by denomination? Does the report reflect grand totals for current, MTD and YTD for all denominations?

C	N	2C	2N
---	---	----	----

7. Are percent variances properly calculated (i.e., variance amount divided by the metered amount)? Select one machine and recalculate this variance. Note the machine tested and results.

C	N	2C	2N
---	---	----	----

ICMP Compliance Checklist: Section 11, ACCOUNTING
For Use by Division of Gaming and Independent Compliance Officers (ICOs)

Legend:

C = In Compliance

N = Noncompliance

2C = In Compliance at Follow-up

2N = Noncompliance at Follow-up

- | | | | | |
|--|---|---|----|----|
| <p>8. Are all variances equaling or exceeding 1% and equaling or exceeding \$10 identified on a drop-by-drop basis? Document the number of variances exceeding the threshold and requiring an investigation, including the machine number and dollar variance amount.</p> | C | N | 2C | 2N |
| <p>9. Are variances being investigated and explained, with the explanation documented, on a timely basis? Request a current period report to determine variances are investigated timely in accordance with the accounting plan.</p> | C | N | 2C | 2N |
| <p>10. Do the results of the investigation meet the adequate explanation criteria per the ICMP? Review the most recent variance explanation(s) to determine compliance. Document the machine number, variance amount and explanation.</p> | C | N | 2C | 2N |
| <p>11. Are variances being reviewed by the accounting personnel to determine reasonableness of the investigation and explanation? Are investigations performed by the Slot Department returned to the Accounting Department timely with in accordance with the Written Accounting Plan? Review the most recent variance investigations from the Slot Department to determine compliance.</p> | C | N | 2C | 2N |
| <p>12. Have any variances between the report and the MSRS (should be indicated on the Tax Template) been adequately explained? You must tie the drop amounts from the report to the MSRS for each denomination and in total. Document the amounts per the report, the amounts per the MSRS, the difference between the two reports and the explanation if applicable.</p> | C | N | 2C | 2N |
| <p>13. Do all monthly totals on the report trace to the corresponding Tax Template by denomination and in total? Document any differences and the explanation for the difference.</p> | C | N | 2C | 2N |
| <p>14. Are there “zeroed out” meters? If so, the Accounting Department must notify the Slot Department to determine the cause of the reset. The licensee must use this information to complete the meter reset form whenever the soft meter(s) are cleared or reset. Document the machine numbers with zeroed out meter(s).</p> | C | N | 2C | 2N |
| <p>15. Are adjustments made to meter or actual amounts properly supported and documented? Review the last adjustment and determine compliance. Document the machine number, the pre and post adjusted amounts, and explanation.</p> | C | N | 2C | 2N |

ICMP Compliance Checklist: Section 11, ACCOUNTING
For Use by Division of Gaming and Independent Compliance Officers (ICOs)

Legend:

C = In Compliance

N = Noncompliance

2C = In Compliance at Follow-up

2N = Noncompliance at Follow-up

16. Is the report prepared timely? Did the preparer initial the report? Document the date the report was prepared and the preparer's name.

C	N	2C	2N
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17. Was secondary level of review conducted timely? Did the reviewer initial the report? Document the date secondary level of review was conducted and the reviewer's name.

C	N	2C	2N
----------	----------	-----------	-----------

ICMP Compliance Checklist: Section 11, ACCOUNTING
For Use by Division of Gaming and Independent Compliance Officers (ICOs)

Legend:

C = In Compliance

N = Noncompliance

2C = In Compliance at Follow-up

2N = Noncompliance at Follow-up

REVIEW OF STATISTICAL REPORTS

Name of Licensee: _____

Title of Report: Non-Cashable Electronic Promotion In Comparison Report (NCEP-In Report)

Reviewer's Initials: _____

Time Period Reviewed: _____

1. The impact on AGP due to EPCS is downloaded cashable electronic promotional credits plus downloaded non-cashable electronic promotional credits (E-Drop) minus uploaded non-cashable electronic promotional credits. No deduction from AGP is allowed if the EPCS does not permit the upload of non-cashable credits. Verify no deductions were taken if EPCS does not permit the upload of non-cashable credits.

C	N	2C	2N
----------	----------	-----------	-----------

2. The EPCS must be able to pull machine soft meters and compare those meters to the system's electronic promotional credit activity.

C	N	2C	2N
----------	----------	-----------	-----------

3. Does the report reflect current, MTD and YTD electronic promotional information for each machine?

C	N	2C	2N
----------	----------	-----------	-----------

 - a. Do the MTD totals on this report agree to the amounts shown on the MSRS?

4. Information needed to prepare the EPCS Meter Comparison Reports includes the deltas between current and prior meter readings compared to the electronic promotional credit activity from the system. The incremental change in the meters reflects what the slot machine recorded as electronic promotional credit in and/or out in the current drop period. The report compares the change in the system to the corresponding cashable or non-cashable activity column indicating a variance between the meter incrementation and the system's electronic promotional activity, as reported by the system, by gaming device.

C	N	2C	2N
----------	----------	-----------	-----------

5. Does the report have a column that shows the amount of any variances and a column that shows the variance percent by each machine?

C	N	2C	2N
----------	----------	-----------	-----------

6. Does the report reflect all denominations and subtotals by denomination? Does the report reflect grand totals for current, MTD and YTD for all denominations?

C	N	2C	2N
----------	----------	-----------	-----------

7. Are percent variances properly calculated (i.e., variance amount divided by the metered amount)? Select one machine and recalculate this variance. Note the machine tested and results.

C	N	2C	2N
----------	----------	-----------	-----------

ICMP Compliance Checklist: Section 11, ACCOUNTING
For Use by Division of Gaming and Independent Compliance Officers (ICOs)

Legend:

C = In Compliance

N = Noncompliance

2C = In Compliance at Follow-up

2N = Noncompliance at Follow-up

8. Are all variances equaling or exceeding 1% and equaling or exceeding \$10 identified on a drop-by-drop basis? Document the number of variances exceeding the threshold and requiring an investigation, including the machine number and dollar variance amount.

C	N	2C	2N
----------	----------	-----------	-----------

9. Are variances being investigated and explained, with the explanation documented, on a timely basis? Request a current period report to determine variances are investigated timely in accordance with the accounting plan.

C	N	2C	2N
----------	----------	-----------	-----------

10. Do the results of the investigation meet the adequate explanation criteria per the ICMP? Review the most recent variance explanation(s) to determine compliance. Document the machine number, variance amount and explanation.

C	N	2C	2N
----------	----------	-----------	-----------

11. Are variances being reviewed by the accounting personnel to determine reasonableness of the investigation and explanation? Are investigations performed by the Slot Department returned to the Accounting Department timely with in accordance with the Written Accounting Plan? Review the most recent variance investigations from the Slot Department to determine compliance.

C	N	2C	2N
----------	----------	-----------	-----------

12. Have any variances between the report and the MSRS (should be indicated on the Tax Template) been adequately explained? You must tie the drop amounts from the report to the MSRS for each denomination and in total. Document the amounts per the report, the amounts per the MSRS, the difference between the two reports and the explanation if applicable.

C	N	2C	2N
----------	----------	-----------	-----------

13. Do all monthly totals on the report trace to the corresponding Tax Template by denomination and in total? Document any differences and the explanation for the difference.

C	N	2C	2N
----------	----------	-----------	-----------

14. Are there “zeroed out” meters? If so, the Accounting Department must notify the Slot Department to determine the cause of the reset. The licensee must use this information to complete the meter reset form whenever the soft meter(s) are cleared or reset. Document the machine numbers with zeroed out meter(s).

C	N	2C	2N
----------	----------	-----------	-----------

15. Are adjustments made to meter or actual amounts properly supported and documented? Review the last adjustment and determine compliance. Document the machine number, the pre and post adjusted amounts, and explanation.

C	N	2C	2N
----------	----------	-----------	-----------

ICMP Compliance Checklist: Section 11, ACCOUNTING
For Use by Division of Gaming and Independent Compliance Officers (ICOs)

Legend:

C = In Compliance

N = Noncompliance

2C = In Compliance at Follow-up

2N = Noncompliance at Follow-up

16. Is the report prepared timely? Did the preparer initial the report? Document the date the report was prepared and the preparer's name.

C	N	2C	2N
----------	----------	-----------	-----------

17. Was secondary level of review conducted timely? Did the reviewer initial the report? Document the date secondary level of review was conducted and the reviewer's name.

C	N	2C	2N
----------	----------	-----------	-----------

ICMP Compliance Checklist: Section 11, ACCOUNTING
For Use by Division of Gaming and Independent Compliance Officers (ICOs)

Legend:

C = In Compliance

N = Noncompliance

2C = In Compliance at Follow-up

2N = Noncompliance at Follow-up

REVIEW OF STATISTICAL REPORTS

Name of Licensee: _____

Title of Report: Non-Cashable Electronic Promotion Out Comparison Report (NCEP-Out Report)

Reviewer's Initials: _____

Time Period Reviewed: _____

1. The impact on AGP due to EPCS is downloaded cashable electronic promotional credits plus downloaded non-cashable electronic promotional credits (E-Drop) minus uploaded non-cashable electronic promotional credits. No deduction from AGP is allowed if the EPCS does not permit the upload of non-cashable credits. Verify no deductions were taken if EPCS does not permit the upload of non-cashable credits.

C	N	2C	2N
---	---	----	----

2. The EPCS must be able to pull machine soft meters and compare those meters to the system's electronic promotional credit activity.

C	N	2C	2N
---	---	----	----

3. Does the report reflect current, MTD and YTD electronic promotional information for each machine?

C	N	2C	2N
---	---	----	----

 - a. Do the MTD totals on this report agree to the amounts shown on the MSRS?

4. Information needed to prepare the EPCS Meter Comparison Reports includes the deltas between current and prior meter readings compared to the electronic promotional credit activity from the system. The incremental change in the meters reflects what the slot machine recorded as electronic promotional credit in and/or out in the current drop period. The report compares the change in the system to the corresponding cashable or non-cashable activity column indicating a variance between the meter incrementation and the system's electronic promotional activity, as reported by the system, by gaming device.

C	N	2C	2N
---	---	----	----

5. Does the report have a column that shows the amount of any variances and a column that shows the variance percent by each machine?

C	N	2C	2N
---	---	----	----

6. Does the report reflect all denominations and subtotals by denomination? Does the report reflect grand totals for current, MTD and YTD for all denominations?

C	N	2C	2N
---	---	----	----

7. Are percent variances properly calculated (i.e., variance amount divided by the metered amount)? Select one machine and recalculate this variance. Note the machine tested and results.

C	N	2C	2N
---	---	----	----

ICMP Compliance Checklist: Section 11, ACCOUNTING
For Use by Division of Gaming and Independent Compliance Officers (ICOs)

Legend:

C = In Compliance

N = Noncompliance

2C = In Compliance at Follow-up

2N = Noncompliance at Follow-up

REVIEW OF STATISTICAL REPORTS

Name of Licensee: _____

Title of Report: Non-Cashable Electronic Promotion Out Comparison Report (NCEP-Out Report)

Reviewer's Initials: _____

Time Period Reviewed: _____

1. The impact on AGP due to EPCS is downloaded cashable electronic promotional credits plus downloaded non-cashable electronic promotional credits (E-Drop) minus uploaded non-cashable electronic promotional credits. No deduction from AGP is allowed if the EPCS does not permit the upload of non-cashable credits. Verify no deductions were taken if EPCS does not permit the upload of non-cashable credits.

C	N	2C	2N
---	---	----	----

2. The EPCS must be able to pull machine soft meters and compare those meters to the system's electronic promotional credit activity.

C	N	2C	2N
---	---	----	----

3. Does the report reflect current, MTD and YTD electronic promotional information for each machine?

C	N	2C	2N
---	---	----	----

 - a. Do the MTD totals on this report agree to the amounts shown on the MSRS?

4. Information needed to prepare the EPCS Meter Comparison Reports includes the deltas between current and prior meter readings compared to the electronic promotional credit activity from the system. The incremental change in the meters reflects what the slot machine recorded as electronic promotional credit in and/or out in the current drop period. The report compares the change in the system to the corresponding cashable or non-cashable activity column indicating a variance between the meter incrementation and the system's electronic promotional activity, as reported by the system, by gaming device.

C	N	2C	2N
---	---	----	----

5. Does the report have a column that shows the amount of any variances and a column that shows the variance percent by each machine?

C	N	2C	2N
---	---	----	----

6. Does the report reflect all denominations and subtotals by denomination? Does the report reflect grand totals for current, MTD and YTD for all denominations?

C	N	2C	2N
---	---	----	----

7. Are percent variances properly calculated (i.e., variance amount divided by the metered amount)? Select one machine and recalculate this variance. Note the machine tested and results.

C	N	2C	2N
---	---	----	----

ICMP Compliance Checklist: Section 11, ACCOUNTING
For Use by Division of Gaming and Independent Compliance Officers (ICOs)

Legend:

C = In Compliance

N = Noncompliance

2C = In Compliance at Follow-up

2N = Noncompliance at Follow-up

8. Are all variances equaling or exceeding 1% and equaling or exceeding \$10 identified on a drop-by-drop basis? Document the number of variances exceeding the threshold and requiring an investigation, including the machine number and dollar variance amount.

C	N	2C	2N
----------	----------	-----------	-----------

9. Are variances being investigated and explained, with the explanation documented, on a timely basis? Request a current period report to determine variances are investigated timely in accordance with the accounting plan.

C	N	2C	2N
----------	----------	-----------	-----------

10. Do the results of the investigation meet the adequate explanation criteria per the ICMP? Review the most recent variance explanation(s) to determine compliance. Document the machine number, variance amount and explanation.

C	N	2C	2N
----------	----------	-----------	-----------

11. Are variances being reviewed by the accounting personnel to determine reasonableness of the investigation and explanation? Are investigations performed by the Slot Department returned to the Accounting Department timely with in accordance with the Written Accounting Plan? Review the most recent variance investigations from the Slot Department to determine compliance.

C	N	2C	2N
----------	----------	-----------	-----------

12. Have any variances between the report and the MSRS (should be indicated on the Tax Template) been adequately explained? You must tie the drop amounts from the report to the MSRS for each denomination and in total. Document the amounts per the report, the amounts per the MSRS, the difference between the two reports and the explanation if applicable.

C	N	2C	2N
----------	----------	-----------	-----------

13. Do all monthly totals on the report trace to the corresponding Tax Template by denomination and in total? Document any differences and the explanation for the difference.

C	N	2C	2N
----------	----------	-----------	-----------

14. Are there “zeroed out” meters? If so, the Accounting Department must notify the Slot Department to determine the cause of the reset. The licensee must use this information to complete the meter reset form whenever the soft meter(s) are cleared or reset. Document the machine numbers with zeroed out meter(s).

C	N	2C	2N
----------	----------	-----------	-----------

15. Are adjustments made to meter or actual amounts properly supported and documented? Review the last adjustment and determine compliance. Document the machine number, the pre and post adjusted amounts, and explanation.

C	N	2C	2N
----------	----------	-----------	-----------

ICMP Compliance Checklist: Section 11, ACCOUNTING
For Use by Division of Gaming and Independent Compliance Officers (ICOs)

Legend:

C = In Compliance

N = Noncompliance

2C = In Compliance at Follow-up

2N = Noncompliance at Follow-up

16. Is the report prepared timely? Did the preparer initial the report? Document the date the report was prepared and the preparer's name.

C	N	2C	2N
----------	----------	-----------	-----------

17. Was secondary level of review conducted timely? Did the reviewer initial the report? Document the date secondary level of review was conducted and the reviewer's name.

C	N	2C	2N
----------	----------	-----------	-----------

ICMP Compliance Checklist: Section 11, ACCOUNTING
For Use by Division of Gaming and Independent Compliance Officers (ICOs)

Legend:

C = In Compliance

N = Noncompliance

2C = In Compliance at Follow-up

2N = Noncompliance at Follow-up

REVIEW OF SLOT SUPPORTING REPORTS

Name of Licensee: _____

Title of Report: Supporting Reports

Reviewer's Initials: _____

Time Period Reviewed: _____

BILL DROP BY DENOMINATION REPORT (BILL REPORT)

1. Does the report reflect the month, year, and licensee's name?

C	N	2C	2N
---	---	----	----

2. Does the report compare metered bill in to actual bills by bill denomination and in total, for each machine?

C	N	2C	2N
---	---	----	----

3. Is the report prepared on a drop by drop basis?

C	N	2C	2N
---	---	----	----

4. Does the report reflect all denominations and subtotals by denomination?

C	N	2C	2N
---	---	----	----

5. Does the report express variances in dollar amounts?

C	N	2C	2N
---	---	----	----

6. Are all currency variances of \$25 or more identified? Document the number of variances exceeding the threshold and requiring an investigation, including the machine number and dollar variance amount.

C	N	2C	2N
---	---	----	----

7. Are variances being investigated and explained, with the explanation documented, on a timely basis? Request a current period report to determine variances are investigated timely in accordance with the accounting plan.

C	N	2C	2N
---	---	----	----

8. Are adjustments made to meter or actual amounts properly supported and documented? Review the last adjustment and determine compliance. Document the machine number, the pre and post adjusted amounts, and explanation.

C	N	2C	2N
---	---	----	----

DETAIL REPORT

1. Does the report reflect the date and licensee's name?

C	N	2C	2N
---	---	----	----

ICMP Compliance Checklist: Section 11, ACCOUNTING
For Use by Division of Gaming and Independent Compliance Officers (ICOs)

Legend:

C = In Compliance

N = Noncompliance

2C = In Compliance at Follow-up

2N = Noncompliance at Follow-up

2. Does the report reflect a complete listing of each ticket generated by a TITO device?

C	N	2C	2N
---	---	----	----

3. Does the report reflect each ticket and slot coupon redeemed for the entire gaming day?

C	N	2C	2N
---	---	----	----

4. Does the report include the device number, date, time, validation number, date, time, and the status (issued or redeemed) of the ticket or coupon?

C	N	2C	2N
---	---	----	----

5. Is the report saved on a daily basis?

C	N	2C	2N
---	---	----	----

TICKETS ISSUED REPORT

1. Does the report reflect the date and licensee's name?

C	N	2C	2N
---	---	----	----

2. Does the report reflect the dollar amount of each ticket issued by TITO device?

C	N	2C	2N
---	---	----	----

3. Is the report prepared for each drop period?

C	N	2C	2N
---	---	----	----

4. Do the dollar amounts reflected on this report agree by machine, denomination, and in total to the amounts reflected in the actual column on the Ticket Out Report?

C	N	2C	2N
---	---	----	----

5. Was secondary level of review conducted timely? Did the reviewer initial the report? Document the date secondary level of review was conducted and the reviewer's name.

C	N	2C	2N
---	---	----	----

TICKETS FROM SLOT DEVICE COUNTED BY COUNT TEAM REPORT

1. Does the report reflect the date and licensee's name?

C	N	2C	2N
---	---	----	----

2. Does the report reflect the dollar value of each ticket and slot coupon counted by the count team? Is the information reflected by TITO device?

C	N	2C	2N
---	---	----	----

3. Does the report reflect a piece and dollar count by machine?

C	N	2C	2N
---	---	----	----

4. Do the amounts on the report agree to the amounts on the Tickets Redeemed by Device Report? Depending on the gaming system utilized, there may be timing differences between these two reports. If this is the case, ensure there is a process for monitoring the timing differences.

C	N	2C	2N
---	---	----	----

ICMP Compliance Checklist: Section 11, ACCOUNTING
For Use by Division of Gaming and Independent Compliance Officers (ICOs)

Legend:

C = In Compliance

N = Noncompliance

2C = In Compliance at Follow-up

2N = Noncompliance at Follow-up

5. Do the amounts on this report agree by machine, by denomination, and in total to the amounts reflected in the actual column on the Ticket In Report?

C	N	2C	2N
----------	----------	-----------	-----------

6. Was secondary level of review conducted timely? Did the reviewer initial the report? Document the date secondary level of review was conducted and the reviewer's name.

C	N	2C	2N
----------	----------	-----------	-----------

TICKETS REDEEMED BY DEVICE REPORT

1. Does the report reflect the date and licensee's name?

C	N	2C	2N
----------	----------	-----------	-----------

2. Does the report reflect the dollar amount of each ticket and slot coupon redeemed at a TITO device? Is the information reflected by device?

C	N	2C	2N
----------	----------	-----------	-----------

3. Is the report prepared for each drop period?

C	N	2C	2N
----------	----------	-----------	-----------

4. Do the amounts on this report agree to the amounts on the Tickets from Slot Device Counted by Count Team Report? Depending on the gaming system utilized, there may be timing differences between these two reports. If this is the case, ensure there is a process for monitoring the timing differences.

C	N	2C	2N
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5. Do the amounts on this report agree to the amounts in the actual column on the Ticket In Report?

C	N	2C	2N
----------	----------	-----------	-----------

6. Was secondary level of review conducted timely? Did the reviewer initial the report? Document the date secondary level of review was conducted and the reviewer's name.

C	N	2C	2N
----------	----------	-----------	-----------

TICKETS REDEEMED BY CASHIER REPORT PRODUCED BY CASHIER:

1. Does the report reflect the date and licensee's name?

C	N	2C	2N
----------	----------	-----------	-----------

2. Does the report reflect the dollar amount of each ticket and slot coupon redeemed by each cashier at the cashier cage?

C	N	2C	2N
----------	----------	-----------	-----------

3. Is a report printed at the end of each cashier's shift?

C	N	2C	2N
----------	----------	-----------	-----------

ICMP Compliance Checklist: Section 11, ACCOUNTING
For Use by Division of Gaming and Independent Compliance Officers (ICOs)

Legend:

C = In Compliance **N** = Noncompliance **2C** = In Compliance at Follow-up **2N** = Noncompliance at Follow-up

4. Do the total dollar values of tickets recorded on the Daily Cash Summaries agree to this report?

C	N	2C	2N
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5. Was secondary level of review conducted timely? Did the reviewer initial the report? Document the date secondary level of review was conducted and the reviewer's name.

C	N	2C	2N
---	---	----	----

TICKETS UNREDEEMED REPORT

1. Does the report reflect the date and licensee's name?

C	N	2C	2N
---	---	----	----

2. Does the report provide a listing by TITO device number, the date, time, validation number, and dollar amount of each active (i.e., unredeemed) ticket?

C	N	2C	2N
---	---	----	----

3. Was secondary level of review conducted timely? Did the reviewer initial the report? Document the date secondary level of review was conducted and the reviewer's name.

C	N	2C	2N
---	---	----	----

TICKETS REDEEMED BY ISSUING MACHINE REPORT

1. Does the report reflect the date and licensee's name?

C	N	2C	2N
---	---	----	----

2. Does the report reflect the dollar amount of each ticket redeemed, listed by issuing TITO device.

C	N	2C	2N
---	---	----	----

3. Is the report prepared for each drop period?

C	N	2C	2N
---	---	----	----

4. Do dollar amounts reflected on this report agree by denomination and in total to the amounts reflected in the tickets redeemed by issued column on the MSRS?

C	N	2C	2N
---	---	----	----

5. Was secondary level of review conducted timely? Did the reviewer initial the report? Document the date secondary level of review was conducted and the reviewer's name.

C	N	2C	2N
---	---	----	----

TICKETS FROM KIOSK COUNTED BY THE COUNT TEAM REPORT

1. Does the report reflect the date and licensee's name?

C	N	2C	2N
---	---	----	----

2. Does the report reflect the tickets and slot coupons redeemed in a kiosk and counted by the count team?

C	N	2C	2N
---	---	----	----

ICMP Compliance Checklist: Section 11, ACCOUNTING
For Use by Division of Gaming and Independent Compliance Officers (ICOs)

Legend:

C = In Compliance

N = Noncompliance

2C = In Compliance at Follow-up

2N = Noncompliance at Follow-up

3. Does the report reflect a piece and dollar count by kiosk?

C	N	2C	2N
---	---	----	----

4. Does the report agree to the Tickets Redeemed by Kiosk Report? Depending on the gaming system utilized, there may be timing differences between these two reports. If this is the case, ensure there is a process for monitoring the timing differences.

C	N	2C	2N
---	---	----	----

5. Was secondary level of review conducted timely? Did the reviewer initial the report? Document the date secondary level of review was conducted and the reviewer's name.

C	N	2C	2N
---	---	----	----

TICKETS REDEEMED BY KIOSK REPORT

1. Does the report reflect the date and licensee's name?

C	N	2C	2N
---	---	----	----

2. Does the report reflect the dollar amount of each ticket and slot coupon redeemed at a ticket redemption kiosk?

C	N	2C	2N
---	---	----	----

3. Is the report prepared in conjunction with each kiosk drop/count?

C	N	2C	2N
---	---	----	----

4. Do the amounts on the report agree to the Tickets from Kiosk Counted by the Count Team Report and the report generated by the kiosk? Depending on the gaming system utilized, there may be differences between these three reports. If this is the case, ensure there is a process for monitoring the timing differences.

C	N	2C	2N
---	---	----	----

5. Was secondary level of review conducted timely? Did the reviewer initial the report? Document the date secondary level of review was conducted and the reviewer's name.

C	N	2C	2N
---	---	----	----

EPCS PLAYER ACTIVITY REPORT

1. Does the report reflect the date and licensee's name?

C	N	2C	2N
---	---	----	----

2. Does this report provide a summary of all players' activity of CEP-In, NCEP-In or NCEP-Out by gaming device, by denomination and grand total?

C	N	2C	2N
---	---	----	----

3. Does this report tie to the EPCS activity as shown on the CEP-In, NCEP-In or NCEP-Out statistical reports?

C	N	2C	2N
---	---	----	----

ICMP Compliance Checklist: Section 11, ACCOUNTING
For Use by Division of Gaming and Independent Compliance Officers (ICOs)

Legend:

C = In Compliance

N = Noncompliance

2C = In Compliance at Follow-up

2N = Noncompliance at Follow-up

4. Does this report tie to the EPCS electronic promotional activity as shown on the CEP-In, NCEP-In or NCEP-Out statistical reports?

C	N	2C	2N
---	---	----	----

5. Was the report prepared for each drop period?

C	N	2C	2N
---	---	----	----

6. Instead of 2 – 4 above, does the EPCS Machine Activity Report grand total tie to the EPCS Player Activity Report? Do the EPCS Machine Activity Report and EPCS Player Activity Report tie to the CEP-In, NCEP-In and/or NCEP-Out statistical Reports?

C	N	2C	2N
---	---	----	----

7. Was secondary level of review conducted timely? Did the reviewer initial the report? Document the date secondary level of review was conducted and the reviewer’s name.

C	N	2C	2N
---	---	----	----

EPCS MACHINE ACTIVITY REPORT

1. Does the report reflect the date and licensee’s name?

C	N	2C	2N
---	---	----	----

2. Does this report provide a summary of the gaming activity of CEP-In, NCEP-In or NCEP-Out by gaming device, by denomination and grand total?

C	N	2C	2N
---	---	----	----

3. Does this report tie to the EPCS activity as shown on the CEP-In, NCEP-In or NCEP-Out statistical reports?

C	N	2C	2N
---	---	----	----

4. Does this report tie to the EPCS electronic promotional activity as shown on the CEP-In, NCEP-In or NCEP-Out statistical reports?

C	N	2C	2N
---	---	----	----

5. Was the report prepared for each drop period?

C	N	2C	2N
---	---	----	----

6. Was secondary level of review conducted timely? Did the reviewer initial the report? Document the date secondary level of review was conducted and the reviewer’s name.

C	N	2C	2N
---	---	----	----

EPCS DETAIL REPORT

1. Does the report reflect the date and licensee’s name?

C	N	2C	2N
---	---	----	----

2. Does this report detail all cashable and non-cashable electronic promotional activity from the EPCS?

C	N	2C	2N
---	---	----	----

ICMP Compliance Checklist: Section 11, ACCOUNTING
For Use by Division of Gaming and Independent Compliance Officers (ICOs)

Legend:

C = In Compliance

N = Noncompliance

2C = In Compliance at Follow-up

2N = Noncompliance at Follow-up

3. Was secondary level of review conducted timely? Did the reviewer initial the report?
 Document the date secondary level of review was conducted and the reviewer's name.

C	N	2C	2N
---	---	----	----

EPCS CREDITS ISSUED AND EXPIRED REPORT

1. Does the report reflect the date and licensee's name?

C	N	2C	2N
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2. Does this report list all cashable and non-cashable promotional credits that were earned and downloaded to the game, or earned and not downloaded to the game and have since expired?

C	N	2C	2N
---	---	----	----

3. Was the report prepared for each drop period?

C	N	2C	2N
---	---	----	----

4. Was secondary level of review conducted timely? Did the reviewer initial the report?
 Document the date secondary level of review was conducted and the reviewer's name.

C	N	2C	2N
---	---	----	----

ALL REPORTS

1. For all the supporting reports, is at least the first and final pages of the report printed and do these pages contain all of the required data per the supporting reports requirements?

C	N	2C	2N
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2. Do the reports that are affected by slot coupons either have a separate column that segregates the slot coupons from the tickets or are two separate reports prepared? One of the reports is for tickets and the other report is for slot coupons.

C	N	2C	2N
---	---	----	----

ICMP Compliance Checklist: Section 11, ACCOUNTING
For Use by Division of Gaming and Independent Compliance Officers (ICOs)

Legend:

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N = Noncompliance

2C = In Compliance at Follow-up

2N = Noncompliance at Follow-up

REVIEW OF STATISTICAL REPORTS

Name of Licensee: _____ **Title of Report:** Blackjack, Poker, Craps and Roulette Master Games Summary Report

Reviewer's Initials: _____ **Time Period Reviewed:** _____

1. Does the report reflect the month, year, and licensee's name?

C	N	2C	2N
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2. Does the report include closers, drops, credits, openers, hand paid jackpots (if applicable), fills, & AGP for all blackjack, craps, roulette and poker tables for each day of the month? (NOTE: If not shown for each day, tables may have been closed on certain days. Check and verify this.)

C	N	2C	2N
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3. If the licensee has player banked poker tables, does the report include poker rake, poker jackpot rake, and player-banked poker AGP?

C	N	2C	2N
---	---	----	----

4. Using the monthly grand totals, does the monthly AGP recalculate correctly? Document grand totals and results.

C	N	2C	2N
---	---	----	----

5. Do monthly drop, fills/credits, and AGP for blackjack, craps, roulette and poker agree to the Tax Return (should be indicated on the Tax Template)? Document the month tested and AGP for blackjack, craps, roulette and poker.

C	N	2C	2N
---	---	----	----

6. Are any variances between this report and Tax Return adequately explained? Document any differences and the explanation for the difference.

C	N	2C	2N
---	---	----	----

7. Do the monthly total amounts on this report agree with the amounts on the Tax Template? Trace each amount on the report to the Tax Template. Document any differences and the explanation for the difference.

C	N	2C	2N
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8. Is the report prepared timely? Did the preparer initial the report? Document the date the report was prepared and the preparer's name.

C	N	2C	2N
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9. Was secondary level of review conducted timely? Did the reviewer initial the report? Document the date secondary level of review was conducted and the reviewer's name.

C	N	2C	2N
---	---	----	----

ICMP Compliance Checklist: Section 11, ACCOUNTING
For Use by Division of Gaming and Independent Compliance Officers (ICOs)

Legend:

C = In Compliance

N = Noncompliance

2C = In Compliance at Follow-up

2N = Noncompliance at Follow-up

REVIEW OF STATISTICAL REPORTS

Name of Licensee: _____

Title of Report: Blackjack, House Banked Poker, Craps and
Roulette Statistical Reports

Reviewer's Initials: _____

Time Period Reviewed: _____

1. Does the report reflect the month, year, and licensee's name?

C	N	2C	2N
---	---	----	----

2. Does the report include current month drop, AGP, and hold percentages for each table by shift? (NOTE: This information may be presented in separate reports, one for blackjack, one for craps, one for roulette, and one for poker.)

C	N	2C	2N
---	---	----	----

3. Does the report include grand totals?

C	N	2C	2N
---	---	----	----

4. Can hold percentages be recalculated as AGP divided by drop? Select one hold percentage and recalculate the hold percentage. Document the table tested and the results.

C	N	2C	2N
---	---	----	----

5. Does the report include expected hold by table game type and a variance column? Does the variance column represent the percent variance between the current month hold percentage compared to the expected hold percentage by table game type? Recalculate this variance for at least one table game type. Document the table game type tested and the results.

C	N	2C	2N
---	---	----	----

6. Is the type of game played identified for each table?

C	N	2C	2N
---	---	----	----

7. Are all table game type hold variances equal to or greater than +/-5% from the table game type expected hold percentage identified? Document the number of variances exceeding the threshold and requiring an investigation, including the table game type and variance amount.

C	N	2C	2N
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8. Are variances being reviewed, investigated and explained, with the explanation documented, on a timely basis? Request a current period report to determine variances are investigated timely in accordance with the Written Accounting Plan.

C	N	2C	2N
---	---	----	----

9. Do the results of the investigation meet the adequate explanation criteria per the ICMP? Review the most recent variance explanation to determine compliance. Document the table

C	N	2C	2N
---	---	----	----

ICMP Compliance Checklist: Section 11, ACCOUNTING
For Use by Division of Gaming and Independent Compliance Officers (ICOs)

Legend:

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2C = In Compliance at Follow-up

2N = Noncompliance at Follow-up

number, variance amount and explanation.

10. Are variances being reviewed by the accounting personnel to determine reasonableness of the investigation and explanation? Are investigations performed by the Table Games Department returned to the Accounting Department timely with in accordance with the Written Accounting Plan? Review the most recent variance investigations from the Table Games Department to determine compliance.

C	N	2C	2N
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11. Does the current MTD drop and AGP amounts trace to the Master Games Summary Report (should be indicated on the Tax Template)? Each amount on the tax template must be traced to the respective statistical report.

C	N	2C	2N
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12. Is the report prepared timely? Note the date the report was prepared.

C	N	2C	2N
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13. Was secondary level of review conducted timely? Did the reviewer initial the report? Note the date secondary level of review was conducted.

C	N	2C	2N
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Additional Comments:

Review Recap		
	<i>Initial Review</i>	<i>Follow-up</i>
(1) Total items tested	_____	_____
(2) Total noncompliance items	_____	_____