

**ICMP Compliance Checklist: Section 8, TICKET IN/TICKET OUT, PURCHASE TICKETS AND SLOT COUPONS
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 – TICKET IN/TICKET OUT, PURCHASE TICKETS AND SLOT COUPONS - A. GENERAL

Refer to Rule 12 in the Colorado Limited Gaming Regulations for regulations related to ticketing and slot coupons.

1. Tickets, purchase tickets and coupons may only be accepted at the casino from which they were purchased or issued. Tickets and coupons shall only be redeemed at the cashier cage, via a wireless handheld validation unit, via table games validation unit, kiosk, EBT or TITO device to ensure the system verifies the transaction at the time of the redemption.

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On-line Tickets and Delayed Tickets

1. The licensee is responsible for having detailed written procedures in the cashier cage which indicate which type of method is going to be used when the system is non-communicating (delayed or off-line tickets), which include procedures for validating offline tickets, payment of delayed tickets by cashier, the process required to ensure the tickets are redeemed through the system once communication has been restored, and any applicable reports. Delayed and off-line tickets can only be honored and redeemed through the cashier cage.

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Tickets or Coupons as Tips

1. Licensees that allow their employees to accept tickets or coupons as tips, must adhere to the following:
 - a. Ensure the ticket or coupon was accepted as a tip, and not removed from an unoccupied machine, found on the gaming floor, or disbursed from a slot machine as a result of machine testing.
 - b. Tip tickets or coupons are only redeemed at the cashier’s cage or a table game.
 - c. The cashier’s cage must segregate tip tickets and coupons from non-tip tickets and coupons, and indicate as such on the Daily Cash Summary.
 - d. Dealers may accept a ticket as a tip as long as the table has the ability to issue and redeem tickets at the table. Upon receipt of the ticket, the dealer must immediately notify the pit supervisor, and drop the ticket in the dealer’s tip box. The cashier

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redeems these tickets and exchanges them for currency when counting dealer tips.

Ensure the procedures were followed for tickets or coupons accepted as tips.

Tickets or Coupons Redeemed for Patrons

1. Licensed employees may redeem tickets or coupons for patrons. The ticket or coupon must only be redeemed at a cage or via a wireless handheld validation unit. The ticket or coupon may not be redeemed at a kiosk or slot machine. If the licensed employee takes the ticket or coupon to the cage for redemption, the patron must initial and date the back of the ticket or coupon. Interview the casino personnel to ensure their understanding of these requirements.

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Expiration

1. Tickets expire 120 days after issuance. Expired tickets are not valid for gaming tax purposes. If the licensee chooses to honor an expired ticket, the payment shall be considered promotional and is not deductible for gaming tax purposes. Evidence of payment for an expired ticket must be visible on the upper right hand corner of the expired ticket (e.g., "Paid Expired" or "Pd Exp", etc.). Ensure compliance with this requirement.
2. Coupons must have an expiration date. Coupon payments are considered promotional and not deductible for gaming tax purposes. Ensure this requirement is met.
3. Purchase tickets must have an expiration date of a minimum of 120 days, and not deductible for gaming tax purposes.

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Retention

1. All tickets must be retained until the Division has issued approval to rely upon the ticketing module. After receiving approval, tickets and redeemed coupons in the possession of the licensee must be retained for at least 60 days from date of redemption, expiration or void. Ensure compliance with this requirement.
2. Tickets and coupons must be destroyed in a manner that precludes them from being used inappropriately. Non-licensed gaming employees may perform the ticket destruction. Document in the space provided below how tickets are currently destroyed.

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ICMP – TICKET IN/TICKET OUT, PURCHASE TICKETS AND SLOT COUPONS - B. FLOOR OPERATIONS

1. Prior to offering TITO devices for patron play, a TITO device checklist must be completed for each TITO device. The checklists must be maintained by the licensee and made available to the Division upon request. Randomly select five TITO devices and ensure a device checklist was completed prior to the machine offered for play.

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2. Ticket paper stock used for TITO devices, EBT's and ticket printers in the pit shall be stored in a secure location to prevent unauthorized access, tampering, or theft. Ensure ticket paper stock is secured adequately.

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3. The licensee must have procedures in place to ensure that tickets are loaded correctly to avoid a blank ticket being issued. In the event of a blank ticket, alternative procedures must be in place to ensure accurate accountability for the ticket. Observe the process of placing ticket stock into a TITO device. Interview slot department and cashier cage employees to ensure their understanding of the procedures required when a blank ticket is printed.

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4. The licensee must ensure that TITO devices do not issue any other type of ticket (e.g., jackpot ticket). In the event that the TITO device produces any other type of ticket, the licensee must immediately investigate the machine, disable this functionality, and contact the Division. Inquire of the Slot Department and cashier cage if any other type of ticket has been issued. Document in the space provided below the procedures that will be used to investigate the machine, disable the functionality and notify the Division.

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5. The Slot Department must ensure that new devices added to the floor that are not ticket enabled do not accept tickets. Interview slot personnel regarding their procedures for new devices.

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Rejected Tickets

1. Tickets or coupons rejected by a TITO device should be investigated using the following criteria:

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- Review the ticket event log/history log of the issuing device (this does not apply to coupons),
- Review of the status of the ticket or coupon at the cashier cage, and
- Research the ticket or coupon event information provided by the system (performed by someone with supervisory authority).

Ensure compliance with this requirement.

Voided Tickets

1. If the device prints a voided ticket in the course of normal gaming activity, the ticket must be forwarded to accounting. The slot attendant must sign the back of the ticket prior to dropping the ticket in the locked accounting box. Ensure compliance with this requirement.

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Non-Value/Non Valid Tickets

1. Following printer tests, power loss/surges and loss of communication, etc., the printing devices may print tickets that are not valid. These tickets may contain the notation "void", "void demo", "demo", or some other working to indicate the ticket is not a valid ticket. These tickets have no value even if there is a dollar amount printed on the ticket. The licensee must have procedures in place to ensure these tickets are adequately disposed of

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and to ensure they are not included in the calculation of AGP. If a valid ticket is issued after one of these events, the ticket is processed as normal. Interview the Slot Department and/or cashier cage to determine their understanding of non-value or non-valid tickets.

Ticket Jams

1. In the event of a ticket jam, where the ticket fully printed and did not eject from the printer, the ticket may be removed and handed to the patron. In the event of a ticket jam, where the ticket is partially printed, the ticket must be taken to the cashier cage for redemption. If the ticket cannot be redeemed at the cage, further procedures must be performed to ensure the ticket is valid. Ticket jams are considered a defined event; therefore, the slot machine access log must be completed when accessing the machine. EBT's must have an access log that is completed when accessing the EBT. Observe how ticket jams are handled and ensure the slot access log is completed.

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Duplicate Tickets

1. In the event of a duplicate ticket being printed at the gaming device, the slot attendant must write "DUPLICATE" on the ticket and takes the ticket to the cashier cage for the cage to be forward to accounting. If the duplicate ticket is printed in the pit, the dealer must write "DUPLICATE" on the ticket and drop the ticket in the drop box. Only one copy of the ticket should be redeemed and paid. The "Duplicate" ticket should not be redeemed and is not deductible for gaming tax purposes. Ensure compliance with this requirement.

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Duplicate Validation Numbers

1. In the event a ticket is produced with a validation number that was previously issued, it should not be able to be redeemed in the system. The ticket validation number should be researched (e.g., review of the game ticket history, a system report that provides confirmation of the validation number, sequence number and amount, etc.) prior to payment of the ticket to ensure the ticket is valid. If the ticket is found to be valid but cannot be redeemed in the system the ticket may be paid to the patron and the amount of the ticket deducted in the calculation of gaming revenue. All documentation including the research performed that supports the deduction must be maintained as support for the payment and provided to the Division upon request. Interview the slot department or cashier cage to determine their understanding of this requirement.

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Loss of Communication

1. If the TITO device does not generate a ticket for the last ticket out transaction due to loss of communication, the last ticket out transaction and all subsequent cash out attempts must result in a hopper pay, a hand pay or a payment out of the table tray to the patron until communication is restored. For slot machines, the Slot Department must pay the patron per jackpot payout/fill procedures as outlined in the Slots section of the ICMP. For EBT's, a technician must pay the patron as a short pay with the funds from the cashier cage. The casino must have procedures in place to ensure any short pays paid to the patron are included in the hold calculation. In the event a ticket is printed after communication has

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been restored, the licensee must ensure the ticket is not a duplicate ticket. If the delayed or off-line ticket functionality is enabled, the licensee must ensure that the manufacturer specified procedures are followed and the tickets are redeemed through the system. Interview the slot department and/or cage to determine their understanding of this requirement.

ICMP – TICKET IN/TICKET OUT, PURCHASE TICKETS AND SLOT COUPONS - C. CASHIER CAGE

Purchase Tickets

1. Casinos issuing purchase tickets must have a printer in the cashier cage to issue tickets.

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2. The cashier will accept the funds and print a purchase ticket through the casinos approved gaming system.

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3. If each cashier is assigned to a separate device that can issue purchase tickets, the cashier may log onto the device for a discrete session or work shift, and validate tickets or coupons for the duration of the session. Under these circumstances, no other individual may use the printer without first terminating the existing cashier’s session, and logging in separately. Multiple cashiers may have access to the same device as long as each cashier issues their purchase ticket under their login for their session. AT NO TIME may a cashier or supervisor use any other cashier’s session or login.

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Validation and Redemption Procedures

1. Casinos offering TITO devices must have at least one validation unit that must be located in a cashier’s cage. If two or more cashiers share a validation unit, the validation unit must be configured to specify each cashier’s identification by requiring all cashiers who redeem and pay tickets or coupons to sign onto the unit before processing any tickets or coupons, so that each ticket or coupon is associated with a specific cashier. If each cashier is assigned to a separate validation unit, the cashier may log onto the validation unit for a discrete session or work shift, and validate tickets or coupons for the duration of the session. Under these circumstances, no other individual may use the validation unit without first terminating the existing cashier’s session, and logging in separately. Multiple cashiers may have access to the same validation unit as long as each cashier redeems their tickets or coupons under their login for their session. AT NO TIME may a cashier or supervisor use any other cashier’s session or login. Ensure this requirement is met.

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2. When a supervisor is performing cashier duties and they process a ticket or coupon transaction that requires an additional level of access, the supervisor who initiated the transaction cannot be the same person who completes the transaction. If the system does not provide this differentiation, the licensee must have written procedures in place to provide for this segregation of duties. Review the cashier cage procedures to ensure

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adequate segregation of duties.

3. Prior to paying a ticket or coupon, the cashier must verify the validity of the ticket or coupon through and in the system. To redeem a ticket or coupon, the validation number is entered into, or the bar code scanned into, the validation unit. If the ticket or coupon is valid for redemption, the cashier pays the patron the appropriate amount and retains the redeemed ticket or coupon for cage accountability. In the event the ticket or coupon is not redeemable, the cashier must notify the gaming manager. Observe the cashier pay out TITO tickets and coupons. Ensure compliance with the above procedures.

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4. In the event of system failure, the licensee must have written procedures in place to verify the validity of any tickets, purchase ticket or coupons and the subsequent payment of such tickets, purchase tickets and coupons. Review the cashier cage's written procedures to ensure compliance.

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5. Tickets, purchase tickets or coupons paid during a period of system failure without system validation must have its status in the system changed from active to redeemed/inactive when the system resumes operation; however, no later than the end of that cashier's shift. These tickets, purchase tickets or coupons must be segregated from the redeemed tickets, purchase tickets and coupons until such time as the tickets, purchase tickets or coupons have been redeemed through the system. If the system does not resume functionality by the end of the cashier's shift, the cashier must segregate the tickets, purchase tickets and coupons and enter the amount on the Daily Cash Summary as "paid unredeemed tickets, purchase tickets or coupons" and forward the tickets, purchase tickets and coupons with the paperwork to accounting. For systems that do not provide for a means to change the status of a ticket or purchase ticket form active to redeemed, the licensee must have procedures in place to establish the validity of the ticket before payment is made. The licensee must maintain documentation to support the validity of these tickets. **If during this process it is determined that a duplicate ticket or invalid ticket was paid, the amount paid must be considered promotional funds, and cannot be deducted from AGP.** Review a sample of tickets or coupons paid during a period of system failure. Ensure the tickets or coupons were redeemed in the system once the system resumed operation. Ensure duplicate tickets and invalid tickets or coupons paid are not included as a deduction on the gaming tax return.

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6. Cashiers that are presented with a ticket or coupon that an employee has received as a tip must review it to ensure that it has been issued from their casino. Upon verification of the ticket or coupon, it is redeemed through the system. Tickets or coupons received as tips must be segregated and indicated as such on the daily cash summary.

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7. Payment of lost, stolen, or mutilated tickets, purchase tickets or coupons that cannot be validated by the system requires the involvement of supervisory personnel to investigate

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the validity of the ticket, purchase ticket or coupon.

- If a taxable jackpot is won as a result of a wager on a TITO device, a jackpot slip is completed in accordance with normal jackpot procedures. Ensure all taxable jackpots are processed by use of a jackpot slip and not a ticket.

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Found Tickets or Coupons

- Found tickets, purchase tickets or coupons are receipted into the cage and documented on a miscellaneous receipt form or a ticket/purchase ticket/coupon tracking log. Documentation on the form/log must include the date and time the ticket was found, the location, the amount of the ticket, purchase ticket or coupon, as well as the signatures required on a miscellaneous receipt form. However, tickets or coupons with a \$1.00 value or less may be summed and included on one miscellaneous receipt or one line on the tracking log with the location of "various". Found tickets, purchase tickets or coupons are forwarded to accounting and documented on the daily cash summary as a miscellaneous receipt and miscellaneous disbursement. The status of the ticket or coupon must remain unredeemed until claimed by the patron or until the ticket or coupon has expired. Found tickets cannot be used for testing devices. Review the Daily Cash Summary and supporting documentation to ensure found tickets are processed properly.

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Void Tickets or Coupons

- To void tickets or coupons, the cashier clearly marks "VOID" on the ticket or coupon. The cashier and slot attendant sign and date the ticket or coupon and the cashier submits them to accounting for retention and accountability. Voided tickets or coupons are segregated from other tickets and coupons and must be submitted to accounting with the cage paperwork. At no time will cashiers or slot attendants void or expire a ticket or coupon in the system. Accounting is the only department with the authority to perform this function. Ensure voided tickets are processed properly.

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Duplicate Tickets

- The cashier shall not redeem duplicate tickets. A patron will not be able to redeem their valid ticket if a duplicate of that ticket was previously redeemed. The validity of the ticket must be researched prior to payment to the patron. If the ticket is found to be valid it is deductible for gaming tax purposes; however, if the ticket is paid and later found to be invalid the payment is considered promotional. The cashier submits duplicate ticket to accounting for retention and accountability. Ensure duplicate tickets are processed properly.

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Test Tickets

- Money is disbursed from the cage on a miscellaneous disbursement form when the slot department performs machine testing for variance investigations, new machine testing, new EBT testing, and possible machine malfunctions. Observe the testing of TITO devices and interview the cashier to ensure procedures are followed.

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- It is appropriate for test tickets, from the testing of the TITO device, to be redeemed at the cage. When test tickets are receipted back into the cage, a "miscellaneous receipt" form must be completed. This will allow the cage to balance as no money is leaving the cage at the time test tickets are redeemed. Tickets redeemed as a result of testing are segregated and forwarded to accounting with the cage paperwork. Found tickets cannot be used for testing devices. Observe the testing of TITO devices and interview the cashier to ensure procedures are followed.

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Tickets or Coupons as Tips

- In the event a cage cashier accepts tickets or coupons as tips during their shift, a supervisor must be present at the time the cashier redeems them and must also sign and date them. The cashier's cage must segregate tip tickets and coupons from non-tip tickets and coupons and indicate as such on the daily cash summary. Ensure compliance with this requirement.

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Status of Manually Redeemed Tickets or Coupons

- Licensees must have adequate controls/procedures for changing the status of tickets or coupons that have been manually paid at the cage, but are still reflected as active/unredeemed in the system. The status of such tickets or coupons must be changed from active/unredeemed to inactive/redeemed. These must be controlled and processed in a manner that precludes any individual(s) from fraudulently initiating and/or completing a redemption request, fraudulently obtaining the funds, and misappropriating the funds. At no time shall the licensee change the status of the tickets or coupon from expired, void, inactive/redeemed to active/unredeemed. Any expired, voided, or inactive tickets the licensee chooses to manually pay may be paid from promotional funds. However, they are not deductible for gaming tax purposes. Ensure compliance with this requirement.

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Reporting

- At the end of each shift, a report must be printed that details the tickets and coupons redeemed by that casino employee (cage or table game) during their shift. The same report or a separate report must list all tickets purchased by the cashier during their shift. The casino employee will use the report(s) to reconcile to the cash drawer. The casino employee forwards this report to accounting with the cage paperwork including all tickets or coupons for that shift. Ensure this report is produced correctly.

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ICMP – TICKET IN/TICKET OUT, PURCHASE TICKETS AND SLOT COUPONS - D. COUNT PROCEDURES

See ICMP Compliance Checklist: Section 5, SLOT DROP AND COUNT

ICMP – TICKET IN/TICKET OUT, PURCHASE TICKETS AND SLOT COUPONS - E. ACCOUNTING PROCEDURES

The licensee must review the Accounting section in the ICMP for ticketing, purchase tickets and coupon information, reports and reconciliation processes.

Meters

1. TITO devices must have a “Voucher Out” or “Ticket Out” meter that accumulates the total value of all tickets issued by the device. Ensure compliance with this requirement.
2. TITO devices must have a “Voucher In” or “Ticket In” meter that accumulates the total value of all tickets and slot coupons redeemed by the device. Ensure compliance with this requirement.

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Void Tickets and Coupons

1. Tickets or coupons to be voided from the cashier cage are forwarded to accounting for retention and accountability. Accounting must verify these and ensure they are properly signed and dated. Only after accounting has determined that the ticket or coupon should be voided can accounting proceed to void them from the system. Ensure accounting has determined the ticket or coupon should be voided before it is removed from the system.
2. If the machine prints a voided ticket in the normal course of gaming activity, the ticket must be forwarded to accounting by being dropped in the locked accounting box. Accounting must verify the reason for the voided ticket and ensure the ticket is voided from the system. Ensure accounting verifies the reason for the voided ticket and ensures the ticket is removed from the system.
3. Accounting must ensure that voided tickets are not deducted for gaming tax purposes. Interview accounting personnel to determine their understanding of this requirement.

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Non-Value/Non-Valid Tickets

1. Following printer tests, power loss/surges, loss of communication, etc., the printing devices may print tickets that are not valid. These tickets may state on them “void”, “void demo”, “demo”, or some other wording to indicate the ticket is not a valid ticket and the ticket has no value even if there is a dollar amount printed on the ticket. The licensee must have procedures in place to ensure these tickets are adequately disposed of to ensure these tickets are not included in the calculation of AGP. If a valid ticket is issued after one of these events, then the ticket is processed as normal. Interview accounting personnel to determine their understanding of this requirement.

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Found Tickets

1. Found tickets or coupons are not deductible for gaming tax purposes until claimed by a patron and redeemed. Accounting must ensure that found tickets are not deducted for gaming tax purposes until these criteria are met. Found tickets remain a liability for the casino until they expire after 120 days from issuance or claimed by the patron. Found tickets or coupons cannot be used to perform machine testing. Ensure found tickets are not deducted for gaming tax purposes.

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Ticket or Coupon Overrides

1. Overrides are defined as changes to system information made at the time of the event. Licensee must have procedures in place to prohibit any changes to system information for tickets or coupons. The status of a ticket or coupon that has been redeemed, expired or voided must not be changed. If a ticket or coupon cannot be properly processed, a supervisor must provide authorization to allow for the completion of the transaction. Accounting must review all override reports to ensure no unauthorized overrides for tickets or coupons have occurred. Ensure accounting reviews all override reports to ensure no unauthorized overrides for tickets or coupons have occurred.

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Adjustments

1. Adjustments are defined as changes to system information made subsequent to the time of the event. Any corrections and/or adjustments made to ticket or coupon information must be supported by adequate documentation. 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 be reviewed by someone other than the individual who made the correction/adjustment. This reviewer's initials and date of the review must evidence this review. Ensure any ticket adjustments are adequately supported as required.

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Test Tickets

1. Test tickets are issued when the slot department performs machine testing for variance investigations, new machine testing, new EBT devices and possible machine malfunctions. It is appropriate for test tickets to be redeemed. Test tickets may be included in "Tickets Redeemed" reported on the gaming tax return. Accounting must ensure accurate reporting for test tickets. Found tickets or coupons cannot be used to perform machine testing. Ensure compliance with these requirements.

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Expired Tickets and Coupons

1. Unredeemed tickets expire 120 days after issuance. Expired tickets are no longer valid for gaming tax purposes. If the licensee chooses to honor an expired ticket, the payment shall be considered promotional and is not deductible for gaming tax purposes. Evidence of payment of an expired ticket must be visible on the upper right hand corner of the expired ticket. An example of this is writing "Paid Expired" or "PD Exp", etc. Coupons must have an expiration date. Coupon payments are not deductible for gaming tax purposes. Purchase

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tickets must have an expiration date, and are not deductible for gaming tax purposes. Ensure compliance with this requirement.

Removal of TITO Devices

1. Licensees are responsible for ensuring that all unredeemed tickets from a TITO device that have been removed/disabled are accurately tracked for patron redemption, proper reporting and liability purposes until expiration. Ensure accounting has procedures in place to track unredeemed tickets.

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Record Retention

1. All tickets must be retained until the Division has issued written approval to rely upon the ticketing module. After receiving written approval, tickets in the possession of the licensee must be retained for at least 60 days from date of redemption, expiration or void. Coupons cannot be used in the casino until permanent approval of the TITO module, by the Division, has been granted. Tickets and coupons must be destroyed in a manner that precludes them from being used inappropriately. Tickets and coupons containing signatures or other evidence of internal control procedures must have all of the information contained on the ticket or coupon documented on a separate report or log in order to destroy the ticket after the 60-day retention period. Ensure this requirement is met.

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ICMP – TICKET IN/TICKET OUT, PURCHASE TICKETS AND SLOT COUPONS - F. ISSUANCE OF PURCHASE TICKETS AND COUPONS

Purchase Tickets

1. Paper stock used for the generation of purchase tickets shall be stored in a secure location to prevent unauthorized access, tampering, or theft.
2. All purchase tickets must be generated using the casino’s approved gaming system. The licensee must follow the procedures outlined in the manufacturer’s specifications to ensure all purchase tickets are cashable.
3. Purchase tickets can be issued from the cashier cage and a ticket issuance/redemption kiosk.

C	N	2C	2N
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C	N	2C	2N
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C	N	2C	2N
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Coupons

1. Paper stock used for the generation of coupons shall be stored in a secure location to prevent unauthorized access, tampering or theft. Ensure paper stock for coupons is stored in a secure location.
2. All coupons must be generated using the casino’s approved gaming system. The licensee must follow the procedures outlined in the manufacturer’s specifications to ensure all

C	N	2C	2N
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C	N	2C	2N
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**ICMP Compliance Checklist: Section 8, TICKET IN/TICKET OUT, PURCHASE TICKETS AND SLOT COUPONS
For Use by Division of Gaming and Independent Compliance Officers (ICOs)**

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2N = Noncompliance at Follow-up

coupons are cashable. The casino or outside vendors will be permitted to print or distribute coupons. Ensure compliance with this requirement.

3. The licensee may have the ability to offer separate coupon programs for different events. Several coupon programs can be offered concurrently; however, each program must be separate and distinct from any other program. Review the coupon programs to ensure compliance.

C	N	2C	2N
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4. Coupons must be printed in a secure location, but may not be printed in the cage. Only licensed supervisors (e.g., marketing manager, gaming managers, etc.) are authorized to generate the various programs and approve the printing of the gaming coupons. Document where coupons are printed and who prints the coupons.

C	N	2C	2N
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5. Licensed employees granted access to produce slot coupons, cannot be granted access to redeem them. Ensure employees that produce coupons cannot redeem them.

C	N	2C	2N
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6. When using an outside vendor to print and distribute coupons, the vendor must:
- Provide the licensee proof of security of stock paper storage location, printing location, and data file workflow.
 - Not be allowed any access or privileges whatsoever to the licensee's slot monitoring system.

C	N	2C	2N
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Other:

- Processing the data for a coupon event may be completed with an external application and imported into the slot monitoring system for printing.
- Transfer of data to/from the vendor can be transmitted through File Transfer Protocol (FTP) or put on another type of compatible media.
- Access to the FTP site is limited to the licensee's supervisors authorized to generate coupons and the vendor's personnel.
- FTP site passwords must be changed monthly.
- Final printed data file must be removed from the FTP site as soon as it is retrieved by the authorized vendor. Any data media file must be returned to the licensee.
- All coupons must be printed to paper or to a final data file.
- Final data file must be printed to a secure network location. Only individuals authorized to generate coupon events will have access, and no access may be granted to individuals who have rights to redeem coupons.

Interview casino personnel to ensure compliance with the above.

The following procedures apply whether the licensee is printing or having coupons printed:

7. All coupon series shall be issued in sequential order having a unique validation number. Review a series of coupons to check the validation numbers.

C	N	2C	2N
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8. Upon printing the coupons, the system must produce a report that, at a minimum, lists the name and description of the program, validation numbers, number of coupons printed, date and time coupons were printed, name of individual that printed the coupons, station or location that printed the coupons, the dollar amount of each coupon, and total dollar amount of all coupons. This report may be maintained electronically in the same manner as other supporting reports. Review the system report to ensure the above elements are included in the report.

C	N	2C	2N
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9. The licensee must have procedures in place and is ultimately responsible for ensuring correct amounts are printed, serial numbers are in sequence, and no duplicate coupons were printed or issued. The licensee must prepare and maintain in its gaming system, for the time period during which the coupon is valid, a listing of all patrons to which a coupon(s) was mailed. The list shall include, at minimum, the following information: The patron name, the patron address and the coupon(s) amount(s). Ensure compliance with this requirement.

C	N	2C	2N
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ICMP – TICKET IN/TICKET OUT, PURCHASE TICKETS AND SLOT COUPONS - G. TICKET ISSUANCE/REDEMPTION KIOSKS

General

1. Audit procedures of system data in relation to the use of the kiosk, including the reconciliation process, must be documented by the Accounting Department (typically in the required written accounting plan). The reconciliation process must include reviewing kiosk overages and shortages, dispensing errors and the status of printed kiosk receipts. Uncashed kiosk receipts cannot be included in the tickets redeemed deduction for calculation of taxable AGP. Ensure the appropriate written procedures are maintained.

C	N	2C	2N
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2. A kiosk access log must be maintained inside each kiosk. Each person who accesses the kiosk for any defined event shall make an entry on the log. A defined event includes but is not limited to, the following: Service and repairs, clearing stacker (accepts currency, ticket and coupons) and cassette (dispenses currency) jams, tilt resets, hopper (dispenses coin) an cassette fills, drops (removal of stacker to be counted), troubleshooting error conditions and kiosk test activity. Kiosk(s) are under surveillance coverage. Ensure these requirements are met.

C	N	2C	2N
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3. Any overage or shortages of \$1,000 or more that occurs on a kiosk that is not resolved within seven days are accumulated for the month and are reported in writing to the Division’s Audit Section by the 15th of the following month. Include a list of the overages/shortages along with the circumstances and results of the investigation for each case. If an overage or shortage involves theft or any indication o unlawful activity, it must be reported to the Division immediately. Review kiosk overages/shortages to ensure the requirements are met.

C	N	2C	2N
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4. All system related problems are documented on the RAMP log. Ensure the log has been completed correctly.

C	N	2C	2N
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5. If the kiosk is housed in the same cabinet as an ATM, the two functionalities must be segregated. These cabinets are considered gaming equipment and as such any person accessing the cabinet for any reason must possess a gaming license. Reports from both the kiosk and the ATM are used by accounting to perform the reconciliation. Interview accounting personnel regarding these requirements.

C	N	2C	2N
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Key Control

1. A kiosk must have the following restricted keys:

a. Kiosk door key is maintained in the Gaming Manager locked box 2. In the event two locks are utilized, the second key to access the kiosk is maintained by Security in locked box 1. Ensure the kiosk door key(s) are maintained in the correct key boxes for a manual key system, or have appropriate access controls in an automated key tracking system.

C	N	2C	2N
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2. Stacker release key is maintained in the Security locked box 1.

C	N	2C	2N
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3. Stacker content key is maintained in the Gaming Manager locked box 2.

C	N	2C	2N
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4. Stacker rack key is maintained in the Security locked box 1.

C	N	2C	2N
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5. If only one key is required to access the kiosk; a separate and different key is required to access the cassettes. The kiosk cassette release key is maintained in Security Locked box 1.

C	N	2C	2N
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H. ICMP – TICKET IN/TICKET OUT, PURCHASE TICKETS AND SLOT COUPONS - WIRELESS HANDHELD VALIDATION DEVICE

1. Validation devices may only be used at the casino where they were obtained and on the casino gaming floor where gaming activity is performed. All validation device transactions must be under surveillance coverage.

C	N	2C	2N
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2. Audit procedures of system data in relation to the use of the validation device, including the reconciliation process, must be documented by the Accounting Department (typically in the required written accounting plan).

C	N	2C	2N
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3. Any documentation that results from the use of the validation device must be maintained by the licensee and is subject to the document retention requirements mandated in CLGR 30-1607. These documents must be made available to the Division upon request. All tickets or slot coupons must be retained for at least 90 days from date of redemption, expiration or void date.

C	N	2C	2N
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Physical Access Controls

1. Physical access to validation devices is limited to authorized individuals only. Validation devices must be maintained in a secure location within the casino. The key to the device storage cabinet must be maintained in Locked Box 1 and may be checked out for the entire shift. The individual accessing the cabinet must be independent of the related validation device transactions. The individual accessing the cabinet and the individual checking out the device must both be present when the cabinet is accessed.

C	N	2C	2N
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2. The issuance of validation devices on the gaming floor is controlled through a wireless device control log secured with the validation devices. This log must be completed whenever a validation device is checked in or out. The licensed individual that will be using the validation device must complete the log. The log must include, but is not limited to, casino name, gaming license number, date and time of check out, signature and license number of individual assigned the device, position of individual, validation device identifier (a number or name associated with that specific validation device), nature of access (gaming transactions, maintenance functions, test activity, returned to manufacturer, etc.), date and time of check in, and the signature and license number of the employee returning the device. Ensure this requirement is met.

C	N	2C	2N
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3. Another licensed employee must initial and provide their license number on the log attesting to the access and accuracy of the log each time a device is checked out or in. The log must be forwarded to accounting no later than the first day of the month for the prior month.

C	N	2C	2N
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4. Validation devices must remain on property unless they are being returned to the manufacturer or authorized repair center. Individuals authorized by the system access listing and key control logs may allow the removal of wireless devices needing off site service or repair. Additionally, validation devices removed from the licensed gaming property for repair, upgrades or other reason must be disabled while off premises.

C	N	2C	2N
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Validation and Redemption Procedures

1. Only one associated user shall use a specific validation device during a session; another user may not use the same validation device during the established session. The authorized user must log onto the validation device for a discrete session or work shift, and validate tickets or slot coupons for the duration of the session.

C	N	2C	2N
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2. In the event that the validation device user goes on break, the casino must have written procedures in place to secure the bank and validation device to prohibit another individual from using the bank or device. The intent is to allow for breaks without closing the session when the system only allows one session or one log in per person per day. Ensure this requirement is met.

C	N	2C	2N
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3. To redeem a ticket or slot coupon, the floor person must review the ticket or slot coupon to ensure it is valid. The ticket or slot coupon bar code must be scanned or the validation number entered into the validation device. The floor person must verify the amount on the ticket or slot coupon agrees to the amount indicated on the validation unit and validates the ticket or slot coupon in the system. If the ticket or slot coupon is valid for redemption, the floor person pays the patron the appropriate amount and retains the redeemed ticket or slot coupon to represent the cash paid from the bank. In the event the ticket or slot coupon is not redeemable or the amount on the face of the ticket or slot coupon is different from the amount returned by the validation device, the ticket or slot coupon must be retained for further investigation by the gaming manager at the cashier's cage. Ensure this requirement is met.

C	N	2C	2N
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4. If communication is lost between the system and the validation device, the floor person must return the ticket or slot coupon to the patron. No tickets or slot coupons may be redeemed by the floor person when communication is lost. In lieu of returning the ticket or slot coupon to the patron, the floor person may redeem the ticket or slot coupon at the cage for the patron. In this case follow procedures in the TITO section. Ensure this requirement is met.

C	N	2C	2N
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5. Requests for payment of lost, stolen, expired or mutilated tickets or slot coupons may not be processed by the floor person with the validation device. Mutilated tickets or slot coupons, in this context, are tickets or slot coupons where the entire validation number is not visible. The floor person must contact a person of supervisory authority or direct the patron to the cashier's cage to resolve the situation. Ensure this requirement is met.

C	N	2C	2N
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6. Tickets and slot coupons validated using a validation device may be paid by following pouch procedures. Please refer to the Slots section for pouch pay procedures. Ensure this pouch pay procedures are followed.

C	N	2C	2N
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7. 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. Ensure the written accounting plan contains appropriate procedures.

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	_____	_____