Internal Compliance Officer (ICO) INSTRUCTIONS

The Accounting Section of the Colorado Internal Control Minimum Procedures (ICMP) requires Group B and Group C licensees to complete one full set of ICO Checklists and Attribute Worksheets every six months. For further information concerning the requirements of selecting and reporting the ICO designation to the Division, please refer to the Accounting Section of the ICMP. All documents relating to the ICO testing and reporting are available on the Division's website at www.colorado.gov/revenue/gaming.

SCOPE OF AUDIT PROCEDURES

The forms and reports subject to the criteria detailed below are reflected on the Sample Selection Documentation table, represented by the un-highlighted columns for the Sample Months. There is a corresponding Attribute Worksheet for each of these forms or reports.

The scope and sample size for detailed test work relative to the ICO testing may be unique to each licensee. Determining scope and sample size is a matter of professional judgment. However, at a minimum, three sample dates for tests of gaming documents, summaries and required statistical and summary reports must be tested during each 6-month review period.

The sample dates must be distributed throughout the 6 month period of review. The first sample date must fall within January-February (for the first 6 month review) and July-August (for the second 6 month review). The second sample dates must fall within March-April (for the first 6 month review) and September-October (for the second 6 month review). The third sample dates must fall within May-June (for the first 6 month review) and November-December (for the second 6 month review).

The dates of the documents and reports tested, along with the number of documents tested, are recorded on the Sample Selection Documentation form.

SAMPLE SELECTION FOR TESTS OF GAMING DOCUMENTS AND REPORTS

The ICO must test at least 5 documents for each type of form (except summary documents, and statistical and supporting reports) for each sample date selected. If there are less than 5 documents available for testing for the sample date selected, then additional sample dates are selected during that two month period. A minimum of 15 documents per form (e.g., jackpot payout, fills/credits, request for fills/credits, etc.) must be tested during the 6-month review period. If any type of form does not have at least 15 documents then test 100% of these transactions. The attribute worksheets are used to document the test results. If there is no attribute worksheet, the form is tested for compliance with the ICMP and the results are documented in the applicable 6-month sample column on the checklists.

The ICO must test a minimum of 3 summary documents for each type of summary document during each 6-month review period. A summary document includes more than one transaction, for example the slot summary, master games sheet, daily cash summary, etc. The ICO must also test the required statistical and supporting reports to coincide with the date of the summary document tested. Use the attribute worksheets and checklists to document the test results. For example, if May 15 gaming date is selected as the sample date to test the slot count paperwork, the corresponding daily cash summary showing receipt of these drop funds is selected for testing. The statistical reports and supporting reports corresponding with and reflecting the activity for the May 15 drop proceeds is selected for testing. This allows the funds to be traced from the source through the cage to the statistical and supporting reports.

The ICO must perform a review of all the statistical reports for at least 3 sample dates during the 6-month review period. The review must include the current, MTD and YTD data if applicable to the associated report. The Division encourages additional review of the statistical and supporting reports.

Based on the results of the ICO's findings, the ICO may want to expand the number of dates and/or documents tested. Additional guidance may be obtained in the American Institute of Public Certified Accountants (AICPA) literature and Statement on Auditing Standards (SAS) guidelines.

Note:
If computerized applications are used, alternate documentation and/or procedures that achieve the objectives of the ICMP will be acceptable. Such alternate documentation and/or procedures must be described in detail as to their acceptability. Any internal control variances that the licensee is using must be supported by written approval from the Division of Gaming. These variances are taken into consideration and tested when completing the checklists.

OBSERVATIONS

Observation of casino floor operations (e.g., drops, counts, fills, jackpots, etc.) should not be announced in advance. In a similar fashion, observation of operations in the casino cage and count room should not be announced in advance.

Observations must be carried out at various times throughout the period under examination. This is crucial in maintaining independent, unpredictable testing. All observations should not be performed from the surveillance room. Likewise, the activity under review should not be physically observed every time~~,~~ either. The element of surprise is lost if all observations of the same activity are performed in the same manner every time. At least one complete set of observations must be conducted during each period under review.

ICO REPORT FORMAT

The ICO report consists of four parts as follows:

Part I – General, Table Games, Poker, Surveillance, Dealer Tips and Table Games Equipment
Part II – Slot Machines
Part III – Slot Monitoring Systems, Wireless, TITO and EPCS
Part IV – Drop & Count, Cashier, Key Control, Accounting and Noncompliance Issues Found by Accounting from Other Departments

See the Division's website for the report templates. Each ICMP section listed above is included in the respective parts of the report. The ICO must follow the format of the report as shown in the report templates. The following is an example if a section does not apply to the casino:

TICKET IN/TICKET OUT
NONCOMPLIANCE ISSUE:
This section is not applicable. No further action required.
ICO RECOMMENDATION:
N/A
MANAGEMENT RESPONSE:
N/A

The following is an example if there are no issues noted by the ICO during his/her review:

GENERAL
NONCOMPLIANCE ISSUE:
No noncompliance issues noted. No further action required.
ICO RECOMMENDATION:
N/A
MANAGEMENT RESPONSE:
N/A

SUMMARY OF TEST RESULTS

To calculate the "Total Number of Items Inspected" column, use the number of items reviewed in completing each ICO checklist. Sum all applicable boxes on the checklist to arrive at a total number of items inspected. If there are any applicable attribute worksheets, add the number of items reviewed from the attribute worksheet to the number of items inspected from the ICO checklist. This total is posted to the Summary of Test Results.

For example: if the ICO checklist consists of 20 items, 3 of which are not applicable to the casino, the total from the checklist would be 17. If the section requires the completion of an attribute worksheet whereby 5 forms were tested, this would result in 22 items being posted to the Summary of Test Results.

SUBMITTING ICO REPORTS AND RELATED DOCUMENTS

ICO reports and related documents are due to the Division by January 31 and July 31. The ICO must submit the following documents electronically by the required due dates to be considered timely filed:

1. Summary of Test Results
2. Statement of Compliance
3. Sample Selection Documentation
4. ICO Reports
   Part I
   Part II
   Part III
   Part IV

The above documents are submitted electronically as word documents to the Division at dor_coloradocasinos@state.co.us. In the subject line of the email type ICO Report *Casino Name* January *Year* or ICO Report *Casino Name* July *Year* as applicable.

Each ICO report and related documents must conform to the following file name convention:

Name of Document	**File Naming Convention**
Summary of Test Results	ICO *Casino Name* Test Results January *Year*.doc or ICO *Casino Name* Test Results July *Year*.doc
Statement of Compliance*	ICO *Casino Name* Stmt of Compliance January *Year*.doc or ICO *Casino Name* Stmt of Compliance July *Year*.doc
Sample Selection Documentation	ICO *Casino Name* Sample Selection January *Year*.doc or ICO *Casino Name* Sample Selection July *Year*.doc
ICO Report	
Part I	ICO *Casino Name* Report Part I January *Year*.doc or ICO *Casino Name* Report Part I July *Year*.doc
Part II	ICO *Casino Name* Report Part II January *Year*.doc or ICO *Casino Name* Report Part II July *Year*.doc
Part III	ICO *Casino Name* Report Part III January *Year*.doc or ICO *Casino Name* Report Part III July *Year*.doc
Part IV	ICO *Casino Name* Report Part IV January *Year*.doc or ICO *Casino Name* Report Part IV July *Year*.doc

*Since this document contains signatures, mail the hard copy to 17301 W. Colfax Avenue, Suite 135, Golden, CO 80401 attention Chief Auditor, or the document can be imaged and emailed in accordance with the above instructions.

FOLLOW-UP

After the ICO completes and submits the required documents to the Division, the ICO must perform follow-up for noncompliance issues within two months of submitting the report to the Division. The ICO must document the follow-up on the ICO checklists by noting in the appropriate column (i.e., 2C or 2N)

whether the noncompliance issue was in compliance or out of compliance at follow-up. The ICO must also document the date follow-up was performed. This documentation is retained at the casino.

(Casino Name)
ICO REPORT PART I
(January 1 through June 30, Year or July 1 through December 31, Year)
(ICO Name)

Note: Part I of the ICO Report includes the General, Table Games, Poker, Surveillance, Dealer Tips and Table Games Equipment ICMP sections and related ICO checklists. Each of these sections must be included in this report. See ICO Instructions for sample wording if the section does not apply or no issues were noted during the testing.

(The following are examples of how to draft noncompliance issues noted during your review.)

The following non-compliance items were noted during the internal compliance audit of the *Casino* for the period of (January 1, Year through June 31, Year or July 1, Year through December 31, Year). Management responses are included.

GENERAL

NONCOMPLIANCE ISSUES:

1. CLGR 47.1-414 requires licensees to permanently display in a conspicuous manner a notice (signage) that "IT IS UNLAWFUL FOR ANY PERSON UNDER THE AGE OF TWENTY-ONE TO ENGAGE IN LIMITED GAMING." This sign is not displayed in a conspicuous manner.

ICO RECOMMENDATION:
I recommend posting a sign containing this language by all the exterior doors of the casino.

MANAGEMENT RESPONSE:
The required signage was posted by all the exterior doors on MM/DD/YY.

Table Games

NONCOMPLIANCE ISSUE:

1. While reviewing the paperwork associated with the DD/MM/YY Bonus 6 jackpot in the pit, it was noted that the pre-numbered Request for Table Games Jackpot Payout Slip was used out of sequence. On that date, slip #A0008 was voided and replaced with slip #A0011.

   Further investigation showed that slip #A0009 was used for the following jackpot on DD/MM/YY. The table games auditor had correctly logged the actual forms used.

ICO RECOMMENDATION:
I recommend that all pre-numbered forms be used sequentially to comply with the ICMP and strengthen internal control. If a form is used out of sequence, I recommend that the “missed” slips are properly voided.

MANAGEMENT RESPONSE:
Accounting voided slip #A0010 to ensure slips remain in sequential order. Additionally all Blackjack supervisors were coached on the importance of using restricted gaming forms in correct sequential order as per ICMP.

NONCOMPLIANCE ISSUE:

2. The ICMP states "At the beginning and end of each shift, each table game tray must be inventoried by the pit supervisor and another licensed individual. An inventory must be taken and recorded at the beginning and end of each shift, even if a table has been closed for the entire shift." During inspection on MM/DD/YY it was determined not all tables are being counted down at the beginning of the day shift. Some were being counted down later in the day before they are opened.

ICO RECOMMENDATION:

The pit supervisors need to ensure an inventory is taken for all tables at the beginning of each shift and personnel should read the ICMP so they are aware of the requirements relating to their job responsibilities. Please consult with the Table Games auditor to keep in mind that when performing the table audit the day shift openers should have a time written on them which should be close to the time the pit opened for that day.

MANAGEMENT RESPONSE:

I have spoken with the Table Games Manager regarding all tables not being inventoried prior to opening the pit. The Table Games Manager will make copies of the ICMP pertaining to table games for the Pit Supervisors and will train them on opening and closing procedures. Table Games Auditor has been counseled to pay closer attention to the times recorded on the openers to ensure that they are being inventoried in a timely manner. If they are not, the Auditor will notify the ICO and the Table Games Manager.

POKER

NONCOMPLIANCE ISSUE:

1. The ICMP states currency in a wallet, which is kept in a pocket, is allowed. I noted dealer John Doe had currency and tokens on his person that was not in a wallet.

ICO RECOMMENDATION:

The poker room supervisor needs to train the poker dealers on the proper procedures and spot check the dealers to ensure they are in compliance with this requirement.

MANAGEMENT RESPONSE:

The poker room supervisor sent a memo to all dealers outlining the requirement. The poker room supervisors will spot check the dealers on a weekly basis.

SURVEILLANCE

NONCOMPLIANCE ISSUE:

1. Camera 39 (portion of floor coverage) was not recording properly. The image was all white (snow). This began approximately 5:30 pm on MM/DD/YY and image was restored at 7:30 am on MM/DD/YY. Reviewed surveillance room access camera, no individuals accessed the surveillance room at the time image was lost. A review of the Drop Comparison Report for this drop showed no unresolved variances.

ICO RECOMMENDATION:

Security personnel or Shift Managers need to check camera images in surveillance room prior to drop commencing and on a regular basis to verify equipment is properly working.

MANAGEMENT RESPONSE:

This procedure will be implemented as of MM/DD/YY.

NONCOMPLIANCE ISSUE:

2. During the count, the count team members, whether removing monies from the bucket or box, counting, sorting, or verifying, must not obstruct the camera view of the monies.

   On surveillance review of drop and count for MM/DD/YY, the drop team was conducting the coin count off of the cart. The cart was partially blocking the view of the count in progress and one could not see the weigh scale. A review of the Drop Comparison Report for this drop showed no coin variances.

ICO RECOMMENDATION:

Counsel count team members on the necessity of not blocking camera coverage with the drop cart.

MANAGEMENT RESPONSE:

The count team supervisor will train the count team on the proper procedures and will review additional surveillance tapes to make sure proper procedures are followed.

DEALER TIPS

NONCOMPLIANCE ISSUE:

1. Tips must be clearly identfied by the dealer when received and immediately deposited into a locked toke box at the table. All toke boxes must be securely maintained at all times.

   While oberving dealer Jane Doe on MM/DD/YY I noted she did not consistently identify her tips prior to depositing the tips in the toke box.

ICO RECOMMENDATION:

The pit supervisor should train the dealers on the proper procedures of accepting tips.

MANAGEMENT RESPONSE:

The pit supervisor sent a memo to all dealers outlining the proper procedures for accepting tips.

Table Games Equipment

NONCOMPLIANCE ISSUE:

1. This section is not applicable. No further action required.

ICO RECOMMENDATION:

N/A

MANAGEMENT RESPONSE:

N/A

(Casino Name)

ICO REPORT PART II

(January 1 through June 30, Year or July 1 through December 31, Year)

(ICO Name)

Note: Part II of the ICO Report includes the Slot Machines ICMP section and related ICO checklist. See ICO Instructions for sample wording if no issues were noted during the testing.

(The following are examples of how to draft noncompliance issues noted during your review.)

The following non-compliance items were noted during the internal compliance audit of the *Casino* for the period of (January 1, Year through June 31, Year or July 1, Year through December 31, Year). Management responses are included.

SLOT MACHINES

NONCOMPLIANCE ISSUE:

1. A copy of each slot machine's respective par sheet, indicating the probability of hitting each award and the associated pay for each award available, must be maintained inside of each slot machine.

   While checking for PAR sheets it was noted that machine 1006 did not have a copy of the game's PAR sheet inside the game.

ICO RECOMMENDATION:

The slot department was immediately notified and advised to get a replacement PAR sheet for the game. Each machine on the floor should be checked to ensure that the proper PAR sheet is maintained in the machine.

MANAGEMENT RESPONSE:

The slot department has been instructed to verify that PAR sheets are in each slot machine and that the PAR sheet corresponds to the current game. The slot department is to provide a written report to the ICO no later than MM/DD/YY with the results of their check and attestation that the correct PAR is being maintained in each machine.

NONCOMPLIANCE ISSUE:

2. A progressive jackpot log must be maintained for all progressive banks. This log reflects the licensee name, applicable month and year, and identification of the bank. The log must be used to record, on a daily basis, the amount of the progressive liability (the advertised jackpot, and any secondary jackpot progressive liabilities), as well as any primary and secondary handpay jackpots. Statewide progressives do not need to be logged.

   Original log for *Month, Year* had been dropped in the accounting box instead of the copy. Accounting personnel did not transfer data from *Month* 1st to the 4th and get the original back to the floor. Progressive data is lost for the period of *Month* 1 – 4, *Year*.

ICO RECOMMENDATION:

Accounting personnel need to have further training on the necessity of reviewing progressive logs and ensuring that corrections are noted on the original logs when needed in addition to the copies reviewed daily.

MANAGEMENT RESPONSE:

The controller will be required to hold training session with accounting personnel on progressive logs.

NONCOMPLIANCE ISSUE:

3. CLGR 47.1-1230 states "A light must be installed on the top of the slot machine that automatically illuminates when the interior of the slot machine is accessed. Video bar top slot machines do not

need a light, but must display a message on the screen indicating that a door is open. This provision, in whole or in part, may be waived by the Director." The top light on slot machine 11619 did not illuminate when the main door was opened.

ICO RECOMMENDATION:

The Slot Department Manager needs to ensure staff is checking slot machines for proper operation of required lights.

MANAGEMENT RESPONSE:

Slot Department Manager is currently setting up and scheduling floor person preventive maintenance along with the slot technicians doing their preventive maintenance on all games throughout the casino. In addition to this slot management will be walking the floor and addressing these types of maintenance issues. These issues will also be logged on the repair log that the slot technicians will be responsible for checking on a daily basis.

(Casino Name)

ICO REPORT PART III

(January 1 through June 30, Year or July 1 through December 31, Year)

(ICO Name)

Note: Part III of the ICO Report includes the Slot Monitoring Systems, Wireless, TITO and EPCS ICMP sections and related ICO checklists. Each of these sections must be included in this report. See ICO Instructions for sample wording if the section does not apply or no issues were noted during the testing.

(The following are examples of how to draft noncompliance issues noted during your review.)

The following non-compliance items were noted during the internal compliance audit of the *Casino* for the period of (January 1, Year through June 31, Year or July 1, Year through December 31, Year). Management responses are included.

SLOT MONITORING SYSTEMS

NONCOMPLIANCE ISSUE:

1. The ICMP require the casino to have updated data flows for the system and modules. The documentation should start at the slot machine, go through the monitoring system and show the integrated tables and fields needed to create Division-required reports.

   At the conclusion of the audit, the casino did not have such documentation in place. IT staff is working with the vendor to provide this data flow.

ICO RECOMMENDATION:

I recommend the casino staff continues to work with the vendor to obtain this required information.

MANAGEMENT RESPONSE:

The IT department continues to work with the vendor on this issue. Thus far, no progress has been noted.

WIRELESS

NONCOMPLIANCE ISSUE:

1. The validation devices may only be used at the casino where they were checked out and on the casino gaming floor where gaming activity is performed. All validation device transactions must be under surveillance coverage. During my observation on MM/DD/YY I noted the validation device was taken off the gaming floor by Wanda Ring while she was on break.

ICO RECOMMENDATION:

The employees using the validation devices need to be trained on the proper procedures.

MANAGEMENT RESPONSE:

Agree. Training was provided to all impacted staff on MM/DD/YY and MM/DD/YY and each person was required to sign the attached memo stating their understanding of the required procedures.

TITO

NONCOMPLIANCE ISSUE:

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 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 is reviewed by someone other than the individual who made the correction/adjustment. This review is evidenced by the reviewer’s initials and date of the review.

On the audit for ticket in for drop period ending MM/DD/YY, the auditor made adjustments to the actual tickets redeemed for two machines.

ICO RECOMMENDATION:

This is a training issue for the relatively new auditor. Recommend an intensive training session with the auditor.

MANAGEMENT RESPONSE:

The supervisor will provide training with necessary personnel.

Electronic Promotional Credit Systems (EPCS)

NONCOMPLIANCE ISSUE:

This section is not applicable. No further action necessary.

ICO RECOMMENDATION:

N/A

MANAGEMENT RESPONSE:

N/A

(Casino Name)

ICO REPORT PART IV

(January 1 through June 30, Year or July 1 through December 31, Year)

(ICO Name)

Note: Part IV of the ICO Report includes the Drop and Count, Cashier, Key Control, and Accounting ICMP sections and related ICO checklists. Each of these sections must be included in this report. See ICO Instructions for sample wording if the section does not apply or no issues were noted during the testing.

(The following are examples of how to draft noncompliance issues noted during your review.)

The following non-compliance items were noted during the internal compliance audit of the *Casino* for the period of (January 1, Year through June 31, Year or July 1, Year through December 31, Year). Management responses are included.

DROP & COUNT (Slots)

NONCOMPLIANCE ISSUE:

1. Prior to running each denomination through the count machine, two count team members test the machine with a predetermined number of coins or calibrated weights. Team members record the number of coins tested, and discrepancies, and their signatures on the Slot Summary Report to document the testing process.

   On surveillance review of drop and count for MM/DD/YY, the drop team did not use tokens and coins from predetermined test box. I was unable to visually verify the test due to the coin cart blocking view. Test was conducted using drop monies from machines and documented on the Slot Summary Report. A review of the Drop Comparison Report for this drop showed no coin variances.

ICO RECOMMENDATION:

Count team members need to be counseled on the proper procedures and reinforce the necessity of using predetermined test monies from the test box. They also need to be counseled on the necessity of not blocking camera coverage.

MANAGEMENT RESPONSE:

The supervisor of the count team will provide training to the count team regarding the proper procedures and will review additional surveillance tapes to make sure proper procedures are followed. The supervisor will counsel drop team over any irregularities.

NONCOMPLIANCE ISSUE:

2. Before a team member leaves the room, the other team members must stop what they are doing and observe the other team member leave. During a review of the count process it was observed that one team member does not observe the team member leave.

ICO RECOMMENDATION:

The Count Manager must ensure all team members follow the ICMP requiring all team members to stop what they are doing and observe the door the entire time it is open.

MANAGEMENT RESPONSE:

The Count Manager held a team meeting and reiterated the ICMP Policy for leaving the count rooms.

DROP & COUNT (Table Games)

NONCOMPLIANCE ISSUE:

1. Per ICMP, “after table inventory procedures are completed, a drop team member must exchange the full drop boxes with empty drop boxes. Another drop team member must physically verify that the empty drop boxes are securely locked into place on the tables.”

During an observation of the Poker drop, three drop boxes were not verified to be secure on the table.

ICO RECOMMENDATION:

The drop team must ensure all members are aware of and follow all applicable ICMP during the table games drop process.

MANAGEMENT RESPONSE:

This issue has been discussed with the staff members directly involved. Additionally, all Surveillance personnel Leads and Supervisors have been re-educated on the proper ICMP regarding the Table Games Drop procedures.

NONCOMPLIANCE ISSUE:

2. During the review of the soft count performed by floor personnel on MM/DD/YY the opener shows the verifier who indicates the box is empty, but fails to show the camera the empty table box. This was noted for all boxes.

ICO RECOMMENDATION:

The opener should show the verifier the empty box, the verifier indicates that they see the box is empty and then the opener should hold the box up to the camera so surveillance can record that the box is empty. Additional training needs to be provided for all floor personnel performing soft count.

MANAGEMENT RESPONSE:

We will schedule training for all count personnel to make them proficient in soft count procedures. With the recent changes to the security schedule it became necessary to involve personnel that had little training with soft count. I will coordinate with the cage manager to schedule some formal training. The verifier is to show the camera the box is empty before they lock the box back up. I will coordinate with both the security manager and slot manager to set up formal training.

DROP & COUNT (Kiosks)

NONCOMPLIANCE ISSUE:

1. This section is not applicable. No further action required.

ICO RECOMMENDATION:

N/A

MANAGEMENT RESPONSE:

N/A

CASHIER

NONCOMPLIANCE ISSUE:

1. Bagged coin coming off a jet sort machine must be immediately sealed. If the bags are not color coded to identify the denomination of coin contained within the bag, the bag must be tagged with the denomination. Any bagged coin that does not contain a standard fill amount must be tagged with the amount contained in the bag. A list identifying which color bag corresponds to which denomination, and the standard fill amounts, must be maintained in the cashier cage.

   Tested 5 bags and found one nickel bag was short 1 nickel. The cashier was aware of the procedure to complete a Weigh/Wrap Variance Repot and one was completed for the aforementioned variance.

ICO RECOMMENDATION:

Continue with the monthly testing by accounting personnel per ICMP.

MANAGEMENT RESPONSE:

Agree

NONCOMPLIANCE ISSUE:

2. On MM/DD/YY, I identified eight straps of $10 bills with dates exceeding the allowable seven days, some up to 10 days since the straps were last verified and initialed. These straps should have been recounted, initialed and dated within the required seven days.

ICO RECOMMENDATION:

Straps of bills must be recounted, initialed and dated at least weekly. This is a recurring problem. There already is a policy that the cashiers recount, initial and date the straps on a certain weekday. I do believe this is being done. I believe that the cashiers are getting the old straps from the vault. Since this continues to be a problem I have two recommendations that may help solve the problem. I recommend that all Shift Managers be trained to rotate old money out of the vault whenever they do the vault inventory. This will eliminate the problem of the cashier pulling old money out of the vault and putting it into their drawers. And/or make it a policy that the cashier must recount, initial and date all straps taken out of the vault, no matter what the date on it is, prior to it going into the cashier's drawer.

MANAGEMENT RESPONSE:

The Shift Managers are supposed to rotate old money out of the vault first; but the cashiers are supposed to verify any money coming out of the vault to make sure the dates are within the 7 day grace. If not, they are to verify all straps before they go into the drawers. I will be posting a reminder memo to this fact. I will also post a memo in the vault for the Shift managers to make sure they pull old money first so that this doesn't happen again.

KEY CONTROL

NONCOMPLIANCE ISSUE:

1. While reviewing the signature cards for restricted keys, it was noted that a security officer checked out key #33 for the card cabinet, but her signature card did not include that key as an authorized key. Further inspection showed that none of the security guards had key #33 listed on their signature cards although they are typically the employees that check out this key.

ICO RECOMMENDATION:

I recommend that all security officer signature cards be reviewed and corrected if necessary to include key #33.

MANAGEMENT RESPONSE:

The signature cards were updated accordingly on MM/DD/YY.

ACCOUNTING

NONCOMPLIANCE ISSUE:

1. ICMP Accounting A. General Adequate Explanation Criteria states, "The results of all reviews and investigations must be documented in writing (adequate explanation criteria) as evidence that required procedures have been performed." There is no evidence of investigations on MM/YYYY Hold Report.

ICO RECOMMENDATION:

The Revenue Audit Manager must ensure staff is properly completing and documenting variance investigations.

MANAGEMENT RESPONSE:

Revenue Audit Management will ensure proper investigation and documentation is complete on all required statistical reports.

NONCOMPLIANCE ISSUE:

2. ICMP Accounting A. General Adequate Explanation Criteria states, "The results of all reviews and investigations must be documented in writing (adequate explanation criteria) as evidence that

required procedures have been performed." The Blackjack Statistical Report for Month, Year is missing the "Reviewed by:" signature.

ICO RECOMMENDATION:

The Revenue Audit Manager must ensure staff is signing all paperwork reviewed.

MANAGEMENT RESPONSE:

The report was a reprint and did not receive the required review signature. Revenue Audit Management will ensure all required statistical reports are reviewed and signed and dated as evidence of the review.

NONCOMPLIANCE ISSUES FOUND BY ACCOUNTING FROM OTHER DEPARTMENTS

NONCOMPLIANCE ISSUE:

1. Several Closer (white original) forms had "Opener" circled and the table games auditor caught the errors.

ICO RECOMMENDATION:

Please ensure noncompliance items have been documented and tracked to minimize repetitive issues.

MANAGEMENT RESPONSE:

Noncompliance items have been documented and tracked by accounting. Accounting will send notifications to appropriate personnel to inform them of the noncompliance items, which will minimize repetitive issues from occurring.

ICMP Compliance Checklist: Section 1, GENERAL
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)	
Date & Time Completed	
Date Follow-up Performed	

	Initial Review	Follow-up
(1) Total items tested		
(2) Total noncompliance items		

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

COLORADO LIMITED GAMING ACT

1. **CRS 12-47.1-820 Persons in supervisory positions – unlawful acts**
   It is unlawful for any dealer, floorman, or any other employee who serves in a supervisory position to solicit or accept any tip or gratuity from any player or patron at the premises where he/she is employed. Interview the supervisors (e.g., pit boss, slot supervisor, etc.) to determine compliance with this requirement.

C	**N**	**2C**	**2N**

2. **CRS 12-47.1-830 Failure to display operator and premises licenses**
   The licensee is required to permanently display, in a conspicuous manner, their unexpired gaming license. (See also CLGR 47.1-410). Review the posted gaming license to determine compliance with this requirement.

C	**N**	**2C**	**2N**

3. **CRS 12-47.1-830 Failure to display operator and premises licenses**
   Licensee is required to permanently display in a conspicuous manner a notice (signage) that states, "IT IS UNLAWFUL FOR ANY PERSON UNDER THE AGE OF TWENTY-ONE TO ENGAGE IN LIMITED GAMING." (See also CLGR 47.1-414). Review the posted notice to determine compliance with this requirement.

C	**N**	**2C**	**2N**

4. **CRS 12-47.1-829 Detention and questioning of person suspected of violating article (Optional, but recommended)** Display in a conspicuous place in the establishment a notice (signage) substantially saying, "ANY GAMING LICENSEE, OR ANY OFFICER, EMPLOYEE, OR AGENT THEREOF WHO HAS PROBABLE CAUSE TO BELIEVE THAT ANY PERSON HAS VIOLATED ANY PROVISION PROHIBITING CHEATING IN LIMITED GAMING MAY DETAIN THAT PERSON IN THE ESTABLISHMENT." Review the posted notice to determine compliance with this requirement.

C	**N**	**2C**	**2N**

COLORADO LIMITED GAMING REGULATIONS (CLGR)

RULE 3 – APPLICATIONS, INVESTIGATIONS AND LICENSURE

1. **CLGR 47.1-313 (2) License premises - location**
   a. No limited gaming shall be conducted or permitted outside of the licensed premises.

C	**N**	**2C**	**2N**

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

b. All persons participating in limited gaming must stand or sit within the licensed premises.

c. No licensee shall permit any person to conduct or participate in limited gaming who is not within the licensed premises.

d. All gaming devices offered to play must be within the licensed premises.
Review patron activity to determine compliance with these requirements.

REQUIREMENTS FOR POSTED GAMING MAPS

(1) The licensee shall generate computer-derived maps for each floor of the casino, which shall be of a scale that is a minimum of 3/32 of an inch (3/32") to a foot. The maps shall assure accuracy of square footage calculations and visibly distinguish gaming areas from non-gaming areas. A map of a scale that is a minimum of 3/32" to a foot shall be available for inspection upon request by an employee of the Division. Review maps to determine compliance with this requirement.

C	N	2C	2N

(2) As an alternative, the licensee can prominently post a copy of computer-derived maps, which measure at least 8 ½ by 11 inches for each floor of the casino. No fewer than one map per every 1,000 square feet of gaming area will be posted within or adjacent to the gaming area of that floor. The posted maps will be to proper scale and cannot be reduced to fit a smaller page or frame. Review posted maps to determine compliance with this requirement.

C	N	2C	2N

(3) The following notice will be printed on, or posted adjacent to, each of the posted floor maps. "Shaded areas on this floor plan of the _____ Casino represent those areas licensed for limited gaming activities. Any person conducting or participating in limited gaming must stand or sit within the licensed area as indicated on this map, under the rules of the Colorado Limited Gaming Control Commission." Review posted maps to determine compliance with this requirement.

C	N	2C	2N

2. **<u>CLGR 47.1-318 Licensed premises – modification</u>**
Any retail licensee may change the configuration of its licensed premises upon prior approval of the Division. (Note: The draft must be approved before changes to the licensed premises can be made.) Review last configuration change to determine compliance with this requirement.

C	N	2C	2N

RULE 4 - RIGHTS AND DUTIES OF LICENSEES

1. **<u>CLGR 47.1-404 List of personnel</u>**
The retail licensee must submit changes to its lists of employees by the first day of each month, unless the Director, in writing, demands more frequent notification or allows less frequent notification. (Check CEZFS Personnel System to ensure the system is current and updated on a regular basis.) Review most recent employee change to determine compliance with this requirement.

C	N	2C	2N

2. **<u>CLGR 47.1-405 Information to be furnished by licensee (5)</u>**
Licensees must report the movement of devices to both the local Division office and the Division's Administrative office on a weekly basis. All device movement must be submitted to the Division in an electronic format. Check the serial number on the slot

C	N	2C	2N

Legend:
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machine device inventory spreadsheet submitted to the Division to the serial number on the slot machine. Perform this check on a minimum of 25 machines.

3. **CLGR 47.1-409 Support licensee identification**
Every person licensed as a key or support licensee must wear, in plain view, identification issued by the Commission or Division. This section shall not apply to proposition players playing in poker games or to employees engaged in undercover security operations for the licensee. Check to see if there are procedures in place to ensure employees do not work without a valid gaming license.

C	N	2C	2N

4. **CLGR 47.1-414 Player rules**
A retail licensee must post the following rules in the licensed areas (ensure posting by pit area, as well as other areas in the casino):
(a) Players and other persons present in the gaming area must be at least 21 years of age;
(b) No side bets are permitted;
(c) No credit is extended;
(d) It is unlawful to claim unattended or unearned credits and money on gaming devices;
(e) It is unlawful to participate in limited gaming activities while intoxicated;
(f) Federal law prohibits the use of casino chips and tokens outside this establishment for any monetary purpose (i.e., rule must be posted at least at all cashier cages).
Review posted rules to determine compliance with this requirement.

C	N	2C	2N

5. **CLGR 47.1-417 Patron disputes**
In a patron dispute, a licensee must notify the disputing patron that the patron has a right to contact the Division regarding the dispute. If a licensee refuses payment of alleged winnings to a patron, the licensee and the patron are unable to resolve the dispute to the patron's satisfaction, or the dispute involves at least $250, the licensee must immediately notify the Division. The slot machine shall not be reset or altered until a Division investigator has arrived (see Notification Requirements). Review most recent patron dispute to determine compliance with this procedure.

C	N	2C	2N

6. **CLGR 47.1-418 Special rules of conduct**
A retail licensee may establish rules of conduct for players and spectators on its licensed site. Any such rules must be posted. The Director shall have the authority to immediately terminate any or all of such rules in any retail establishment.

C	N	2C	2N

ICMP - GENERAL – C. OTHER MATTERS

1. The licensee must make available to all personnel (i.e. in the pit area, cage, count rooms, etc.) a copy of the most recent version of ICMP, CLGR, and Act. This information may be maintained electronically; however, in the event that the electronic format is not available, the licensee must have a hard copy of the ICMP, CLGR, and Act available at all times. Check each area (e.g., pit, cage, slots, accounting, etc.) to ensure there are copies, or an electronic copy, of the most recent version of ICMP, CLGR and Act available.

C	N	2C	2N

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

2. A copy of all Division approved variances, which reflect an approved ICMP variance request for alternative procedures affecting a specific area, must be maintained in that department. The variances must clearly indicate the Division's approval, including the approval date and indication of the individual who approved the variance. If a variance is applicable to multiple departments, each department is required to maintain a copy of the approved variance. Check each area (e.g., pit, cage, slots, accounting, etc.) to ensure there are copies of all approved variances for that department.

C	N	2C	2N

3. On the last day of each month, a licensee shall perform a device count of all devices on the floor. This count must include the count for slots and each table game type (e.g. Black Jack, Poker, Craps, Roulette) and must be electronically submitted to the licensing office nearest to the city in which the licensee's business resides no later than the second day of the following month. Review most recent device count that was electronically submitted to the Division to determine compliance with this procedure.

C	N	2C	2N

ICMP - GENERAL – E. KEY EMPLOYEES

1. For group B and C licensees, a key employee must be on the licensee's premises at all times while open for the business of conducting limited gaming. For the purposes of this section, premise is defined as the gross building area as reflected on the licensee's gaming map. A key employee may go outside of the licensed premise within five feet (5') of a door. For commonly owned casinos, physically connected by a wall with an opening between the casinos, key employees may go between the casinos. Group A licensees must have a key employee available, within 15 minutes of any request, at all times.

C	N	2C	2N

ICMP - GENERAL – H. GAMBLING PAYMENT INTERCEPT

1. An IRS W-2G form is required if:
   - The winnings (not reduced by the wager) are $1,200 or more from a slot machine,
   - The winnings (reduced by the wager or buy-in) are more than $5,000 from a poker tournament,
   - The winnings for certain table games (reduced by the wager) are $600 or more, and at least 300 times the amount of the wager.

   Prior to making a payment to a winner, the licensee shall obtain the name, address, and social security number of the patron from the W-2G, or a substantially equivalent form, to be filed with the United States Internal Revenue Service and submit the required information to the Gambling Payment Intercept (GPI) registry operator. In some circumstances, the registry needs to be searched only once per gaming day for a winning

C	N	2C	2N

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

patron. Interview the licensee's front line employees to determine their understanding of this procedure.

Searcher Requirement

1. If the licensee cannot access the registry for a 24-hour period for any reason, the licensee must notify Colorado Interactive (CI). If the outage continues for over 72 hours the licensee must notify the Division. During any acceptable period of inaccessibility of the registry to a licensee, the licensee must maintain a listing of cash prize payment winners during the inaccessibility period and maintain documentation explaining why the licensee was not accountable for the period of inaccessibility. Interview the licensee's front line employees to determine their understanding of this procedure.

C	N	2C	2N

2. When performing a search the licensee must enter the required information listed below:

C	N	2C	2N

   - Social Security Number of Patron
   - First Name of the Patron
   - Last Name of the Patron
   - Date of Birth
   - Payout Amount
   - Reference Number

   The licensee must verify whether the taxable jackpot winner is listed in the GPI registry when an unclaimed jackpot is claimed.

   The licensee must enter a number in the reference field. The reference number may be the jackpot slip number, the W-2G number, or other number that will link the GPI Usage Report to the W-2G, or equivalent form. Verify that the required information is being entered when performing a search.

3. The licensee must check all last names provided by the patron and recorded on the form W-2G or substantially equivalent form, through the GPI database. The searcher will need to communicate through the outage/exception logs the need for multiple searches for a single W-2G transaction or omitted searches to accounting staff for the search report to reconcile to the number of W-2Gs issued. Procedures must be in place to ensure the patron receives his/her Notice(s) of Intercept Receipt and Intercept Gambling Winnings Letter(s) and accounting receives the Gambling Payment Intercept Receipt(s). Verify the licensee has written procedures in place, that they are being followed and that the outage/exception logs contain the information required by ICMP.

C	N	2C	2N

Payer Requirements

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

1. Upon verification that a cash payment winner is listed in the registry, the licensee must submit payment electronically to the registry operator in the amount indicated by the registry by the end of the following business day. The licensee must have written procedures in place to verify all intercepts are identified and paid to the registry. Verify the licensee has written procedures in place and that they are being followed.

C	N	2C	2N

System Administrator

1. Licensees shall have written procedures in place to ensure the confidentiality of the information and to restrict access to the system to individuals with job duties that require access to the registry. Licensees shall not allow employees to share account sign-ons or passwords. Check to see that written procedures are in place to restrict access. Verify that user and passwords are not being shared.

C	N	2C	2N

2. Each licensee must have a system administrator, payer and searcher registered at all times. System access for terminated (voluntary or involuntary) users must be removed as soon as possible but no later than 72 hours after the effective termination date. Interview the licensee's Administrator to determine their understanding of this requirement.

C	N	2C	2N

Accounting Requirements

1. The licensee must have procedures in the Written Accounting Plan and written procedures for the applicable gaming departments/employees affected to ensure compliance with the Gambling Payment Intercept Act and Regulations. Verify that there are procedures in place and that they are being followed.

C	N	2C	2N

2. A review of each gaming day's GPI activity must be completed on a timely basis, not to exceed four (4) days from the gaming date being reviewed. The licensee must be able to support and/or explain missed or excessive searches. At a minimum, the procedures must include reviewing the GPI system outage/exception logs, GPI Usage Reports, and W-2Gs or W-2G reports. The outage/exception logs must include all required information, and must be submitted to accounting whenever an outage/exception occurs, and, at a minimum, monthly. Review documents and process to ensure compliance with requirements.

C	N	2C	2N

3. The accounting department must complete a report, in Excel format, to include information from the GPI Usage Report and W-2G forms or W-2G report. The report must be completed by the licensee each month prior to submission of the monthly gaming tax return. This report is a summary of GPI activity for a one month period and must include all required information. All W-2G forms issued by the licensee during the month must be reflected on the GPI Usage Report. Any variances between the GPI Usage Report and the W-2G forms issued must be adequately documented and explained. Ensure compliance with requirements.

C	N	2C	2N

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

Additional Comments*:*

Review Recap

	Initial Review	*Follow-up*
(1) Total items tested	_____	_____
(2) Total noncompliance items	_____	_____

ICMP Compliance Checklist: Section 2, TABLE GAMES
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 – TABLE GAMES - A. GENERAL

BLACKJACK VARIATION GAMES

1. Licensee's must have procedures in place to mitigate the possibility of theft and/or cheating when special equipment or game pieces are associated with any table game. Are there adequate procedures in place regarding the special equipment or game pieces? Check to see if procedures are being followed.

C	**N**	**2C**	**2N**

TABLE GAMES PIT

1. Access to the pit area must be restricted to employees of the Pit Department. In addition, security and other authorized individuals may access the pit for the necessary conduct of gaming in the pit. Interview the pit supervisor, table games manager, and dealer to determine their understanding of this requirement.

C	**N**	**2C**	**2N**

2. Only items necessary for the operation of the pit are allowed in the pit. Currency in wallets or money clips is allowed in the pit as long as it is kept in the person's pocket. Interview pit personnel to ensure they know the requirement and physically check the pit for extraneous items. Spot check dealers and/or pit supervisors to see if any have currency, chips or tokens in their pockets, other than their wallets or money clip. Ensure this requirement is met.

C	**N**	**2C**	**2N**

3. If a drop box automatically locks itself during the course of play, the drop box shall be removed from the table by security. Play of the game must be suspended while the box is removed for repair. The drop box must be opened and reset in the pit, under surveillance, and under the supervision of the gaming manager, security, and the pit supervisor. After the drop box has been repaired and reset, it is securely locked to the table. Interview pit supervisors to determine their understanding of this procedure.

C	**N**	**2C**	**2N**

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

4. If a drop box cannot be repaired in the pit, it may be exchanged with an empty drop box. The drop box is taken to, and secured, in the count room by security and another licensed employee. They obtain an empty drop box and return to the pit. The empty drop box is placed on the table with a note indicating the problem, the previous drop box designation and shift and dropped in the replacement drop box so that the contents may be combined and attributed to the individual table during the count. After the drop box has been attached to the table, play may resume. If the drop box cannot be repaired or replaced due to mechanical difficulties, the table must be closed until the drop box is repaired or a working (usable) empty drop box is attached to the table. Interview pit supervisors to determine their understanding of this procedure.

C	N	2C	2N

PIT SUPERVISION

1. Adequate supervision must be maintained at all times. Adequate supervision means having one or more licensed employees who are knowledgeable in the games supervised and the regulatory requirements of such games, and are able to adequately monitor the play of all tables. Licensees offering table games must have a pit supervisor in the pit at all times when tables are open for play. Is there a pit supervisor present when tables are open? Is the pit supervisor able to handle the demands of supervising the pit?

C	N	2C	2N

2 Licensees offering table games must submit to the Division's Table Games Committee Chair a written pit supervision plan, which details how adequate supervision is going to be achieved. Written approval must be received from the Division prior to offering any table games for play. A copy of the approved plan must be maintained in the pit area.

C	N	2C	2N

3. At no time may a dealer relieve a pit supervisor unless that dealer assumes the duties of the pit supervisor for the remainder of the shift. When a dealer relieves a pit supervisor, that dealer is automatically ineligible to participate in the distribution of tips for the remainder of the shift. Interview the pit supervisor and dealers to ensure their understanding of this policy.

C	N	2C	2N

4. A pit supervisor may relieve a dealer temporarily for emergency purposes only (not to exceed 10 minutes). A scheduled relief dealer must be used for regular break periods. A pit supervisor, while temporarily relieving a dealer for emergency purposes, may accept tips on behalf of the regularly scheduled dealer. These tips must be immediately deposited in a locked box reserved for that purpose. The pit supervisor, if not permanently relieved by a dealer, must be relieved by another pit supervisor, a shift manager or other licensed employee knowledgeable of the games being played. Interview the pit supervisor and dealers to ensure their understanding of this policy.

C	N	2C	2N

KEY CONTROL

1. Separate locked areas in the pit shall be used to store all dice, cards and controlled forms issued by accounting. Controlled forms must not be stored with any other items. Is the area in the pit that contains the controlled forms secured and locked at all times? Is a separate locked box attached to each table for dealer tips? Access keys to these areas must be issued and controlled through the cage using key control logs or through an automated key tracking system. Do the pit supervisors have control of the keys they signed out?

C	N	2C	2N

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

PIT AUTOMATED SYSTEMS

1. Prior to relying on a pit system, the licensee must test the system to ensure the system is properly communicating, functioning correctly and the information provided by the system is accurate and reliable. Did the licensee test the automated system prior to relying on the system?

C	N	2C	2N

2. The licensee must ensure access to the pit system is authorized to appropriate individuals at appropriate levels to be consistent with a manual system.

C	N	2C	2N

3. If the pit system goes down, the licensee reverts back to the manual process. Is the pit supervisor aware of how to generate a fill if the automated system goes down?

C	N	2C	2N

ICMP – TABLE GAMES - B. MARKING UP ROULETTE CHIPS VALUES; CHIP INVENTORY

1. Licensees must have a procedure in place to adequately identify the worth of non-value chips being used in roulette. Ask to see the procedure and ensure it meets the requirement.

C	N	2C	2N

2. Licensee must have at least six unique colored sets of non-value chips for each roulette table offered for play.

C	N	2C	2N

ICMP TABLE GAMES - C. INSPECTION AND SECURITY PROCEDURES FOR ROULETTE EQUIPMENT

1. A gaming manager, pit supervisor or a licensed member of security must perform the inspection and security procedures outlined in CLGR 47.1-2212 upon opening the table for play, at least once each gaming day or more frequently if necessary.

C	N	2C	2N

C	N	2C	2N

2. Any adjustment or replacements to the wheel must be documented in a log that is kept in the pit area and made available for Division of Gaming inspection upon request.

ICMP TABLE GAMES - D. ADDITIONAL PAYOUT PROCEDURES

1. The licensee must notify the Division, in writing, at least seven days prior to offering the additional payout program. Written notice must include:
   A. Description of additional payouts,
   B. Times and conditions necessary for additional payouts to occur, and
   C. Dates the additional payouts are effective.
   Does the licensee offer additional payouts? Check to ensure the licensee received written approval from the Division prior to offering the additional payout program.

C	N	2C	2N

2. Each table offering additional payouts must be clearly marked. Is each table that offers additional payouts marked as required?

C	N	2C	2N

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

3. Promotional awards must be made from a bank separate from the table tray banks and are not allowable deductions in calculating AGP. Are promotional awards paid from a bank separate from the table tray bank?

C	N	2C	2N

ICMP – TABLE GAMES - E. FILL PROCEDURES

The following procedures are performed when a fill is needed at a table game: (Request and observe a table fill.)

1. Was the fill performed as required by the ICMP from the time the request for a fill was processed to the time the fill was completed at the table? Explain and detail all issues of non-compliance.

C	N	2C	2N

   A. Does the pit supervisor obtain a request for fill slip, check the fill box and complete the information on the slip? Yes ____ No ____
   B. Has the pit supervisor and the runner signed the request for fill slip? Yes ____ No ____
   C. Was the white copy of the request slip placed on the table receiving the fill? Yes ____ No ____
   D. Does the runner transport the yellow copy of the request slip to the cashier? Yes ____ No ____
   E. Does the cashier prepare the three-part fill slip indicating the date, time, shift, game, table number, dollar amount of chips by denomination, and total fill? Yes ____ No ____
   F. Does the cashier sign all copies of the fill slip verifying the accuracy of the slip and the amount of chips? Yes ____ No ____
   G. Is the runner independent of the Pit Department? Yes ____ No ____
   H. Does the runner verify the chips and compare amount of chips to both slips? Yes ____ No ____
   I. Does the runner sign all three copies of the fill slip? Yes ____ No ____
   J. Does the cashier give the chips and the white copy of the fill slip to the runner? Yes ____ No ____
   K. Does the cashier keep the yellow copy of the fill slip? Yes ____ No ____
   L. Does the runner place the fill and white copy of the fill slip on the table receiving the fill? Yes ____ No ____
   M. Does the dealer break the chips down and verify by counting them in full public view? Yes ____ No ____
   N. Does the pit supervisor verify the fill and compare the fill to the fill slip? Yes ____ No ____
   O. Does the dealer verify the chips received to the amount requested? Yes ____ No ____
   P. Does the dealer sign both white copies of the request slip and the fill slip? Yes ____ No ____
   Q. Does the dealer place the chips in the table tray?
   R. Does the dealer drop both white copies of the slips in the table drop box? Yes ____ No ____

2. Cross-fills or even money exchanges between tables are prohibited. Interview the pit supervisor to determine their understanding of the prohibition.

C	N	2C	2N

AUTOMATED PIT SYSTEM FILL PROCESS

1. If the pit system electronically submits the request for a fill or credit to the cashier cage and the fill/credit slip is automatically generated in the cage, the request for fill or credit slip is not required to be printed. The pit supervisor generates the request by entering the information into the terminal located in the pit. The fill/credit slips generated by the system are two-part forms with the pink copy retained electronically in the system. The fill/credit slip is processed the same as with a manual system, with the original (white) going to the pit

C	N	2C	2N

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

and deposited in the drop box and the yellow copy retained in the cashier cage. Observe or interview the pit supervisor to determine compliance with this procedure?

2. If a slips needs to be voided in the system, a pit supervisor is required to authorize the void in the system. If the pit supervisor is unable to authorize the void in the system, the table games activity log is used to document the authorization of the void. The documentation must include the date, slip reference, and signature of the pit supervisor authorizing the void. If the system does not print or generate a void slip, the cashier and a pit supervisor void the original slip using the void procedures detailed in the General section of the ICMP. Observe or interview the pit supervisor to determine their understanding of this procedure.

C	N	2C	2N

ICMP – GENERAL – D. GAMING FORMS

1. 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. If the gaming form originates in the pit, the top signer submits the original (white) and yellow copy to accounting for retention and accountability. If the gaming form originates in the Slot Department, the slot supervisor submits the original (white) and yellow copy to accounting for retention and accountability. If the gaming form originates in the cashier cage, the cashier submits the original (white) and yellow copy to accounting for retention and accountability. Review a voided slip to ensure it was voided correctly. Interview a pit supervisor to determine their knowledge of this process.

C	N	2C	2N

ICMP – TABLE GAMES - F. CREDIT PROCEDURES

1. The pit supervisor determines there are excess chips in the table bank and the table needs a credit. Ensure procedures performed when a credit is needed are in compliance with ICMP by observing a credit or interviewing the pit supervisor.

C	N	2C	2N

ICMP – TABLE GAMES - G. TABLE OPENING AND CLOSING PROCEDURES

1. At the beginning and end of each shift, each table game tray must be inventoried by two licensed individuals, in each other's presence (one of which must be a pit supervisor). The inventory is first documented on the two-part Opener/Closer Inventory Form, then signed by both of the individuals performing the inventory. An inventory must be taken and recorded at the beginning and end of each shift, even if a table has been closed for the entire shift. If a pit system is utilized, the information is entered into the system after the inventory form has been completed and signed by both individuals. The closer is immediately dropped into the current shift's drop box and the opener is dropped in the subsequent shift's drop box. If the licensee uses a multi-shift drop box, the drop box is switched to the next shift position in order to drop the opener. Observe the opener/closer process and verify there is an actual count done for each

C	N	2C	2N

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

table tray for each shift by both persons. Was the opener dropped immediately into the appropriate shift drop box?

ICMP – TABLE GAMES - H. TABLE GAMES JACKPOT PAYOUT PROCEDURES

When a player's hand results in a payout of $600 or greater based upon odds of 300 to 1 or greater, a table games jackpot payout slip must be completed and payment of the jackpot must be made from the cage and requires the gaming manager's approval. For further information, please refer to http://www.irs.gov/.

C	N	2C	2N

1. Was the table games jackpot performed as required by the ICMP from the time the request for a jackpot was processed to the time the jackpot was paid at the table? If there is no jackpot to observe, interview all relevant personnel. Explain and detail all issues of non-compliance.
   A. Does the pit supervisor verify the hand to determine the payout is needed? Yes ____No____
   B. Does the pit supervisor obtain, complete and sign the request for table games jackpot slip, indicating proper completion of the slip and request of the funds? Yes ____No ____
   C. Does the pit supervisor call a runner who signs the original (white) slip and yellow copy, indicating receipt of the slip? Yes ____No ____
   D. Is a picture of the winning hand captured and generated through surveillance? Did surveillance note the game type, table number, player spot, and table games jackpot payout slip number on the back of the picture? Did surveillance deposit the picture in the locked accounting box or attach the picture to the yellow copy of the payout slip in the cage? Yes ____No ____
   E. Does the runner transport the yellow copy of the request slip to the cashier? Yes ____No ____
   F. Does the cashier prepare the 3-part table games jackpot payout (jackpot) slip indicating the date, time, shift, game time, table number, amount of wager, winning hand, amount of jackpot payout, taxes withheld, Gambling Payment Intercept withheld, if applicable, and the total funds leaving cage? Yes ____No ____
   G. Does the cashier count the funds requested and sign all copies of the jackpot slip? Yes ____No ____
   H. Does the runner verify the funds and compare the funds to the jackpot and request slip to ensure they agree? Does the runner sign the jackpot slip? Yes ____No ____
   I. Does the cashier dispense the original (white) and yellow copy of the table games jackpot payout slip and give the original (white) to the runner who transports the money and the slip to the table with the jackpot? Yes ____No ____
   J. Does the pit supervisor verify the funds and compare it to the request slip and jackpot slip and sign the slip? Yes ____No ____
   K. Does the dealer verify and pay the patron the jackpot? Does the patron sign the jackpot slip? Yes ____No ____
   L. Does the dealer sign both the request slip and the jackpot slip and deposit them in the drop box? Yes ____No ____

ICMP – TABLE GAMES – K. TABLE GAMES PERFORMANCE REVIEW

C	N	2C	2N

1. A table games activity log must be maintained for all table games. The log is used to record all events impacting the table. Such events shall include, but are not limited to, changes in

the game rules, changes in the games offered for play, inclement weather, large payouts, suspicious activity of patrons, and irregularities in inventory and drop procedures. The log must be forwarded to accounting at least monthly. A copy of the log may be maintained in the pit. Is there a log in the pit? Do the pit supervisors record activity on the log? Interview the pit supervisor to determine their knowledge regarding the log.

2. The owner/operator, table games management, or licensee's equivalent, in conjunction with 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. This review must be performed on a timely basis, not to exceed five days from the gaming date being reviewed. The results of these daily investigations for each table for each shift must be documented. Are large or unusual fluctuations addressed in the Written Accounting Plan? Was the review performed on a timely basis; within five days from the gaming date being reviewed?

C	N	2C	2N

3. Licensees must have a process in place to escalate month-end variance reviews for games types performing at unusual hold percentages for two or more consecutive months. Are these procedures addressed in the Written Accounting Plan? Interview pit personnel to determine if they are familiar with this requirement.

C	N	2C	2N

ICMP – TABLE GAMES - L. TABLE GAMES TOURNAMENT PROCEDURES

1. All required forms are completed for all tournaments held. Review documentation for the last tournament and ensure all paperwork is properly completed.

C	N	2C	2N

2. Tournament chips must be inventoried prior to, and upon completion of, the tournament to ensure all tournament chips are accounted for. The inventories must be documented and detailed by the color of the chip. Additionally, the document must include the date and signatures of the individuals completing the inventory. If there is a discrepancy, an internal investigation is conducted. The investigation and results of the investigation are documented. Any missing tournament chip(s) representing 1,000 points or larger in a single chip, or combination of chips, that remain missing after 48 hours from the end of the tournament/event is reported to the Investigations Section of the local Division office. The documented inventory(s) is forwarded to accounting upon completion. Are tournament chips inventoried prior to, and subsequent to, the tournament? Are discrepancies investigated with the results documented? Was the Division notified for missing tournament chip(s) representing 1,000 points or more?

C	N	2C	2N

ENTRY FEES AND BUY-INS

1. Tournament entry fees and buy-ins must be documented on the table games tournament entry fee & buy-in log. The following information is completed at the time the entry fee or buy-in is collected:
   A. Name of patron.
   B. Amount of the entry fee or buy-ins.

C	N	2C	2N

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

One line is completed per patron, recording the entry fee, all buy-ins, and the total of all entry fees and buy-ins. Patrons that receive complimentary (comp) entries into the tournament must also be listed on this form. The comp entry fees and buy-ins are listed on the form and the total is reflected in the total comp column. If the entry fee is other than cash (e.g. toy, food, etc.), a dollar value is assigned to the item and is recorded as the entry fee or buy-in as appropriate on this form and the total is reflected in the total non-cash column. A notation is made on the form stating the non-cash items received (e.g., toy, food, etc.). Select the paperwork for the last tournament and determine compliance with the ICMP. Was the log properly completed per ICMP? Are comp and non-cash entry fees properly recorded on the log?

2. Entry fees are any amount collected for a tournament by the licensee not applied to the prize pool. This amount is reported as adjusted gross proceeds on the licensee's gaming tax return in the month the fee was collected. All buy-ins collected for a tournament are used to fund the prize pool and must be paid back in their entirety to the players during the tournament. Did the total Buy-in equal the amount paid out? Do the entry fee's equal AGP?

C	**N**	**2C**	**2N**

3. All monies collected as entry fees and buy-ins are maintained in a secure manner and must not be commingled with other funds. A new table games tournament entry fee & buy-in log is completed for each shift. Is the money secured? Is a new log completed for each shift?

C	**N**	**2C**	**2N**

4. When the entry fee/buy-in period closes, or at a minimum on a daily basis, two licensed employees, one of whom is independent from the Pit Department, count the monies collected from the entry fees and buy-ins and compare the amount to the total on the table games tournament entry fee & buy-in log, noting any variances. The two licensed employees sign the table games tournament entry fee & buy-in log attesting to the amount counted and recorded. Did two employees count the monies collected and sign the log?

C	**N**	**2C**	**2N**

5. The monies and the table games tournament entry fee & buy-in log are immediately delivered to the cashier cage, or the tournament bank maintained in the pit, by the two licensed employees. If the monies and log are delivered to the cashier cage, the cashier independently counts the monies and compares the total counted to the total amount recorded on the table games tournament entry fee & buy-in log and signs the log indicating agreement of the total amount recorded and the receipt of the monies. The cashier then receipts the monies into the cashier cage and records the total amount on the Daily Cash Summary as the table games tournament entry fees and buy-ins. If a tournament bank maintained in the pit is used, the monies are receipted into the tournament bank and recorded as such on the bank paperwork. Did two licensed employees deliver the log and funds to the cashier or custodian of the tournament bank? Were the funds verified and recorded as tournament entry fees and buy-ins on the appropriate paperwork?

C	**N**	**2C**	**2N**

6. The table games entry fee & buy-in log is immediately deposited in the locked accounting box by one of the two employees performing the count. Was the log properly forwarded to the Accounting Department?

C	**N**	**2C**	**2N**

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

7. Entry fees for all table games tournaments are considered adjusted gross proceeds and shall be reported as such on the gaming tax return in the month in which the entry fee(s) are collected. If the entry fee is a non-cash item such as a toy, food card, canned good, etc., the licensee must establish a predetermined cash value (equivalent to the cash entry fee) of the item and record its value as the entry fee on the required tournament form. Complimentary entry fees paid by the licensee shall also be considered adjusted gross proceeds. If an entry fee is collected for the tournament, the licensee must complete a tournament form listing each entrant and the dollar value of the entry fee for each entrant, regardless of how the entry fee was collected or paid. Each entrant listed on the tournament form must have an associated entry fee. Free tournaments where no entry fee is collected for any entrant results in zero adjusted gross proceeds. The licensee may not declare a loss against adjusted gross proceeds for tournaments. Do the entrants match the Buy-in Log? Where there complimentary entries? If so how were they documented?

C	**N**	**2C**	**2N**

AWARDING PRIZES

1. The cost of all prizes and monies paid to winner(s) are recorded on a two-part form titled the Table Games Payout Form. The payout forms must be sequentially numbered with an alphanumeric numbering sequence. A Table Games Payout Form is completed for each winner. Was the proper payout form used to document tournament prizes? Was one form completed per patron? Did the information on the form meet the minimum requirements?

C	**N**	**2C**	**2N**

2. The pit supervisor, or his/her designee, completes the table games payout form, which includes the following information: date, time, table number, seat number, dollar amount of prize (if merchandise, this is the cost of the item), description of award, tournament description, taxes withheld and Gambling Payment Intercept withheld, if applicable. The pit supervisor, or his/her designee, signs the form indicating proper completion of the form. Are the forms properly completed with all the required information?

C	**N**	**2C**	**2N**

3. A verifier, who is independent of the Pit Department, verifies the payment and signs both parts of the form indicating the amount stated on the Table Games Payout Form agrees to the amount given to the patron. Upon receipt of the funds, the patron signs the form indicating receipt of the payment. Did an independent person verify the payment to the patron and sign the form? Did the patron sign the form?

C	**N**	**2C**	**2N**

4. The original (white) copy of the Table Games Payout Form is immediately deposited in the locked accounting box by the verifier. The yellow copy of the Table Games Payout Form shall be retained with the bank from which the prizes were disbursed. After all prizes are awarded, the yellow copy is placed in the locked accounting box by the person disbursing the prizes, other than the verifier. Are the forms forwarded to accounting in accordance with the ICMP?

C	**N**	**2C**	**2N**

ICMP – TABLE GAMES – M. TABLE GAMES PROGRESSIVE PROCEDURES

GENERAL

1. Each progressive table game must be linked to a meter showing the advertised amount and the advertised amount must be visible to all players who may potentially win the progressive

C	**N**	**2C**	**2N**

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

jackpot. Ensure this requirement is met.

2. Each progressive must have a progressive tracking log to document information about, and changes to, progressive banks. This form must be immediately available to the Division, upon request. Ensure this requirement is met.

C	N	2C	2N

3. Each table's progressive controller box must be housed such that access to the controller requires dual access. A progressive controller access log must be completed each time the controller is accessed. Ensure this requirement is met.

C	N	2C	2N

4. The progressive controller must continuously monitor each linked table for coin in, must calculate the incrementation to the progressive jackpot and update the progressive jackpot display. It is the licensee's responsibility to test this functionality prior to allowing patron play, to ensure incrementation and mathematical accuracy. Ensure this requirement is met.

C	N	2C	2N

5. A table games progressive jackpot form must be maintained for all progressives. This form is used to document the progressive meter for the beginning and end of each gaming day, the (progressive drop) coin-in hard meters by table for the beginning and end of each gaming day, the displayed jackpot amount at the time the end of day meters are read, and all progressive jackpots paid. Explanations for all decreases in the hand pay jackpot amounts must be documented. At the end of each gaming day, the pit manager or designee ensures all required information is recorded on the form and the completed form is forwarded to accounting. Additionally, at the end of each gaming day, the pit manager or designee generates the following computer reports: a report showing activity on the game, a report showing (progressive drop) coin-in, and a report of jackpot payouts on the game. The reports are forwarded to accounting by placing them in the locked accounting box. Ensure this requirement is met.

C	N	2C	2N

COMPUTER SECURITY

1. The progressive controller communicates with a computer maintained in the pit. The program used on the computer communicates with the table controller keypads, coin in slots, jackpot logs, table progressive meter, and other progressive meters. The computer is used to track and control all functions of the game involved with the optional progressive jackpot and has nothing to do with the normal operation of the game. The functions are controlled by passwords. For various types of functionality and levels of passwords of this software, refer to the manufacturer's user manual. Ensure this requirement is met.

C	N	2C	2N

2. A system administrator must be designated for the table games progressive system. The system administrator must be independent of the pit and accounting functions. Ensure this requirement is met.

C	N	2C	2N

3. Use of the computer keyboard must be password protected. Ensure this requirement is met.

C	N	2C	2N

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

MALFUNCTIONS

1. Every progressive table and corresponding computer must be connected to an uninterrupted power supply (UPS). Ensure this requirement is met.

C	N	2C	2N

2. In the event of a malfunction of the table controller or the computer, the progressive feature must be disabled. The licensee may continue the game if there is a method to prevent the progressive wager. Licensees must document malfunctions. Ensure this requirement is met.

C	N	2C	2N

BACKUP AND RECOVERY

1. Backup and recovery policies must be written and distributed to all applicable personnel. These policies must include information and procedures that ensure the timely restoration of data in order to resume operating after a hardware or software failure. Backups must occur on a daily basis. Ensure this requirement is met.

C	N	2C	2N

PAYOUT

1. When a patron wins a progressive, the licensee will verify the win. Once confirmed, a Request for Table Games Jackpot Payout Slip and a Table Games Jackpot Payout Slip will be completed. A W-2G may need to be completed, refer to the guidelines established by the IRS, http://www.irs.gov/. Additionally, Gambling Payment Intercept procedures may apply. Ensure these requirements are met.

C	N	2C	2N

2. An optional progressive wager is considered for the calculation of AGP. In turn, when the progressive is awarded, the entire amount is deductible. Ensure this requirement is met.

C	N	2C	2N

ICMP – TABLE GAMES –M. TABLE GAMES NON-CASHABLE CHIPS

GENERAL

1. Non-cashable chips are issued by the licensee for gaming at Black Jack, House Banked Poker, Craps and Roulette and are only redeemable by the licensee issuing the non-cashable chips. They are only redeemable in the form of a wager, must be played until a win/loss decision at which time the non-cashable chip is immediately dropped. Non-cashable chips may not be maintained in the table trays as part of the inventory or in the pit areas. Ensure these requirements are met.

C	N	2C	2N

ICMP – GENERAL - D. INTERNAL CONTROLS & THE CONTROL ENVIRONMENT

1. Ensure that approved ICMP variances for table games are located in the pit area for easy reference.

C	N	2C	2N

COLORADO LIMITED GAMING REGULATIONS (CLGR)

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

RULE 4 RIGHTS AND DUTIES OF LICENSEES

1. **CLGR 47.1-414 Player rules**

A retail licensee must post the following rules on the licensed areas:
A. Players and other persons present in the gaming area must be at least 21 years of age;
B. No side bets are permitted;
C. No credit may be extended;
D. It is unlawful to claim unattended or unearned credits and money on gaming devices;
E. It is unlawful to participate in limited gaming activities while intoxicated; and
F. Federal law prohibits the use of casino chips and tokens outside this establishment for any monetary purpose.

Is the required signage posted in licensed areas?

C	N	2C	2N

2. **CLGR 47.1-418 Special rules of conduct**

A retail licensee may establish rules of conduct for players and spectators on its licensed site. Any such rules must be posted. The Director shall have the authority to immediately terminate any or all of such rules in any retail establishment. If the licensee has such rules, are the rules posted?

C	N	2C	2N

RULE 8 RULES FOR BLACKJACK

1. **CLGR 47.1-801(2) Blackjack (21) rules**

If a player has a disability which prevents such player, or a dealer, from complying with every provision found in Rule 8, the retail licensee shall be permitted to make reasonable accommodations to the disabled player, even if in apparent violation of Rule 8. Such reasonable accommodations shall not promote cheating, fraudulent acts, nor the use of unauthorized devices by any person. If the licensee offers such accommodations, do the accommodations meet the requirements?

C	N	2C	2N

2. **CLGR 47.1-803(1) Physical characteristics**

Blackjack must be played at a table having on one side, places for not more than seven players and on the opposite side, a place for the dealer. A blackjack table, while in play, must have a chip tray, a discard rack, a drop slot and drop box, and a tip box, except that no tip box shall be required if tips are not accepted at the table. The table may have a no-peek device. A blackjack table which uses digital cards or digital representations of cards is not required to have a discard rack. Blackjack tables must have an identifying number, assigned by the retail licensee, on the top surface of the table or a table accessory. This table number must be visible to surveillance personnel and must be able to be captured on surveillance video of table activity. Do the tables meet the specified requirements?

C	N	2C	2N

3. **CLGR 47.1-803(2) Physical characteristics**

The layout must have specific areas marked in which to place wagers, and may have imprinted on it the name and logo of the establishment. A layout used for an approved variation game may have additional markings which identify the game, the holder of intellectual property rights to the game, the distributor of the game, any special markings needed for play of the game, and any other markings approved by the Director. A blackjack table that uses electronic betting terminals, (EBTs), will have the wager areas and any special markings needed for play of the game included on the electronic screens. Do the tables meet the specified requirements?

C	N	2C	2N

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

4. **CLGR 47.1-803(3) Physical characteristics**

C	N	2C	2N

The following notices shall appear either on the table layout or on table signage clearly visible to every player at the table:

A. One of these statements, in substantially this form:
   - "Dealer must draw to 16 and stand on all 17's," or alternatively,
   - "Dealer must draw to soft 17".

B. On blackjack tables used for games other than face up blackjack, the following notices shall appear in substantially this form:
   - "Blackjack pays 6 to 5" (substitute higher odds according to fact); and
   - "Insurance pays 2 to 1," (substitute higher odds and restrictions on insurance according to fact).

C. Minimum and maximum table betting limits, and if applicable, minimum and maximum table betting limits for special circumstances.

D. A statement that players may request a copy of all blackjack rules.

E. If applicable, any restrictions on surrender.

F. If applicable, any restrictions on doubling down.

G. If applicable, any restrictions on splitting aces or the number of cards which can be drawn to split aces.

H. If applicable, any special payment schedule or payoff odds.

I. If applicable, any restrictions on tipping the dealer.

Notice of the provisions of (4E) through (4I), above, if applicable at all times at every blackjack table offered by the retail licensee, may be provided by wall signage meeting the requirements of CLGR 47.1-804, rather than by table signage. Do the tables meet the required specification?

5. **CLGR 47.1-804 Posting and furnishing of rules**

C	N	2C	2N

Posted house rules and house rules governing play of blackjack must be clear and legible and posted in conspicuous and conveniently accessible locations available to all players in the blackjack area. The rules and the place of posting must be approved by the director or designee. Printed copies of the house rules and rules of play must be provided to any player upon request.

Are the rules posted and available to the patrons?

6. **CLRG 47.1-805 Dealing shoes and shuffling devices**

C	N	2C	2N

A dealing shoe must be designed and constructed to maintain the integrity of the game. Dealing shoes and shuffling devices in the establishment must be inspected each gaming day before cards are placed in them to ensure that the shoe or other device is not damaged, is operating properly, and has not been compromised in any manner which might affect the integrity of the game. Interview pit staff, to determine their understanding of this rule and verify the devices are inspected each day.

7. **CLGR 47.1-811 Handling of wagers**

C	N	2C	2N

Except for splitting pairs, surrendering, making an insurance wager, and doubling down, once the first card of the hand has been received by the first player to receive a card, no player may handle, remove, or alter any wagers that have been made until the hand has been completed. After a wager on the insurance line, surrender, a wager to double down, or a wager to split pairs has been confirmed by the dealer, no player may handle, remove, or alter the wagers until the

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

player's hand has been settled by the dealer. Interview the pit staff to determine their understanding of this rule.

8. **CLGR 47.1-816 (1) The Shuffle and reshuffle**
Following presentation and inspection of cards, the dealer must turn the cards face downward on the table, mix them thoroughly using a "wash" or similar technique, shuffle them, and then stack them. Observe a dealer to determine if they follow the proper procedure.

C	N	2C	2N

9. **CLGR 47.1-818 Procedure for dealing cards**
Where the dealer deals the cards by hand, the dealer must protect the deck to avoid exposure of the cards and may not fan the cards nor spread the deck while dealing. Observe a dealer to determine if they follow the proper procedure.

C	N	2C	2N

10. **CLGR 47.1-822 The pickup**
A. When the point count of a player's hand exceeds 21, the player will reveal the hand and the dealer will immediately pick up the hand and place the cards in the discard rack. At the conclusion of a round of play, all cards on the layout must be picked up by the dealer, so that they can be readily arranged to indicate each player's hand in case of question or dispute. Each dealer must consistently pick up cards in only one direction during any shift. After the players' cards have been collected, the dealer must pick up the dealer's cards and add them to the stack of players' cards in such a manner that the dealer's cards will be located on the top of the discard stack when placed in the discard rack. After the pickup, all players' cards and the dealer's cards must be in the discard rack.
B. When the dealer uses an approved shuffling shoe, the shuffling shoe shall serve as the discard rack (mechanical shuffling device).
Observe a dealer to determine the proper procedures are followed.

C	N	2C	2N

11. **CLGR 47.1-824 Prohibited acts**
A. No licensee or other person may remove, add, or alter any cards except as provided by this rule and no dealer or other employee of the retail license shall permit any person to engage in such activity.
B. The dealer shall not look at, nor expose to any person, the face of a card before it is dealt.
C. A player may not use any person, device, object, process, or procedure, other the player's own unrecorded mental acuity, which is designed or intended to:
- Project the outcome of the game;
- To keep track of the cards played; or
- To analyze or predict the probability of the occurrence of an event relating to the game.

D. Nothing in this section shall prohibit a player from using a strategy card, except when the retail licensee has posted notice prohibiting such use, pursuant to regulation 47.1-427.
E. No dealer or pit supervisor shall advise a player about game strategy nor recommend the proper play of a hand while the player has a wager still pending on the outcome of the hand.
Interview a dealer to determine their knowledge of this rule.

C	N	2C	2N

12. **CLGR 47.1-828 (1) Irregularities**

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

When any dealing irregularity occurs, the dealer shall notify the pit supervisor, who shall direct the dealer to take the proper corrective action, and shall observe such action being taken. The pit supervisor, and not the dealer, must make all decisions concerning disputed play. If an irregularity occurs which is not described below, the pit supervisor shall determine the most appropriate action which the supervisor believes to be fair and equitable. Such action may include voiding a player's hand by calling it a push or voiding the hand for all players at the table by calling every hand a push. Does the pit supervisor follow the specific actions to be taken in decisions made in 2 - 11 of this regulation? Are the dealers requesting the assistance of the pit supervisors regarding irregularities? Does the pit supervisor rely on the dealer to make the calls on the tables?

C	N	2C	2N

13. **CLGR 47.1-831 Procedure for accepting cash at blackjack table**

A dealer who receives currency or coins (cash) from a player at a blackjack table in exchange for chips or coins must do the following:

A. The cash must be spread on top of the blackjack table by the dealer accepting it, in full view of the player;
B. The amount of cash must be stated by the dealer accepting it; and
C. Immediately after an equivalent value of chips, tokens, electronic chips or coins has been given to the player, the cash must be taken from the top of the blackjack table and placed by the dealer into the drop box, except that quarters and half dollar coins may be placed in the chip tray.

Observe a dealer to determine if the proper procedures are followed.

C	N	2C	2N

14. **CLGR 47.1-832 Multiple action blackjack**

A. Except as provided by this rule, multiple action blackjack shall follow all rules for blackjack play set forth by rules 47.1-801 through 47.1-832.
B. Wagers on all hands to be played must be placed before first hand is dealt.

Observe the play of multiple action blackjack to determine if play is in accordance with the rule.

C	N	2C	2N

RULE 10 RULES OF POKER

1. **47.1-1039 Posting of rules**

Posted house rules and jackpot award rules shall be clear and legible and placed in a conspicuous and conveniently accessible location available to all players in the poker room. Rules posted and the place of posting must be approved by the Director. Printed copies of house rules and jackpot award rules must be provided to players upon request. This rule also applies to house banked poker games. Verify rules are posted and available to patrons.

C	N	2C	2N

2. **47.1-1050(2)(c) Poker tournaments**

Licensees participating in a tournament shall ensure that no player is entered in the tournament more than once at any given time during the tournament. However, if permitted by the tournament rules, after a player has been eliminated from the tournament, the player may be allowed to re-enter the tournament as a new and separate entry. Any player found to have two or more concurrent, active entries in a tournament shall be disqualified from tournament play and shall not be eligible to receive any tournament prize. Interview pit personnel to determine their understanding of this rule.

C	N	2C	2N

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

3. **47.1-1056 Entry fee and player buy-in**

Neither the amount of the tournament entry fee nor the amount of all allowable player buy-ins may exceed $100,000 per entry. If both entry fees and buy-ins are used, then the combined amount of both the entry fee and all allowable buy-ins shall not exceed $100,000 per entry. Interview pit personnel to determine their understanding of this rule. Review the paperwork for the last tournament to determine if any player exceeded the allowable amount.

C	N	2C	2N

RULE 21 RULES FOR BLACKJACK-POKER COMBINATION GAMES

1. **CLGR 47.1-2102 Applicability of Blackjack and Poker Rules**

Except as otherwise provided by the specific rules of play of a game authorized in Rule 21, the standards rules of Blackjack found in Rule 8, "Rules of blackjack," shall be applicable to play of the blackjack element of combined games and the standard rules of poker found in Rule 10, "Rules for Poker," shall be applicable to play of the poker element of combined games. Interview pit personnel to determine their understanding of this rule. .

C	N	2C	2N

2. **CLGR 47.1-2103 Minimum Procedures**

Unless otherwise described by Rule 21, the Division shall determine if the predominant game being offered is blackjack or poker.

A. If a game is determined to be predominantly blackjack, then the retail licensee offering the game shall enumerate it as a blackjack game and shall consider it a blackjack game for all accounting purposes. The provisions of Rule 9, "Minimum Procedures for Drop, Count, and Distribution of Chips and Coin for Blackjack, Craps and Roulette" shall apply to table management of the combined game.

B. If a game is determined to be predominantly poker, then the retail licensee offering the game shall enumerate it as a poker game and shall consider it a poker game for all accounting purposes. The provisions of Rule 11, "Minimum Procedures for Drop, Count, and Purchasing Chips for Poker," shall apply to table management the combined game.

Interview pit personnel to determine their understanding of this rule.

C	N	2C	2N

RULE 22 RULES FOR ROULETTE

1. **CLGR 47.1-2205 Rotation of wheel and ball**

A. The roulette ball shall be spun by the dealer in a direction opposite to the rotation of the wheel and shall complete at least four revolutions around the track of the wheel to constitute a valid spin.

B. Prior to the ball coming to rest in a compartment, the dealer shall call "no more bets" and wave a hand over the layout.

C. Upon the ball coming to rest in a compartment, the dealer shall announce the number of such compartment and shall place a point marker known as a crown or dolly on that number on the roulette layout.

D. After placing the crown on the layout, the dealer shall first collect all losing wagers and then pay off all winning wagers.

Interview pit personnel to determine their understanding of this rule.

C	N	2C	2N

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

2. **CLGR 47.1-2206 Irregularities**

C	N	2C	2N

A. If the ball is spun in the same direction as the wheel, the dealer shall state "no spin" and shall attempt to remove the roulette ball from the wheel prior to its coming to rest in one of the compartments.
B. If the roulette ball does not complete four revolutions around the track of the wheel, the dealer shall announce "no spin" and shall attempt to remove the ball from the wheel prior to its coming to rest in one of the compartments.
C. If a foreign object enters the wheel prior to the ball coming to rest, the dealer shall state "no spin" and shall attempt to remove the ball from the wheel prior to its coming to rest in one of the compartments.
D. If the ball leaves the wheel prior to the ball coming to rest, the dealer shall announce "no spin". The ball shall be recovered and inspected by the pit supervisor for any damage or tampering before being placed back into the wheel.

Interview pit personnel to determine their understanding of this rule.

3. **CLGR 47.1-2208 Posting of rules**

C	N	2C	2N

Posted house rules and jackpot award rules shall be clear and legible and placed in a conspicuous and conveniently accessible location available to all players in the room. Rules posted and the place of posting must be approved by the Director or designee. Printed copies of house rules and jackpot award rules must be provided to players upon request. Ensure this requirement is met.

4. **CLGR 47.1-2212 Inspection and security procedures**

C	N	2C	2N

A. Verify a key manager, licensed member of the Security Department or pit supervisor is inspecting the roulette table, roulette wheel and roulette ball for compliance with this rule. Also verify a key manager, licensed member of the Security Department or pit supervisor is confirming that the layout and signage comply with 47.1-2210.
B. If a licensee uses a roulette wheel that has external movable parts, ensure any adjustments to the movable parts are made by a key manager, licensed member of the Maintenance Department, slot technician member or pit supervisor in the presence of a licensed Security Department member and are only made when the game is not open to the public; and/or when the roulette wheel is moved to a secure location outside the casino floor, as approved by the Director or designee. Verify the licensee maintains a log listing the date, roulette table number, whether an adjustment or replacement was completed and the name, license number and signature of the person making the adjustment or replacement. Interview appropriate licensee personnel to verify compliance with this rule.

RULE 23 RULES OF CRAPS

1. **CLGR 47.1-2309 Retention and selection of dice**

C	N	2C	2N

A set of at least five dice conforming to the specifications contained in 47.1-1280 shall be offered to each new shooter. Control of the dice at a craps table shall be the responsibility of the stickperson at the table. At the commencement of play, the stickperson shall offer the set of dice to the player immediately to the left of the boxperson at the table. If such a player

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

rejects the dice, the stickperson shall offer the dice to each of the other players, in turn, clockwise around the table until one of the players accepts the dice. The first player to accept the dice when offered shall become the shooter who shall select and retain two of the dice offered. The remaining dice of the set shall be returned to the dice cup, which shall be placed immediately in front of the craps stickperson. Interview appropriate personnel in the Table Games Department to determine compliance of this rule.

2. **CLGR 47.1-2314 Posting of rules**

C	N	2C	2N

Posted house rules and specific rules of conduct shall be clear and legible and placed in a conspicuous and conveniently accessible location available to all players in the room. Rules posted and the place of posting must be approved by the Director or designee. Printed copies of house rules and specific rules of conduct must be provided to players upon request. Ensure these requirements are met.

RULE 12 GAMING DEVICES AND EQUIPMENT

1. **CLGR 47.1-1201(1) Device and equipment approval**

C	N	2C	2N

A. No slot machine, note acceptor, token acceptor, coin acceptor, hopper, ticket printer system, progressive controller, cashless system, table game with electronic or electromechanical components, mechanical or electronic shuffling device, chips, or tokens may be used for gaming by any licensee without prior written approval of the Division. The approval must describe, with particularity, the equipment or device approved.

B. Each individual slot machine, component part, and table game must be inspected for proper settings/optioning/rule text (as applicable) by the offering retailer or operator before it is used for limited gaming. Each licensed manufacturer, distributor, operator or retailer will be required to ensure that all media storage devices and slot machines shipped and offered for play in the Colorado's limited gaming areas are approved for use in the state of Colorado.

Have all games been approved by the Division? Is all gaming equipment in good working order?

Verify that the Division's written approval has been provided to the casino by the shuffler manufacturer for all shufflers and shuffler software used by the casino.

CARDS

RULE 8 RULES OF BLACKJACK

1. **CLGR 47.1-806(2) Cards**

C	N	2C	2N

A standard blackjack deck shall contain 52 cards in four suits (hearts, diamonds, clubs, and spades), with each suit consisting of numerical cards from 2 to 10 and a jack, queen, king, and ace. Two or more decks of cards may be combined for play at blackjack. Observe a dealer inspecting a deck of cards used at the table to determine if the deck contains all the required cards.

2. **CLGR 471.1-806(3) Cards**

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

If permitted or required by the rules of a blackjack variation game, a joker may be added to make a 53 card deck and two of more such decks may be combined for play of the game. One or more jokers may be added to a deck, or combination of decks, for a short-term promotional play, with the advance approval of the Director. When jokers are in use, the licensee must provide signage describing the card value(s) or usage of the jokers. Interview a pit supervisor to determine if this rule applies and verify the decks used are in compliance with this rule.

C	N	2C	2N

3. **CLGR 47.1-815 Inspection and presentation of cards**
   A. After receiving the cards at the table, the dealer must sort and inspect the cards. The dealer must ensure that the decks are complete and that no cards are flawed, scratched, or marked in any way.
   B. The dealer must spread out the cards, faced upward on the table, by deck, according to suit, and in sequence, in such a manner that each individual card can be identified. The casino surveillance system shall video record this process.
   C. The dealer must inspect, present, shuffle, and place the cards into a shoe, if a shoe is to be used, only at the blackjack table where the cards will be dealt.
   D. Any time cards have been removed from the playing surface of a blackjack table and are subsequently returned to any table for play, the dealer must re-inspect and present the cards in the manner described above.
   E. Regulation 47.1-815 shall not be applicable to dealers who are dealing at blackjack tables which use the digital cards or digital representations of cards.

   Observe the dealers to determine compliance with this rule.

C	N	2C	2N

COLORADO REVISED STATUTE

1. **Section 12-47.1-818, C.R.S., Approval of rules for certain games**
   Specific rules for blackjack, poker, craps, and roulette shall be approved by the commission and clearly posted within plain view of such games. Are the rules posted in plain view?

C	N	2C	2N

2. **Section 12-47.1-820, C.R.S., Persons in supervisory positions – unlawful acts**
   It is unlawful for any dealer, floorman, or any other employee who serves in a supervisory position, to solicit or accept any tip or gratuity from any player or patron at the premises where they are employed. A dealer may, however, accept tips or gratuities from a patron at the table at which such dealer is conducting play, subject to the provisions of this section. All such tips or gratuities shall be immediately deposited in a lockbox reserved for that purpose, accounted for, and placed in a pool for distribution based upon criteria established, in advance, by the licensed retailer. Note: A tip storage device, commonly referred to as a toke tube, may be used on the Craps table (47.1-2318). Do supervisors accept tips or participate in the distribution of tips?

C	N	2C	2N

Additional Comments:

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

Review Recap

	Initial Review	*Follow-up*
(1) Total items tested	_____	_____
(2) Total noncompliance items	_____	_____

ICMP Compliance Checklist: Section 3, PLAYER BANKED POKER
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 #

Refer to ICMP Table Games Section 2 for house banked poker variation game requirements

ICMP – PLAYER BANKED POKER - A. GENERAL

1. Licensees must have a minimum of one shift for each twenty-four hour period, but may elect to have more than one shift per gaming day. Required gaming documents must be maintained for each shift. Ensure this requirement is met.

C	**N**	**2C**	**2N**

2. Only items necessary for the operation of the pit are allowed in the pit. Currency in wallets or money clips is allowed in the pit so long as it is kept in the person's pocket. If a Mobile ATM unit is used it must be maintained and locked in the pit podium when not in use. Ensure this requirement is met.

C	**N**	**2C**	**2N**

3. If a poker room maintains its own imprest bank, procedures must be in place to ensure the protection of the assets. A poker bank exchange form is used when the poker room imprest bank needs to purchase chips from the cashier cage. If table tray banks are maintained in the poker room, the table tray inventory must be carried as part of the pit imprest bank inventory. Ensure this requirement is met.

C	**N**	**2C**	**2N**

4. Lammers must be kept in a secure place accessible only to the persons who supervise the dealers. Ensure this requirement is met.

C	**N**	**2C**	**2N**

5. If a drop box automatically locks itself during the course of play, the drop box shall be removed from the table by security. Play of the game must be suspended while the box is removed for repair. The drop box must be opened and reset in the pit, under surveillance, and under the supervision of the gaming manager, security, and the pit supervisor. After the drop box has been repaired and reset, the box is attached to the table and play may resume. Ensure this requirement is met.

C	**N**	**2C**	**2N**

6. If the drop box cannot be repaired in the pit it may be exchanged with an empty drop box. The drop box is taken to and secured in the count room by security and another licensed employee. They obtain an empty drop box and return to the pit. The empty

C	**N**	**2C**	**2N**

drop box is placed on the table and a note indicating the problem, the previous drop box designation and shift must be prepared and dropped in the replacement drop box so that the contents may be combined and attributed to the individual table during the count. After the empty drop box has been attached to the table, play may resume. If the drop box cannot be repaired or replaced due to mechanical difficulties, the table must be closed until the drop box is repaired or a working (usable) empty drop box is available. Ensure this requirement is met.

POKER ROOM SUPERVISION

1. Adequate supervision of the table games pit/poker room must be maintained at all times. Adequate supervision means having one or more licensed employees who are knowledgeable in the games supervised and the regulatory requirements of such games, and are able to adequately monitor the play on all tables. Ensure this requirement is met.

C	N	2C	2N

2. Licensees offering table games must have a pit supervisor in the pit at all times when tables are open for play. Ensure this requirement is met.

C	N	2C	2N

3. Licensees offering table games must submit to the Division's Table Games Committee Chair a written pit supervision plan which details how adequate supervision is going to be achieved. Written approval must be received from the Division prior to offering any table games for play. A copy of the approved plan must be maintained in the pit area. Ensure this requirement is met.

C	N	2C	2N

4. At no time may a dealer relieve a pit supervisor unless that dealer assumes the duties of the pit supervisor for the remainder of the shift. When a dealer relieves a pit supervisor, that dealer is automatically ineligible to participate in the distribution of tips for the remainder of the shift. Ensure this requirement is met.

C	N	2C	2N

5. A pit supervisor may relieve a dealer temporarily for emergency purposes only (not to exceed 10 minutes). A scheduled relief dealer must be used for regular "break" periods. A pit supervisor, while temporarily relieving a dealer for emergency purposes, may accept tips on behalf of the regularly scheduled dealer. These tips must be immediately deposited in a locked box reserved for that purpose. Ensure this requirement is met.

C	N	2C	2N

6. The pit supervisor, if not permanently relieved by a dealer, must be relieved by another pit supervisor, a shift manager or other licensed employee knowledgeable of the games being played. Ensure this requirement is met.

C	N	2C	2N

PROPOSITION PLAYERS

1. A proposition player ("Prop" or "House Player") is only allowed to play in a game when he/she is told where to play by the pit supervisor. A proposition player will

C	N	2C	2N

not decide when and where he/she will play in a game. This could be considered a violation of CRS 12-47.1-814(2). Ensure this requirement is met.

2. When a proposition player is also a licensed dealer, there may be only one switch during a shift. A dealer who has been working as a dealer, and is then used as a proposition player, will not be allowed to resume dealing duties for the remainder of the shift. A proposition player who has been working as a proposition player and then works as a dealer, will not be allowed to resume duties of a proposition player during the remainder of the shift. Ensure this requirement is met.

C	N	2C	2N

All licensees employed as a proposition player will follow regulations set forth in CLGR 47.1-1048.

AUTOMATED PIT SYSTEMS

1. The licensee must ensure access to the pit system is authorized to appropriate individuals at appropriate levels to be consistent with a manual system. If the pit system goes down, the licensee reverts back to the manual process. Ensure this requirement is met.

C	N	2C	2N

<u>ICMP – PLAYER BANKED POKER – B. JACKPOT AWARD PROCEDURES</u>

1. If one table is to be used in a single shift for two or more dissimilar poker games that offer jackpot awards, the jackpot award drop box must be removed, secured, and replaced between game changes. A poker jackpot award drop log must be maintained to document when the jackpot award drop boxes are exchanged between shift changes. Jackpot award drop boxes must be clearly marked. Ensure this requirement is met.

C	N	2C	2N

2. Someone independent of the poker room must record the amount of the jackpot award liability on a daily basis on the poker jackpot log. The poker jackpot log must be forwarded to accounting at least once a month, and whenever a jackpot is awarded. Ensure this requirement is met.

C	N	2C	2N

UPDATING JACKPOT AWARDS

1. If the licensee offers a patron funded jackpot award, the contribution amount is counted and the award amount is updated daily at the same time each day. Upon completion of the table game count, the count team leader delivers the copy (yellow) of the jackpot count cards to the cashier, where the cards are retained until retrieved by the designated person to update the jackpot liability. Alternatively, the count team leader may deliver the copy (yellow) of the jackpot count cards directly to the designated person. The designated person retrieves the jackpot count cards from the cashier or the count team and updates the jackpot liability amount(s) based on the amount(s) counted by the count team. Upon updating the liability amount(s), the

C	N	2C	2N

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

jackpot count cards are deposited in the locked accounting box. See Rule 10 for more information regarding jackpot awards. Ensure this requirement is met.

AWARDING THE JACKPOT

1. The jackpot amount awarded to the winner(s) shall be recorded on a two-part form titled table games payout form. Refer to the Table Games section for an example of this form. Ensure this requirement is met.

C	N	2C	2N

2. The pit supervisor, or his/her designee acting in an administrative capacity, completes the table games payout form which includes, but is not limited to, the following information:
    a. Date,
    b. Shift,
    c. Time,
    d. Table number,
    e. Seat number,
    f. Winning patron information,
    g. Dollar amount of award,
    h. Taxes withheld, and
    i. Net amount awarded to patron.

C	N	2C	2N

3. The pit supervisor signs both parts of the form indicating proper completion of the form and initiates the request for the funds. Ensure this requirement is met.

C	N	2C	2N

4. An independent verifier (i.e. security) takes both parts of the form to the cage for payment or to the custodian of the poker room imprest bank for payment. Ensure this requirement is met.

C	N	2C	2N

5. The cashier or the imprest bank custodian counts the funds, signs the jackpot payout form indicating accuracy and proper completion of the form and verifying the funds to be disbursed. The verifier transports the funds and the original (white) form to the table. The cashier or imprest bank custodian keeps the copy (yellow) of the table games payout form documenting the disbursement of the funds. Ensure this requirement is met.

C	N	2C	2N

6. The pit supervisor pays the patron. The independent verifier signs the original (white) form, indicating the amount stated on the table games payout form agrees with the amount given to the patron. Ensure this requirement is met.

C	N	2C	2N

7. The patron signs the original (white) form upon payment of the award indicating receipt of the funds. Ensure this requirement is met.

C	N	2C	2N

8. Once the jackpot is paid, the original (white) table games payout form is immediately deposited in the locked accounting box by the verifier. Ensure this requirement is met.

C	N	2C	2N

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

ICMP – PLAYER BANKED POKER – C. POKER IMPREST TABLE TRAY BANK EXCHANGE PROCEDURES

1. Even exchanges of chips, tokens, and/or coins (hereafter, in all subsections, referred to as "chips") may be made at the cage or the poker room imprest bank. Even exchanges of chips for player banked poker tables with imprest banks located in a pit must be made at the cage and documented on an exchange form. Ensure this requirement is met.

C	N	2C	2N

EVEN EXCHANGES WITH THE CASHIER CAGE

If even money exchanges are made between the player banked poker imprest table tray banks and the cashier cage, the following procedures are performed:

1. The dealer determines that chips are needed for an even exchange. The dealer removes the necessary currency from the table tray and gives it to the pit supervisor who provides the equivalent amount in lammers. Ensure this requirement is met.

C	N	2C	2N

2. The pit supervisor must take the currency to the cashier and obtain the desired number of chips in return for the currency. Ensure this requirement is met.

C	N	2C	2N

3. Once the cashier completes the exchange of currency for chips, the pit supervisor must immediately return to the table with the chips and give them to the dealer who will check the amount of chips for accuracy. The pit supervisor must retrieve the lammers. Ensure this requirement is met.

C	N	2C	2N

EVEN EXCHANGES WITH THE POKER ROOM IMPREST BANK

If the licensee operates a poker room imprest bank for exchanges with the player banked poker imprest table tray banks, one of the following procedures must be performed:

1. The dealer determines that chips are needed for an even exchange. The dealer removes the necessary currency from the table tray and gives it to the pit supervisor who provides the equivalent amount in lammers. Ensure this requirement is met.

C	N	2C	2N

2. The pit supervisor takes the currency to the poker room imprest bank and exchanges the currency for chips. Ensure this requirement is met.

C	N	2C	2N

3. The pit supervisor delivers the chips to the dealer at the table. The dealer verifies the amount, places the chips in the tray, and returns the lammers to the pit supervisor. Ensure this requirement is met.

C	N	2C	2N

4. When poker room imprest banks are in use, an even money transfer of cash from the player banked poker table imprest bank may be made for chips from the poker room imprest bank without the necessity of using lammers. In this case, the dealer and pit supervisor or supervisor's designated licensed poker room employee make the

C	N	2C	2N

exchange as indicated above without the use of lammers. Ensure this requirement is met.

EVEN EXCHANGES BY DEALERS

If the licensee operates a poker room where the player banked poker imprest table tray banks are maintained in the poker room, the following procedures may be performed when a dealer is not dealing (i.e., the dealer is not involved in an active game). The following transaction must be conducted in the poker room.

1. The dealer determines that chips are needed for an even exchange on his/her table tray. The dealer proceeds to the cage in the poker room or the poker room imprest bank with the tray and removes the necessary currency from the tray. The dealer gives the currency to the cage cashier or pit supervisor, whichever is applicable, to exchange the chips. Once the cage cashier or pit supervisor completes the exchange of currency for chips and the dealer verifies the amount, the dealer places the chips in the tray.As the dealer is completing the exchange at the cage or the poker room imprest bank, the utilization of lammers is not necessary. Ensure this requirement is met.

C	N	2C	2N

<u>ICMP – PLAYER BANKED POKER – D. POKER ROOM IMPREST BANK EXCHANGE PROCEDURES</u>

1. When a poker room imprest bank needs to be replenished with currency and/or chips, an exchange with the cashier cage is made using a poker bank exchange form. Ensure this requirement is met.

C	N	2C	2N

2. The licensed poker room employee (poker employee) responsible for the bank completes the poker bank exchange form and makes the exchange between the bank and the cashier cage. A runner may be utilized. It is preferred that the runner is from security or surveillance; however, this is not required, but that person must be independent of the pit. Ensure this requirement is met.

C	N	2C	2N

3. If a runner is not used, either the poker employee or the cashier takes the currency/chips and the exchange form to the cashier cage/poker podium. The poker employee and the cashier verify the currency/chips and sign the exchange form. After receiving and verifying the currency/chips and ensuring the amounts agree, employees sign and return the form to either the poker room imprest bank or the cage with their currency/chips. The poker employee deposits the form in the accounting box. Ensure this requirement is met.

C	N	2C	2N

4. If a runner is used, the poker employee responsible for the bank gives the form and the currency/chips to a runner, who verifies the currency/chips and signs the form prior to transporting the funds to the cashier. After receiving and verifying the currency/chips from the cashier and ensuring the amounts agree, the runner signs the

C	N	2C	2N

form and returns the currency/chips to the poker employee responsible for the bank, who then verifies the currency/chips and initials the form indicating receipt. The runner deposits the form in the accounting box. Ensure this requirement is met.

ICMP–PLAYER BANKED POKER – E. IMPREST POKER BANK INVENTORY PROCEDURES

POKER ROOM IMPREST BANK INVENTORY PROCEDURES

1. Poker room imprest banks must be inventoried and verified by the licensee responsible for the bank and another licensed employee at shift opening, shift change and shift closing using an imprest bank inventory form. | **C** | **N** | **2C** | **2N** |
2. If the poker room imprest bank is used for more than 12 hours during a gaming day, at least two shifts must be conducted for inventory and shift change purposes. All required gaming documents must be maintained for each shift. | **C** | **N** | **2C** | **2N** |
3. The inventory form is deposited into the locked accounting box upon completion. Any overages or shortages must be documented in writing and the gaming manager oversees the investigation of the overages and shortages. | **C** | **N** | **2C** | **2N** |

IMPREST TABLE TRAYS MAINTAINED ON THE TABLE

1. If the imprest table tray banks are maintained on the table, the table tray banks must be inventoried and verified by the pit supervisor and the dealer. Prior to the table being opened for the gaming day and when the table is closed for the gaming day, the pit supervisor and the dealer count the imprest table tray and complete the imprest bank inventory form at the table. | **C** | **N** | **2C** | **2N** |
2. If the table is not opened, the imprest table tray bank must be inventoried at least weekly. The inventory form is deposited into the locked accounting box upon completion. | **C** | **N** | **2C** | **2N** |
3. When the tables are not in use, the imprest table tray banks are locked. Ensure this requirement is met. | **C** | **N** | **2C** | **2N** |

IMPREST TABLE TRAYS MAINTAINED IN THE CAGE

1. If the imprest table tray banks are maintained in the cashier cage, the table tray banks are checked out from and returned to the cashier cage. | **C** | **N** | **2C** | **2N** |
2. When the imprest bank is checked out, the cashier and dealer count the imprest tray and complete the imprest bank inventory form at the cashier cage. | **C** | **N** | **2C** | **2N** |
3. When imprest table tray banks are not in use, the trays are locked or returned to the cashier. | **C** | **N** | **2C** | **2N** |
4. When the imprest bank is checked in, the cashier and dealer count the imprest tray and complete the imprest bank inventory form at the cashier cage. | **C** | **N** | **2C** | **2N** |

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

5. The cashier maintains all inventory forms with the cage paperwork.

C	N	2C	2N

IMPREST TABLE TRAYS MAINTAINED IN THE POKER ROOM

1. If the imprest table tray banks are maintained in the poker room, the trays must be locked in a secured cabinet located in the poker area, which is under surveillance coverage.

C	N	2C	2N

2. The imprest table tray banks are checked out from and returned to the secured locked cabinet.

C	N	2C	2N

3. When the imprest table tray bank is checked out from the secured locked cabinet, the dealer and another licensed employee count the imprest tray and complete the imprest bank inventory form.

C	N	2C	2N

4. When the imprest table tray banks are not in use, the trays are locked in the secured cabinet or returned to the cashier.

C	N	2C	2N

5. When the imprest bank is checked in, the dealer and another licensed employee count the imprest tray and complete the imprest bank inventory form.

C	N	2C	2N

6. The imprest inventory forms are deposited in the locked accounting box upon completion. Ensure this requirement is met.

C	N	2C	2N

Additional Comments:

Review Recap

	Initial Review	*Follow-up*
(1) Total items tested	_____	_____
(2) Total noncompliance items	_____	_____

ICMP Compliance Checklist: Section 4, SLOT MACHINES
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 - SLOTS - A. EQUIPMENT CONTROL/TESTING

1. Licensees are responsible for ensuring that all gaming devices being offered for use at its gaming establishments are secure, completely and successfully tested, and properly configured to comply with Colorado Rules and Regulations (CLGR). Licensees are also ultimately responsible for ensuring that all required game program media used in its gaming devices are approved for use in Colorado. The same requirements apply to all gaming devices, irrespective of prior ownership or use, whether in or outside Colorado. Select a sample of machines to verify each meets the requirements.

C	**N**	**2C**	**2N**

2. Pursuant to CLGR 47.1-1233(3), the phrase "replacement game program has been approved for use in Colorado" shall mean that the licensee has used some method (whether provided by comparison of the software program ID label to a visual display on the gaming device and/or by the use of a validation unit that is capable of providing signature validation codes as provided for by the State of Colorado's contracted gaming lab(s)) to identify that the media being used is approved for use in Colorado. The method for ensuring the use of approved media shall include the comparing of the signature code and/or program ID to a current approval list for all gaming media approved in Colorado as provided on the Division's website. Verify the licensee has a process in place to ensure all gaming devices meet this requirement. Select a sample of machines to verify each meets the requirements.

C	**N**	**2C**	**2N**

SLOT DATABASE

Licensees must submit a current, complete and accurate slot floor database to the Division once every thirty-day period. The slot floor database must have, at a minimum, the required information as displayed in the Slot Data Form found in the Forms section of Section 4/Slot Machines. The required data field information in the slot floor database must be labeled exactly as the Slot Data Form header text, but does not necessarily need to be listed in the particular column order.

C	**N**	**2C**	**2N**

The slot database file must be completed in an Excel.xls format and identified by the casino name, license number and current date. All slot database files shall be sent to

dor_slot_database@state.co.us and be made available to Division staff immediately upon request.

SLOT METERS

1. Soft and/or system (if applicable) meter readings must be taken for coin in, coin out, coin drop, bill in, attendant paid jackpot, attendant paid progressive payout, attendant paid cancelled credits, machine paid progressive payout, voucher in, voucher out, machine paid external bonus and attendant paid external bonus, cashable electronic promotion in, non-cashable electronic promotion in, and non-cashable electronic promotion out for each event listed in the ICMP. Meters are captured so proper statistical reports can be generated. Interview the licensee personnel responsible for meter readings to determine their understanding.

C	N	2C	2N

2. Soft and/or system meter readings, whichever is applicable, must be recorded. To rely on system meter readings the machine must have passed testing and be communicating with the system. Meters must be recorded, prior to device moves, prior to denomination changes, when devices are placed in service, when devices are taken out of service for any reason that would affect the meter retention (this is to ensure meters are accurately retained), when accessing the computer components of the slot machine, (which could cause any of the meters to reset, including, but not limited to, RAM clears), and when converting or re-configuring a machine. Note: The coin in meter for each progressive on a multi-game or multi-denomination slot machine must also be recorded in the above situations, with the exception of each drop. Interview the licensee personnel responsible for meter readings to determine their understanding of this procedure.

C	N	2C	2N

3. 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 the licensee personnel responsible for meter readings to determine their understanding of this procedure.

C	N	2C	2N

MACHINE REMOVALS

1. Prior to removing a machine from the floor, the Slot Department must notify the Accounting Department, in writing, of the machine(s) being removed from the floor. Interview the licensee personnel responsible for machine removals to determine their understanding of this procedure. Review paperwork to determine if the required information is obtained.

C	N	2C	2N

2. The machine contents must be dropped in accordance with the emergency drop procedures outlined in the Table Games and Slot Drop and Count Procedures section. Interview the licensee personnel responsible for machine removals to determine their understanding of this procedure.

C	N	2C	2N

<u>ICMP - SLOTS - B. MACHINE ACCESS</u>

1. A slot machine access log must be maintained inside each slot machine. The handwriting must be legible and discernable to a person reviewing the log. Select a sample of machines and review the machine access log to determine compliance with this procedure.

C	N	2C	2N

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

2. A kiosk machine access log must be maintained inside each kiosk. The handwriting must be legible and discernable to a person reviewing the log. Select a sample of machines and review the machine access log to determine compliance with this procedure.

C	N	2C	2N

3. Each person who accesses a slot machine or kiosk for any defined event (as outlined in the ICMP) shall make an entry on the log. Interview the licensee personnel responsible for accessing slot machines and kiosks to determine their understanding of this procedure.

C	N	2C	2N

4. There only needs to be one description of any uninterrupted event on the log for each person involved in the resumed event and not for each opening of the door for each person(s). No description is required when removing the BV stacker during drop. Interview the licensee personnel responsible for accessing slot machines and kiosks to determine their understanding of this procedure.

C	N	2C	2N

5. All logs must reflect the title of the form, licensee name and device number. Minimum required information for each entry is date, time, employee initials, and license number of the individual accessing the machine, and the reason for access. Entries are to be complete, accurate, and legible. Select a sample of machines and review the machine access log to determine compliance with this procedure.

C	N	2C	2N

6. If a door is opened twice by the same individual during a hopper fill, the log may be signed once with an entry of "fill x2". If two individuals opened the door during a hopper fill, the log must be completed by each individual upon his/her respective access. Before locking the door, authorized staff may remove a coin from the hopper to play off the machine's tilt light. Interview the licensee personnel responsible for accessing slot machines to determine their understanding of this procedure.

C	N	2C	2N

7. Licensees must have procedures for documenting tilt resets, which can be performed without accessing the interior of the machine. Documentation must include date, time, employee initials, employee license number, and reasons for the tilt. Entries shall be complete, accurate, legible, and must be made available to the Division upon request. If an approved computerized system produces this information, including identification of the attending employee, the system report does not need to be initialed. Interview licensee personnel responsible for tilt resets to determine their understanding of this procedure.

C	N	2C	2N

8. The drop cabinet is the cabinet under the slot machine which contains the drop bucket or coins. If the slot machine does not operate with coin, the cabinet is considered a slot cabinet or may be referred to as a slot stand. At no point is it allowable to utilize the drop cabinet for storage when the machine is operated with coin or if the cabinet contains drop funds. A slot cabinet may be used as a storage area if it is not used to secure drop funds and must be keyed differently than a drop cabinet. Interview the licensee slot personnel to determine their understanding of this procedure. Select a sample of machines to verify compliance with this procedure.

C	N	2C	2N

9. When it is necessary to perform maintenance on a drop cabinet, a security escort must be present to ascertain whether the drop cabinet contains coins. If it does, security must remain in the area and observe the maintenance procedure until maintenance is completed and the drop cabinet is locked, in order to verify and warrant the continued security of funds inside

C	N	2C	2N

the cabinet. Interview the licensee slot and security personnel to determine their understanding of this procedure.

10. At times the BV is accessed to clear a jam, settle a patron dispute, or for other reasons. The BV stacker problem can be fixed at the slot machine with the slot technician/attendant and security person present, as long as the stacker contents are not accessed. If the stacker contents are accessed in order to fix the problem, the BV stacker is taken to the cage by the slot technician/attendant and security person. The process of fixing the BV and accessing the BV stacker contents is performed under surveillance at the cage. The slot technician/attendant and the security person shall remain with the BV stacker from the time it is removed from the machine until it is returned to the machine. Observe or interview slot and security personnel to determine compliance and their understanding of this procedure.

C	N	2C	2N

11. Alternatively, when the contents of the BV are accessed in order to clear a jam, settle a dispute, or for any other reason outside the BV drop and count process, the process of fixing the BV and accessing the contents may be performed at the machine under the following conditions:
    - The gaming manager checks out the BV content key and proceeds to the slot machine.
    - The licensee must ensure adequate camera coverage prior to accessing the BV funds. Surveillance coverage must be sufficient to identify the individuals accessing the funds and when the funds are accessed. This may be accomplished through the use of a PTZ and/or stationary camera.
    - The BV problem is corrected in the presence of the slot technician/attendant, security, and gaming manager.

    Observe or interview slot and security personnel to determine compliance and their understanding of this procedure.

C	N	2C	2N

12. In case more than one BV needs to be repaired successively, the BV content key may be maintained between repairs; however, once the successive repairs are complete, the BV content key must be immediately returned by the gaming manager to the gaming manager locked box #2. Observe or interview slot and security personnel to determine compliance and their understanding of this procedure.

C	N	2C	2N

ICMP - SLOTS - C. DEVICE REQUIREMENTS

1. All gaming devices must be configured correctly to comply with CLGR. This includes the accurate setting of all device options, configurations, and real-time clock display. Interview slot personnel to determine the procedures in place are adequate to ensure compliance with this requirement.

C	N	2C	2N

2. Each gaming device must have a unique asset number associated with the gaming device. If the game theme, denomination or par is changed, a unique asset number must be assigned to the converted gaming device and all transactions properly associated to that new device asset number. Interview slot personnel to determine their understanding and compliance with this requirement.

C	N	2C	2N

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

3. A legible copy of each slot machine's respective par sheet, indicating the probability of hitting each award and the associated pay for each award available, must be maintained either inside each slot machine secured in its specific slot cabinet/stand or stored, at a minimum, as an electronic file on a portable storage device maintained and secured by the licensee. Electronic par sheet files must be accessible to casino licensees and immediately available to Division staff. Licensees must have a process in place which allows for the electronic version of the par sheet(s) to be viewed at each individual machine upon request by the Division. Select a sample of machines to verify the par sheet is located within the machine or stored as an electronic file.

C	N	2C	2N

4. The licensee must maintain a device history log for each gaming device, including ticket redemption kiosks that document information about, and changes or modifications to the device. This log must be secured inside each slot machine and kiosk. Select a sample of machines and kiosks to verify the history log is available and complete.

C	N	2C	2N

5. The BV release key must be keyed differently than all other slot machine doors. Request the BV release key and verify it is keyed differently by inserting the key into the various other slot machine door locks on a sample of different slot machines based on manufacturers.

C	N	2C	2N

6. All slot machines shall be operated and stored in a secure manner to prevent unauthorized access to their contents and component parts. All spare component parts shall be stored in a secure location to prevent unauthorized access, tampering, or theft. Select a sample of machines on the floor to verify the security of the machine and component parts. Observe the storage area(s) for off floor machines and spare component parts to verify they are adequately secured.

C	N	2C	2N

Pursuant to CLGR 47.1-1231 regarding the security of machine logic and memory devices, the phrase "secured in the machine" shall mean that the slot machine itself is to be considered a secured compartment and there need not be any other secured compartment within the slot machine itself that in which the internal logic is to reside to satisfy this regulation.

ICMP – SLOTS – D. DEVICE RECEIPT, REMOVAL, INVENTORY & DESTRUCTION

1. Slot machines may be stored on the casino premises or at an offsite location, as long as the Division knows the location of the machines, the storage facility is secure, and the licensee has properly reported the movement of those devices. Interview licensee personnel responsible for reporting device movements to determine their understanding of this procedure.

C	N	2C	2N

2. Pursuant to Section 12-47.1-803 CRS, movement of any device to another establishment (e.g., different licensee, on-site/off-site storage, etc.) must be reported to the Division. Please reference the Division's web-based device tracking system to comply with this requirement. All slot machines placed within approved designated gaming floor space areas (other than devices used for non-gaming, promotional purposes) must be reported to the Division as "on-floor" status in the Division's device tracking system. All slot machines placed outside of approved designated gaming floor space areas must be reported to the Division as "storage" in the Division's device tracking system. Slot machine destruction requirements can be

C	N	2C	2N

found on the Division's web site at www.colorado.gov/revenue/gaming. Select a sample of machine moves to verify the information in the Casino EZ File system is correct.

ICMP – SLOTS – E. TESTING

1. Coins needed to perform slot testing may be obtained from the hopper by authorized personnel if it involves ten coins or less. The access log must denote the number of coins removed from the hopper. If the testing involves more than ten coins, the coins must be disbursed from the cage as a miscellaneous disbursement, which must include a reference to the machine number. Observe the process or interview slot and cage personnel to determine their understanding of this procedure.

C	N	2C	2N

2. Bills needed to perform any aspect of slot machine testing are disbursed from the cage as a miscellaneous disbursement. The access log must denote the bills by denominations, which are tested in the machine. The machine numbers of the slot machines being tested must be documented in writing on the miscellaneous reimbursement. Observe the process or interview slot and cage personnel to determine their understanding of this procedure.

C	N	2C	2N

3. Once the machine testing has been completed, any funds remaining as a result of the testing must be receipted into the cage as a miscellaneous receipt, which must include a reference to the machine number. Observe the process or interview slot and cage personnel to determine their understanding of this procedure.

C	N	2C	2N

4. Bills from BV malfunctions (i.e., BV jams) obtained from the machine, must be receipted into the cage as a miscellaneous receipt. The miscellaneous receipt must also note the machine number. Alternatively, bill(s) from the BV jam can be returned to the BV stacker by following the procedures as listed under (B) Machine Access. Observe the process or interview slot and cage personnel to determine their understanding of this procedure.

C	N	2C	2N

ICMP – SLOTS – F. E-PROM DUPLICATION

1. Most manufacturers' software is protected by federal copyright and patent laws. Licensees must ensure that they are complying with all applicable laws when duplicating or using duplicated software.

C	N	2C	2N

ICMP – SLOTS - I. JACKPOT PAYOUTS, ADDITIONAL PAYOUTS & SLOT FILLS

Jackpot payouts, as referred to in this subsection, include attendant paid jackpots, attendant paid cancelled credits, attendant paid progressive payouts, and attendant paid external bonus payouts.

1. The design of slips for jackpot payouts, additional payouts and slot fills, is at the licensee's discretion. However, at a minimum, the payout form/documentation (minimum 2-part form from an automated slot monitoring systems or cage system; 3-part form for a manual process) must meet the ICMP criteria. Review jackpot payout and fill slips and verify the required information is included on the slips.

C	N	2C	2N

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

2. Licensees who have received written approval from the Division for the use of its slot monitoring system may process jackpots of less than $1,200 without a verifier. In lieu of the licensee's verifier, the patron must sign the jackpot slip indicating receipt of the money documented on the slip. If the patron refuses to sign the jackpot slip, a note is made on the slip "patron did not sign", and a verifier must be called to verify the payment and sign the slip. Processing of the jackpot payout without a verifier applies only to jackpot payouts recognized by the system that do not require an override or manual intervention. Jackpot payouts that require an override, an additional payout, or are not recognized by the system, must be processed with a licensed employee as the verifier. Observe the process or interview slot personnel to determine their understanding of this procedure.

C	N	2C	2N

3. Licensees who have received written approval from the Division for the use of its slot monitoring system may process system generated payouts of less than $5,000 during the time the patron is playing machine credits not associated with the specific payout amounts. If this process is used, a payout request form must be completed prior to resetting the machine and the patron must play off the machine. Observe the process or interview slot personnel to determine their understanding of this procedure, also verify the payout request forms meet the minimum standards as outlined in the ICMP.

C	N	2C	2N

4. Licensees must have written procedures that adequately prevent a patron from claiming a jackpot already paid or one in the process of being paid. Procedures must include verification that the payout request forms (original and copy) agree to the jackpot slip. Verify the written procedures are available to all applicable employees.

C	N	2C	2N

5. Licensees who have received written approval from the Division for the use of its slot monitoring system may process slot fills without a verifier. Processing the fill without a verifier applies only to fill events recognized by the system that does not require an override or manual intervention. Observe the process or interview slot and cage personnel to determine their understanding of this procedure.

C	N	2C	2N

6. Licensees must have written procedures that adequately address overrides to system-generated information on any jackpot payout/fill slips. The written procedures must be available to those individuals who are involved in the override process. A supervisory or management employee (i.e., shift manager or gaming manager) must independently authorize system overrides, with the exception of rounding to the next denomination or dollar. The individual that initiates the transaction cannot be the individual that authorizes the override. A physical verification by the supervisory or management employee must be performed to determine that the override is appropriate. Authorization is provided once verification is completed. Additionally, 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 date of the review. Observe the process and interview slot and cage personnel to determine their understanding of this procedure.

C	N	2C	2N

7. Upon completion of a jackpot payout to the patron, the patron is requested to play off the machine. If the patron declines to play off the machine, the licensee must have adequate procedures in place to prevent a patron from claiming a jackpot already paid (i.e., take a coin from the hopper or obtain the minimal amount of funds from the cashier cage to play off the

C	N	2C	2N

machine). Observe the process or interview slot and cage personnel to determine their understanding of this procedure.

8. Some slot machines allow patrons who have won credits greater than the hopper lockout amount to continue playing these credits once the slot attendant resets the game. If a jackpot of $1,200 or more occurs on one of these slot machines, a W-2G must still be completed. Note: The licensee must replace the lock shipped with the machine with a licensee specific key before these games can be played. Observe the process or interview slot and cage personnel to determine their understanding of this procedure.

C	N	2C	2N

9. The original (white) of the payout or fill slip, and the payout request form, if applicable, is deposited in the locked accounting box or hand delivered directly to the Accounting Department upon completion of the transaction. Multiple slips may be routed simultaneously; however, the slips must remain under the control of the slot attendant, in plain sight, until routed to accounting. For multiple processing/routing of slips, the licensee must have written procedures to minimize potential errors by employees and must ensure employees are knowledgeable of the procedures. The procedures must also include the number of slips processed and routed at the same time and must be prominently posted in the Slot Department and cashier cage. The yellow copy of the slip is retained by the cashier, documenting funds leaving the cage. Interview the slot and cage personnel to determine their understanding of this procedure. Verify the written policy is posted and includes all the required information.

C	N	2C	2N

10. Payouts (computerized or manual process), including jackpots, fills, cancelled credits, progressive payouts, external bonus payouts, and additional payouts, shall be controlled and completed in a manner that precludes any one individual from initiating and producing a fraudulent payout form, obtaining the funds, forging signatures on the payout form, routing all parts of the form, and misappropriating the funds. Observe the process and interview slot and cage personnel to determine compliance with this requirement.

C	N	2C	2N

11. For payouts of less than the denomination value of tokenized machines, licensees may use a tokenized credit payout slip (or a manual jackpot payout slip) to document the payout. When a tokenized machine requires a payout of less than its denomination value, the slot attendant shall complete the payout slip with the date, time, machine number, and amount. The attendant shall then sign the slip and present it to the patron for redemption at the cage. When the patron redeems the slip at the cage, both the patron and cashier must sign the slip. Interview the slot and cage personnel to determine their understanding of this procedure.

C	N	2C	2N

12. The slip must be alphanumerically numbered and reflect the date, time, machine number, amount of payout, and signatures of slot attendant, patron, and cashier. A log must be maintained to record the sequence of slips as they are checked out. Review paperwork to verify the required information is obtained.

C	N	2C	2N

13. Licensees who utilize an automated slot monitoring system to generate jackpot payout slips may continue to use the system-generated slip and process the payout. Licensees who continue to use the system generated slip for these payouts of less than the denomination value of tokenized machines do not need to have a verifier involved to verify the payout,

C	N	2C	2N

verify the meters, or sign the slip. Interview the slot and cage personnel to determine their understanding of this procedure.

14. For abandoned credits left on tokenized machines in an amount less than the tokenized amount, the slot attendant may key off the credits on the machine. The credits keyed off the machine are recorded on the access log for that machine with the slot attendant's initials, amount and comment that these are abandoned credits. The access card is utilized by accounting when investigating variances that exceed the allowable threshold. . Interview the slot personnel to determine their understanding of this procedure.

C	N	2C	2N

15. Any money found by employees (i.e., in the coin return, in the tray, or on the floor), and any abandoned credits on a slot machine that do not meet the criteria addressed above, should be receipted into the cage as miscellaneous receipts. Interview the slot personnel to determine their understanding of this procedure.

C	N	2C	2N

ICMP – SLOTS – J. POUCH PAYS

Jackpot payouts, as referred to in this subsection, include attendant paid jackpots, attendant paid cancelled credits, attendant paid progressive, and attendant paid external bonuses.

1. Licensees who have received written approval from the Division for the use of its slot monitoring system are allowed to make change for patrons, pay promotional coupons, and pay slot machine jackpot payouts via pouch pay. The following criteria for jackpot payments must be adhered to:
   - Only system generated jackpots may be paid. Transactions which require override authorization that includes additional payouts may not be paid via a pouch pay.
   - Jackpots under $1,200 may be paid via a pouch pay.
   - If communication between the slot machine and the system is down, no jackpot payments may occur via a pouch pay. The jackpot payment must occur through the cage.

   Interview the slot and cage personnel to determine their understanding of these requirements. Verify the licensee received approval to rely on its system.

C	N	2C	2N

POUCH PAY/BANK CHECK OUT PROCEDURES – FROM THE CASHIER CAGE TO THE FLOOR PERSON

1. Pouch pay banks (funds) are a part of the cashier cage accountability and must be documented on the Daily Cash Summary. Pouch pay banks are maintained in the cashier cage or in an alternate locked and secured area (pouch cabinet) under surveillance coverage. Verify the banks are properly recorded and secured. Observe the process to determine compliance with this procedure.

C	N	2C	2N

2. Imprest banks/pouches may be prepared prior to check out, as long as the imprest amount is reflected on the Daily Cash Summary. The cashier preparing or disbursing the bank to the floor person performs an inventory of the bank and completes an imprest bank inventory form. A miscellaneous disbursement form is completed by the cashier to support that the funds are leaving the cage. The inventory form is attached to the miscellaneous disbursement form. Observe the process to determine compliance with this procedure.

C	N	2C	2N

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

3. The cashier gives the floor person an imprest bank/pouch and completes the paid out portion of the miscellaneous disbursement form by documenting the date, shift, dollar amount of the bank, and validation device identifier (if applicable). Observe the process to determine compliance with this procedure.

C	N	2C	2N

4. The floor person recounts the imprest bank/pouch. If there are no discrepancies, both the cashier and the floor person sign the imprest bank inventory and miscellaneous disbursement forms. The cashier maintains the bank imprest inventory form and the miscellaneous disbursement form. Observe the process to determine compliance with this procedure.

C	N	2C	2N

5. Pouch pay banks may be disbursed from the cage to an alternate locked and secured area (pouch cabinet) under surveillance coverage. Adequate controls must be in place to ensure the licensee's assets are secured. Licensees must have adequate written controls in place for pouch pay banks maintained in a pouch cabinet to ensure assets are secured. Two licensed individuals must count and complete an inventory sheet at the beginning and end of the shift in which the pouch is utilized. Observe the process to determine compliance with this procedure.

C	N	2C	2N

POUCH PAY FLOOR PERSON PAY PROCEDURES

Jackpot Payouts

1. The floor person follows the licensee's procedures in order to signal the system to print the jackpot payout slip (i.e., insert slot card into machine's card reader and key the jackpot amount). The floor person proceeds to the cashier cage or a jackpot workstation to retrieve both the white and yellow copies of the jackpot slip. If an override, additional payouts or a jackpot payout of $1,200 or greater (large jackpot) is required, the payment is processed as described under the ICMP subsection H, Jackpot Payouts. Observe or interview licensee personnel to determine compliance with this procedure.

C	N	2C	2N

2. If the jackpot payout is not an override or is less than $1,200, the floor person indicates pouch pay on the cashier line. The floor person proceeds to the slot machine and compares the information printed on the jackpot slip to the slot machine, pays the patron, and signs the slip. The patron must sign the slip verifying receipt of the funds. If the patron refuses to sign, a note is made on the slip, "patron did not sign" and a verifier signs the slip attesting to the patron's payment. Observe the process to determine compliance with this procedure.

C	N	2C	2N

3. The original (white) is dropped in the locked accounting box and the yellow copy is maintained with the imprest bank/pouch to reconcile the funds. The licensee may follow its in-house procedures for payment of multiple jackpots or drop the slip immediately. Observe the process to determine compliance with this procedure.

C	N	2C	2N

Tickets and Slot Coupons

1. The floor person reviews the ticket or slot coupon for distinguishing characteristics (e.g., thermal paper, reflects the licensee's name, has not expired, etc.). The floor person scans the ticket or slot coupon using the validation device, verifies the amount agrees to the amount

C	N	2C	2N

indicated on the validation unit, and validates the ticket or slot coupon in the system. Observe the process to determine compliance with this procedure.

2. If no discrepancies are identified, the floor person pays the patron. The floor person maintains the ticket or slot coupon with the imprest bank/pouch until the tickets and or slot coupons are exchanged at the cashier cage. Observe the process to determine compliance with this procedure.

C	N	2C	2N

3. If any discrepancies are identified, communication has been lost, or any suspicion of a problem with the ticket or slot coupon is identified, the floor person is not allowed to process or pay the ticket or slot coupon. The ticket or slot coupon is returned to the patron and the patron is directed to take the ticket or slot coupon to the cashier cage for redemption. Observe or interview licensee personnel to determine compliance with this procedure.

C	N	2C	2N

Even Money Exchanges

1. An even money exchange form is used to document the reimpress of the imprest bank/pouch. Observe the process to determine compliance with this procedure.

C	N	2C	2N

2. The floor person prints or requests the cashier or key on duty to print a report that details the tickets and slot coupons redeemed by that floor person during his/her shift. The floor person will reconcile his/her tickets and slot coupons to this report. Observe the process to determine compliance with this procedure.

C	N	2C	2N

3. The floor person completes the change bank exchange form totaling the jackpot payout slips, tickets and slot coupons. The floor person gives the yellow copy of the jackpot payout slips, tickets, slot coupons and report that details the tickets and slot coupons redeemed by that floor person during his/her shift to the cashier, along with the even money exchange form. The cashier verifies the total amount of tickets and slot coupons to the report and totals the jackpot payout slips. Observe the process to determine compliance with this procedure.

C	N	2C	2N

4. The cashier gives the funds to the floor person to reimpress his/her imprest bank/pouch. The floor person verifies the funds and agrees the amount to the amount requested on the even money exchange form. If no discrepancies are identified, both the cashier and floor person sign the even money exchange form indicating the proper completion of the form and receipt of the funds and documents. The floor person places the money in the imprest bank/pouch. The even money exchange form is maintained by the cashier completing the transaction. Observe the process to determine compliance with this procedure.

C	N	2C	2N

Pouch Pay/Bank Check in Procedures – From the Floor Person to the Cashier Cage

1. The floor person prints or requests the cashier or gaming manager to print a report that details the tickets and slot coupons redeemed by that floor person during his/her shift or session. The floor person reconciles his/her tickets and slot coupons to this report. If an even money exchange was performed during the shift and tickets and slot coupons were exchanged with the cashier, this report may list all tickets and slot coupons that were redeemed by the floor person during his/her shift. If this is the case, a reconciliation of current tickets and slot

C	N	2C	2N

coupons plus the tickets and slot coupons already exchanged with the cage must be performed ensure that all tickets and slot coupons redeemed are accounted for. The report printed at the time of even money exchanges may be used to assist in the reconciliation. Licensee must ensure a procedure is in place in order for the floor person to perform an adequate reconciliation when tickets and slot coupons have been previously exchanged with the cage during the shift. Observe the process to determine compliance with this procedure.

2. The floor person turns in his/her cash and yellow copy of the jackpot payout slips, tickets, slot coupons and report to the cashier. The cashier counts the cash, verifies the tickets and slot coupons to the report, and totals the jackpot payout slips. A new imprest bank inventory form is completed and the dollar amount of the inventory must tie to the original imprest bank/pouch inventory amount. Both the cashier and the floor person sign the inventory form and the cashier retains the form. Observe the process to determine compliance with this procedure.

C	N	2C	2N

3. The cashier completes the paid in portion of the miscellaneous receipt form documenting the date, shift, amount, and validation device identifier (if applicable) of the bank. The cashier and the floor person sign the miscellaneous receipt form. The imprest bank inventory forms and the miscellaneous receipt form, jackpot payout slips, tickets, slot coupons and reports are maintained by the cashier, the amounts recorded on the Daily Cash Summary and forwarded to accounting with the cage paperwork for that shift. The imprest bank can be reimpressed prior to checking the bank into the cage. Observe the process to determine compliance with this procedure.

C	N	2C	2N

4. If an overage or shortage occurs, the floor person completes an overage or shortage slip and the supervisor shall investigate any overages/shortages. If an overage occurs, the excess amount from the floor person's bank is given to the cage cashier who records the overage as a separate line item on the Daily Cash Summary. If a shortage occurs, a shortage slip is prepared and given to the cage cashier. The cage cashier records the shortage as a separate line item on the Daily Cash Summary. Observe the process or interview cage personnel to determine compliance with this procedure.

C	N	2C	2N

ICMP – SLOTS – K. SHORT PAYS

1. If a short pay occurs due to a machine malfunction, the short pay amount shall be disbursed from the cage as a miscellaneous disbursement and paid to the patron. Once the machine is fixed, the cash paid out of the slot machine shall be receipted back into the cage as a miscellaneous receipt. The machine number and explanation must be included on the miscellaneous disbursement and receipt forms. Interview the cage and slot personnel to determine their understanding of this procedure.

C	N	2C	2N

ICMP – SLOTS – L. DISPUTED JACKPOTS AND PATRON DISPUTES

1. For any disputed jackpot, the floor supervisor or gaming manager must be called. If neither one of these individuals can resolve the dispute or if the dispute involves $250 or more, the Division must be contacted. The slot machine shall *not* be reset or altered (i.e., no further

C	N	2C	2N

play) until a gaming investigator has arrived. If the machine has been reset to allow the patron to continue playing credits not associated with the payout, the payout request form should be reviewed to assist in resolving the dispute; it may also be necessary to review slot system reports. Interview the slot and management personnel to determine their understanding of this requirement.

2. Coins needed to resolve minor customer disputes may be obtained from the hopper by authorized personnel, if the dispute involves ten coins or less. If the resolution involves more than ten coins, the coins must be disbursed from the cage as a miscellaneous disbursement – short pay. Interview the cage and slot personnel to determine their understanding of this procedure.

C	N	2C	2N

ICMP – SLOTS – M. UNCLAIMED JACKPOTS

1. An unclaimed jackpot receipt is completed when a patron is unable to provide proper identification for jackpot payouts greater than, or equal to, $1,200. Observe the process or interview cage personnel to determine compliance with this procedure.

C	N	2C	2N

2. The cashier completes the unclaimed jackpot receipt, a pre-numbered, three-part form. The cashier, patron and slot supervisor/key employee sign all three parts of the receipt. The cashier maintains the original (white) of the unclaimed jackpot receipt with the original (white) of the jackpot payout/fill slip. A photograph of the patron, at the time of winning, must also be attached to the cashier's receipt. The photograph is used to verify the correct patron claims the jackpot. The patron retains the yellow copy of the unclaimed jackpot receipt. The pink copy of the unclaimed jackpot receipt is attached to the yellow copy of the jackpot/fill slip and is forwarded to accounting by the cashier with his/her cage paperwork. Observe the process or interview cage personnel to determine compliance with this procedure.

C	N	2C	2N

3. The licensee must have procedures in place to verify the legitimacy of the patron claiming payment of the unclaimed jackpot. Upon receipt of the patron's copy, the rest of the receipt is completed with the cashier, patron, and slot supervisor/key employee signing the slip indicating payment. Licensees must verify whether the taxable jackpot winner is listed in the GPI registry when the patron claims the jackpot. The receipt is attached to the original (white) and photograph, and all paperwork is forwarded to accounting along with the cage paperwork. Observe the process or interview cage and floor personnel to determine compliance with this procedure.

C	N	2C	2N

4. The licensee must have procedures in place to:
   a) Track unclaimed jackpot receipts and related jackpot slips upon issuance,
   b) Track which slips are still outstanding,
   c) Track which slips are paid, and
   d) Pay patrons if the paperwork has been dropped to accounting.

   Review the licensee's procedures to determine if it addresses these areas.

C	N	2C	2N

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

ICMP – SLOTS – N. ADDITIONAL PAYOUTS

1. Prior to offering additional payouts to patrons, the licensee must notify the Division, in writing, at least seven days in advance, of the information outlined in the ICMP. Verify additional payout programs were approved by the Division and the required information was submited.

C	N	2C	2N

2. Each slot machine offering additional payouts must be clearly marked in such a manner as to inform all patrons of the information outlined in the ICMP. If the licensee is offering an item other than cash (e.g., car or motorcycle), the licensee may state the item(s) only and not the dollar amount, if the item is the only payout. If the patron has an option of the item or a dollar amount, then both awards must be posted. Verify the additional payout program is clearly identified or interview personnel involved with additional payouts to determine their understanding of this procedure.

C	N	2C	2N

3. Additional payouts must be associated with attendant paid events and cannot be processed via a pouch pay or the use of a payout request form. Additional payouts may not be awarded with machine paid events. Observe or interview personnel involved with additional payouts to determine their understanding of this requirement.

C	N	2C	2N

4. For all additional payouts awarded, follow the procedures outlined for jackpots of $1,200 or more. A W-2G must be completed when the total amount awarded is $1,200 or more. When an additional payout is awarded, licensees must account for the payouts. Jackpot payout slips must be completed for these payouts as discussed in the preceding section. Regardless of the amount disbursed to the patron, the patron must sign the jackpot payout slip indicating receipt of the funds, after receipt of funds, for all additional payouts. If the patron's signature is not obtained, the additional payout is subject to denial for gaming tax purposes. Observe or interview personnel involved with additional payouts to determine their understanding of this requirement.

C	N	2C	2N

5. If a licensee changes the top award and it exceeds the top award indicated on the par sheet, the excess must be submitted as an additional payout. Under no circumstances is the top award allowed to be lower than that indicated amount on the par sheet. Interview slot personnel involved with additional payouts to determine their understanding of this requirement.

C	N	2C	2N

6. During the six-month period the licensee offers the additional payout, the licensee must ensure any changes to the additional payout program are communicated immediately to the Division, in writing. Updates to the additional payout program include changes to any of the information on the additional payout request form such as the deletion of slot machines, adding new machines, changing machine numbers, canceling the additional payout program, changing the award amount, changing the times and conditions of the additional payout program, etc. Interview personnel involved with additional payouts to determine their understanding of this procedure.

C	N	2C	2N

7. The list of machines submitted to the Division should agree to the machines offering additional payouts on the gaming floor. Compare the list of approved machines offering

C	N	2C	2N

additional payouts to the machines on the gaming floor. Note any differences and notify the Division.

ICMP – SLOTS – O. PROGRESSIVE SLOT MACHINES

C	N	2C	2N

GENERAL

1. Each progressive slot machine game must be linked to a display showing the payoff. The payoff, referred to as the advertised amount, must be visible to all patrons playing a game that has the potential to win the progressive jackpot. Verify the progressives meet this requirement.

C	N	2C	2N

2. Each progressive machine or bank must have a progressive tracking log. This form must be completed for every bank of progressive slot machines. It is used to document information about, and changes to, progressive banks. This form must be immediately available to the Division upon request. Is this requirement met?

C	N	2C	2N

TRANSFER OF PROGRESSIVE LIABILITY

1. Pursuant to CLGR 47.1-1244(12), no licensee may discontinue a progressive slot machine game until all of the advertised progressive amounts have been awarded, or the advertised progressive amount, minus the normal non-progressive award for the combination that would have awarded the progressive amount, is transferred to another progressive link within the licensed establishment. Interview slot personnel and determine his/her understanding of this requirement.

C	N	2C	2N

2. Denomination changes are considered transfers. The licensee may change the denomination of a progressive slot machine game, or a progressive slot machine game bank, prior to a patron winning the progressive jackpot, provided that a documented progressive transfer has been completed. Licensees must maintain proper documentation of all progressive liability transfers. This documentation must be made available to Division personnel upon request. All progressive liability transfers must be immediately documented and completed within seven days of the progressive discontinuance. Interview the slot personnel to determine their understanding of this requirement.

C	N	2C	2N

RESET AMOUNT

1. The reset amount for a progressive jackpot must be equal to, or greater than, the top award (base amount) shown on the par sheet of any machine on the link. If more than one progressive jackpot will be awarded, such as a progressive jackpot for both the top and second awards on the slot machine, the reset amount for each must be equal to, or greater than, the highest corresponding awards on the linked games. Interview the slot personnel to determine their understanding of this requirement.

C	N	2C	2N

2 After a progressive jackpot has been put into play, the advertised amount may not be lowered until won by a patron, unless the progressive is transferred or discontinued in a manner approved by the Division. Interview the slot personnel to determine their understanding of this requirement.

C	N	2C	2N

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

PROGRESSIVE CONTROLLER

1. An access log must be maintained and completed by both licensed individuals gaining entrance to the progressive controller. At a minimum, the access log must reflect the required information as outlined in the ICMP. All entries are to be complete, legible, and accurate. Select a sample of access logs to determine compliance with this procedure.

C	N	2C	2N

2. Pursuant to CLGR 47.1-1244(6), the phrase "establish key control procedures that ensure no one person has access to the controllers configuration data" shall mean that a dual key control method is implemented where each of the two locks providing access to the progressive controller are keyed differently. The keys providing access to the progressive controller shall be checked out by two different licensees who have been granted the appropriate permission to use each key. Interview the slot and cage personnel to determine their understanding of this requirement.

C	N	2C	2N

3. Licensees offering the WAP progressive must maintain the second key providing access to the progressive controller. This key may be keyed the same as the slot drop cabinet and must be maintained in security locked box #1. Interview the slot and cage personnel to determine their understanding of this requirement.

C	N	2C	2N

PROGRESSIVE JACKPOT LOG

1. A progressive jackpot log must be maintained for all progressive banks. The log must be used to record, on a daily basis, the amount of the progressive liability (the advertised jackpot, and any secondary jackpot progressive liabilities), for all progressives that are not machine paid. WAP progressive amounts paid by the system operator do not need to be logged. Verify a progressive jackpot log has been maintained

C	N	2C	2N

2. Explanations for all decreases in the hand pay jackpot amounts must be documented on the progressive jackpot log. The documentation of the decreases may be completed in accounting. Licensees with an approved slot monitoring system may utilize system jackpot reports to explain decreases and liability. At the end of each month, the completed log is forwarded to accounting. Review the progressive jackpot log to determine compliance with this procedure.

C	N	2C	2N

<u>ICMP – SLOTS – P. SLOT TOURNAMENT PROCEDURES</u>

1. An informational copy of the slot tournament rules, list of machines used in the tournament and machine set up must be provided to the Division at least five days prior to the scheduled start of the tournament. When the licensee is using a Colorado approved game program for tournaments, no description of how the machine will be disabled need be submitted to the Division. All required forms must be completed for all tournaments held. Interview personnel involved with slot tournaments to determine their understanding of this procedure.

C	N	2C	2N

2. Immediately prior, and subsequent to, the slot tournament, soft or system meters must be read for all machines used in the slot tournament. No meters may increment during tournament

C	N	2C	2N

play. Interview personnel involved with slot tournaments to determine their understanding of this procedure.

3. Slot tournament entry fees are documented on a slot tournament entry fee log. The slot supervisor or his/her designee shall complete the information at the time the entry fee is collected with the name of patron and amount of the entry fee and/or the complimentary amount. Observe or interview personnel involved with slot tournaments to determine their understanding of this procedure.

C	N	2C	2N

4. If the entry fee is other than cash (e.g., toy, food, etc.), a dollar value is assigned to the item and is recorded as the entry fee and the total is reflected in the total non-cash column. A notation is made on the log stating the non-cash items received (e.g., toy, food, etc.). Observe or interview personnel involved with slot tournaments to determine their understanding of this procedure.

C	N	2C	2N

5. At the end of the buy-in/sign-in period, the slot supervisor, or his/her designee, and another licensed individual shall independently recalculate the total entry fees collected, as shown on the log, count and verify the fees, and sign the log indicating proper completion and accuracy of the log. Any variances shall be noted. The count of the monies must be conducted in a secure area under surveillance. Observe or interview personnel involved with slot tournaments to determine their understanding of this procedure.

C	N	2C	2N

6. The monies and entry fee log is then delivered to the cashier cage. The cashier shall count the funds to verify accuracy of the entry fee log. If the amounts do not agree, the cashier and slot supervisor, or his/her designee, shall investigate and resolve all differences. When the amounts agree, the cashier signs the log indicating receipt of the funds into the cage as slot tournament entry fees. The slot supervisor, or his/her designee, immediately deposits the slot tournament entry fee log in the locked accounting box. Observe or interview personnel involved with slot tournaments to determine their understanding of this procedure.

C	N	2C	2N

7. The cost of all prizes and monies paid to the winner(s) must be recorded on a two-part form titled slot tournament prize form. This form shall be alphanumerically and sequentially numbered, and contain the information as outlined in the ICMP. The slot supervisor, or his/her designee, must sign both copies of the form, indicating accuracy of the form and disbursement of the prize. The patron must sign both copies upon receipt of the prize. The verifier (preferably from security) shall verify the amount paid to the patron agrees to the form and signs both copies of the form, indicating the amount stated on the form agrees to the amount given to the patron. Observe or interview personnel involved with slot tournaments to determine their understanding of this procedure.

C	N	2C	2N

8. The verifier must immediately deposit the original (white) of the prize form in the locked accounting box. The yellow copy of the form shall be retained with the bank from which the prizes were disbursed. After all prizes are awarded, the yellow copy is placed in the locked accounting box by the individual disbursing the prizes. Observe or interview personnel involved with slot tournaments to determine their understanding of this procedure.

C	N	2C	2N

ICMP – GENERAL - D. INTERNAL CONTROLS & THE CONTROL ENVIRONMENT

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

1. Ensure that approved ICMP variances for slots are located in the slot area for easy reference.

C	N	2C	2N

ICMP – ACCOUNTING – A. GENERAL

1. Inquire about slot's procedures for investigating variances on the statistical reports forwarded from the Accounting Department to the Slot Department. The licensee should have a process for investigating and documenting the variances. Inquire about the time it takes to receive the variances from accounting, getting the variances investigated, documented, and returned back to accounting.

C	N	2C	2N

2. Request the slot personnel demonstrate their methods for investigating coin, bill validator, ticket and jackpot variances. Document any areas of concern or deficiencies in the procedures used by the slot personnel.

C	N	2C	2N

3. Determine if the Slot Department is current in processing variance investigations. Request the slot personnel show the oldest variances they are investigating. Document the date of the oldest investigations the slot personnel assigned the investigation.

C	N	2C	2N

COLORADO LIMITED GAMING REGULATIONS (CLGR)
RULE 12 – GAMING DEVICES AND EQUIPMENT

1. **CLGR 47.1-1218 Ownership identification on gaming devices**
If the retail licensee is not responsible for the repairs, malfunctions, payment of winnings, or disputes regarding payments for a slot machine, the retailer must affix in a prominent place to each slot machine exposed for play, pursuant to the operator's license or an agreement, a sign or label that identifies the person or persons responsible for repairs or malfunctions of the machine, payments of winnings, and disputes regarding payments. Select a sample of machines to determine compliance with this requirement.

C	N	2C	2N

2. **CLGR 47.1-1230 Automatic light**
A light must be installed on the top of the slot machine that automatically illuminates whenever the interior of the slot machine is accessed. Video bar top slot machines do not need a light, but must display a message on the screen indicating that a door is open. Select a sample of machines to determine compliance with this requirement.

C	N	2C	2N

3. **CLGR 47.1-1233 Rules of play**
The rules of play for a slot machine game must be displayed on the slot machine face or screen. Select a sample of machines to determine compliance with this requirement.

C	N	2C	2N

4. **CLGR 47.1-1244 (11) Progressive slot machines defined**
A licensee may impose a limit on the jackpot of a progressive slot machine game if the limit imposed is greater than the current progressive jackpot displayed on the slot machine game at the time the limit is imposed. The licensee must inform the public with a prominently posted notice of progressive slot machine games with the limits. Select a sample of machines or interview slot personnel to determine compliance with this requirement.

C	N	2C	2N

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

5. **CLGR 47.1-1248 Entry fee**
The tournament entry fee for each player may not exceed $500 for the entire tournament, regardless of the number of qualifications or play-off rounds played. The tournament must be structured so that the minimum number of machine plays available to each player, without the accumulation of any winning credits, is equal to not less than the entry fee divided by five. Select a sample of machines or interview slot personnel to determine compliance with this requirement.

C	N	2C	2N

6. **CLGR 47.1-1259 Incidental repairs**
A licensed operator or retailer may perform incidental repair on its slot machines. All persons actually performing internal service or repairs on slot machines must display a Colorado gaming license. The licensed operator is responsible for ensuring that all service and repairs on its slot machines, including the installation or repairs of component parts, such as bill acceptors, progressive systems, slot monitoring systems, or other parts which would significantly alter the current or subsequent operation of the slot machine, are done correctly and are in compliance with the Division's requirements. Interview the slot personnel to determine their understanding of this requirement.

C	N	2C	2N

Additional Comments:

Review Recap

	Initial Review	*Follow-up*
(1) Total items tested	_____	_____
(2) Total noncompliance items	_____	_____

ICMP Compliance Checklist: Section 5, TABLE GAMES, SLOT AND KIOSK DROP & COUNT PROCEDURES
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)	
Date & Time Completed	
Date Follow-up Performed	

	Initial Review	Follow-up
(1) Total items tested		
(2) Total noncompliance items		

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

ICMP – TABLE GAMES, SLOT AND KIOSK DROP AND COUNT PROCEDURES - A. GENERAL

DROP AND COUNT TEAM MEMBERS

1. The drop and count teams may not be under the direct control of the accounting personnel performing the audit of gaming revenue. This requirement is to ensure the proper segregation of duties. The drop and count functions must be separate and distinct from the cage since the cage personnel count, verify and accept the count funds. The actions of the drop and count team and the cage are reviewed by the accounting department. It is acceptable that the three departments answer to one entity, but not to each other. Ensure this requirement is being met.

C	**N**	**2C**	**2N**

2. Accounting personnel are prohibited from participating in any drop and/or count. The gaming manager is not allowed to participate on the soft (table games) count team or allowed in the count room during the soft (table games) count. No more than one member of the drop and/or count team can be an owner, partner, person with 5% or more equity in the licensee, or an immediate family member (as defined in section 12-47.1-103, C.R.S.) of the owner(s), partners, or persons with 5% or more equity. Interview drop and count team members and determine their understanding of this requirement.

C	**N**	**2C**	**2N**

KEY CONTROL

1. Licensees must have processes in place for appropriate key control. Ensure adequate key control is in place.

C	**N**	**2C**	**2N**

BREAKS

1. For any break taken either prior to or during a drop and/or count, the following procedures apply. All keys are checked back into the two-keyed locked boxes and at the conclusion of the break all keys are checked out again. Alternatively, the keys may be maintained by at least three drop/count team members who are required to stay together and are under surveillance at all times. Through observation of the drop/count process, confirm the drop/count team complies with this requirement.

C	**N**	**2C**	**2N**

2. If the count team consists of more than three team members, a team member may leave the count room as long as three team members remain in the count room. Before a team member leaves the room, the other team members must stop what they are doing and observe the other team member leave. Upon returning to the count room, the

C	**N**	**2C**	**2N**

remaining team members in the count room must stop what they are doing, allow the team member into the count room, and observe the team member enter. The count keys are retained in the count room with the remaining count team members at all times. Through observation of the count process, confirm the count team complies with this requirement.

3. If all members of the table games, kiosk, or slot count team leave the count room during the count for a break, funds and paperwork must be secured to prevent unauthorized access. Only the count team may have access to the funds and paperwork and all team members must be present to access the count room, funds, and paperwork at all times during the count and through completion of the count. Through observation of the count process, confirm the count team complies with this requirement.

C	N	2C	2N

EXTRANEOUS ITEMS IN COUNT ROOMS

1. During the drop and/or count, no extraneous items are allowed in the count room. Count team members may not have any personal currency/coins on his/her person. Licensees may allow a boom box, tapes and CDs in the count room for use by the count team. Count team members and the cashier accepting the count proceeds are allowed to have extra garments in the count room (e.g., long sleeve shirts, sweaters, sweatshirts, etc.). Security must check these items as they are brought into the count room or removed from the count room to reduce the risk of theft utilizing any such items. Interview drop and count team members and determine their understanding of this procedure. Ensure this requirement is being met.

C	N	2C	2N

2. If count team members have beverage containers and/or trash cans in the count room, management must ensure that appropriate written policies and controls are in place to prevent any theft of monies utilizing any such containers. Interview drop and count team members and determine their understanding of this requirement. Verify there is a written policy.

C	N	2C	2N

COUNT AREA

1. Access to the count room while the count is being performed is restricted to the count team members, a supervisor to resolve discrepancies that have to be resolved immediately in order to satisfactorily complete the count, other authorized personnel as approved by the Division (e.g., independent auditors, etc.) and authorized maintenance people needed to repair equipment so the count may continue. At no time will preventative or scheduled maintenance on equipment be performed during a count. Access to the count room during a count to repair equipment necessary to complete the count does not require the count monies to be secured. The count team must stop all count activity and observe the repair person upon entering the count room. The repair person may remain in the room after the repair is completed, for a reasonable amount of time, to verify the machine is operating correctly during the count. At least three members of the count team must be present at all times in the count room at all times until the entire drop is counted. Ensure this requirement is being met.

C	N	2C	2N

COUNT ORDER

1. Drop and count consists of several different processes (e.g., table games drop and count, kiosk drop and count, and slot machine drop and count). The times of the drops and counts are submitted to the Division on the drop and count schedule. The intent is to segregate and not commingle the funds from the different types of counts. Slot funds must be attributed to the slot machine from which the funds were derived, kiosk funds must be attributed to the kiosk device from which the funds were derived, and table games must be attributed to the table game from which the funds were derived.

C	N	2C	2N

Through observation of the count process, confirm the count team complies with this requirement.

TEST MONEY

1. A set amount of bills and/or tickets may be used by the count team to facilitate the testing of the currency counter. The test money is a predetermined constant dollar amount and is located in a secure area within the count room or checked out of and back into the cashier cage for this purpose. The key(s) to the secure location of the test money is checked out with the rest of the count keys. The key(s) to the test money can be maintained in the Drop Key Box with the rest of the count team keys. If the Drop Key Box is not used, the key(s) to the test money is maintained in a secure location other than box 1 or 2. Through observation of the count process, confirm the count team complies with this requirement.

C	N	2C	2N

TESTING OF COUNTING DEVICES

1. For multiple types of counts (table games, kiosk, slot, and hopper) one test of the count equipment is sufficient so long as the counts are from the same counter, successive, contiguous, and conducted by the same team. If a count immediately follows another count process in which the currency counter was tested and the count was performed by the same team members, the count team indicates such on the count paperwork and is not required to retest the currency counter. Through observation of the count process, confirm the count team complies with this requirement.

C	N	2C	2N

2. Counting devices used to count or weigh coin and/or tokens must be tested prior to utilization. All testing must be documented. Each count machine must be individually tested and the test documented. Prior to running any specific denomination of bills or tickets through a counting machine, the machine must be tested by one count team member with a predetermined number of bills or amount to ensure accuracy of the machine and proper sorting by denomination. Another team member records the number of bills or amount used to test the machine, the number of bills or amount counted by the machine, and any discrepancies. Both members sign the appropriate paperwork (e.g., Master Games Sheet and/or Bill Validator (BV) Summary) to document the testing process. If a currency counter is not used, mark this section N/A. In the event the currency counting machine is not functioning properly, the licensee must document the event. If the currency counting machine is not functioning and the licensee chooses to continue with the count, procedures must be in place to ensure an accurate count is performed. If at any time the accuracy of the count equipment is in question it must be retested, (e.g., excessive misreads, after cleaning or repair, etc.). Through observation of the count process, confirm the count team complies with this requirement.

C	N	2C	2N

CASHIER ACCEPTANCE OF COUNT FUNDS

1. The cashier accepting the funds from any drop/count process must be independent of that drop/count process. Through observation of the count process, confirm the count team complies with this requirement.

C	N	2C	2N

2. If the table games count is performed and completed at a time when the cashier is not available to accept the funds, the table games count team secures the table count funds and paperwork in the drop box rack or another secure area under lock and key in the count room, until the cashier is available to accept the funds. When the funds and paperwork are secured, the table games count keys are immediately checked back into the locked key box(s). The keys necessary for the acceptance of the table count funds

C	N	2C	2N

are checked out from the locked key box(s) just prior to the cashier acceptance of the funds. Upon completion of the cashier acceptance, the keys are immediately checked back into the locked key box(s). Through observation of the count process, confirm the count team complies with this requirement.

3. This same process applies if the slot or kiosk counts are completed at a time when the cashier is not available to accept the funds. The funds and paperwork for the slot count are locked in a secure area, separate from other count funds, in the count room. The funds and paperwork for the kiosk count are locked in a secure area, separate from other count funds, in the count room. The slot and kiosk count funds and paperwork must not be commingled. If alternative secure areas are used, each area must be keyed differently. The cashier's acceptance of the count funds must be at the end of all counts or after the completion of a count. The cashier's acceptance of funds must not interrupt any other count. Through observation of the count process, confirm the count team complies with this requirement.

C	N	2C	2N

4. If multiple counts (table games, kiosk, slot) occur on the same day, the cashier may accept the funds from each count at the conclusion of all the counts; however, the unverified funds must be individually locked and not commingled in any manner. At the completion of each team count and prior to cashier verification and acceptance, the funds and paperwork are locked in separate locations within the count room. Only the funds, paperwork, and keys associated with the count funds being accepted by the cashier are available to the count team members and the cashier accepting the funds. Through observation of the count process, confirm the count team complies with this requirement.

C	N	2C	2N

5. In the event that the paperwork has been forwarded to accounting but the funds are not transferred to the cage after each verification and acceptance of funds, the verified and accepted funds for table games, kiosks, and slots must be physically segregated in the count room. If funds are not transferred after each verification and acceptance, verify that the accepted funds are physically segregated in the count room.

C	N	2C	2N

CASHIER VERIFICATION PROCESS

1. At the completion of the count team's count, the count team leader and another team member transfer accountability of the count funds to the cashier. This accountability transfer and cashier verification process must take place in the count room. Each type of unverified count funds (table games, kiosk and slot) are segregated, secured, counted and accepted individually. The cashier verifies the total by independently piece counting the funds. Under no circumstance will funds be commingled and funds must be maintained in separate locked cabinets/racks prior to verification and acceptance by the cashier, if the cashier does not immediately accept the funds. Through observation of the count process, confirm the count team complies with this requirement.

C	N	2C	2N

2. The cashier's count of the table games, kiosk, and slot proceeds consists of the following for each type:
   - The cashier will piece count all $100's, $50's and partial straps.
   - At a minimum, the cashier will piece count one of every five straps of $20's, $10's, $5's and $1's.
   - The cashier will count the remaining funds by strap to arrive at the total being accepted.
   - If there are any differences between the cashier's count and the count team's count by strap or in total, the cashier will recount, by piece, all funds until all discrepancies are resolved.

C	N	2C	2N

Until the cashier accepts the funds, which is indicated by the completion and signing of all paperwork, at least two count team members must remain with the funds. Through observation of the count process, confirm the count team complies with this requirement.

3. To indicate the acceptance of the funds from the count team, the cashier signs the corresponding paperwork. The paperwork for table games funds includes the master games sheet. The paperwork for kiosk funds includes the Kiosk Count Form. The paperwork for slot funds includes the Slot Summary Report, the Count (Weigh)/Wrap Variance Report, and/or the BV Summary. The count funds are recorded on the Daily Cash Summary as applicable. Each count process is complete when the cashier verifies and accepts accountability of the funds. As each count process is completed, all documentation from the count, including all tickets and slot coupons, must be **immediately** delivered directly to accounting personnel, or deposited in a locked accounting box by a count team member. Through observation of the count process, confirm the count team complies with this requirement.

C	N	2C	2N

COUNT ROOM (MONIES NOT SECURED)

1. If the count room serves as a coin room and the coin room inventory is not secured to preclude access by the drop/count team, an inventory of the monies must be performed prior to the start of drop procedures including preparation time before the official start of the drop and count. The coin room inventory must be counted by at least two persons, one of whom is a member of the drop and/or count team and the other who is independent of the drop and/or count process (typically a cashier). The count is recorded on an appropriate form. Both individuals performing the count must sign the inventory form attesting to the amount counted. Upon completion of the count, the ending coin room inventory must be counted by at least two persons, one of whom is a member of the drop and/or count team and the other who is independent of the drop and count process. This inventory must be compared to the beginning inventory and any discrepancies resolved. The individuals performing the ending inventory of unsecured monies must also sign the inventory form attesting to the amount counted. The inventory form must be included with the count paperwork. Interview the count team members to determine their understanding of this procedure. Ensure this requirement is being met.

C	N	2C	2N

<u>ICMP – TABLE GAMES, SLOT AND KIOSK DROP AND COUNT PROCEDURES - B. TABLE GAMES DROP AND COUNT</u>

TABLE GAMES DROP TEAM REQUIREMENTS

1. The drop team consists of a drop team leader and two team members, one of which must be from security. The table drop team cannot consist of any members from the table count team. At least one drop team member must be independent of table game transactions being dropped. Interview drop team members to determine their understanding of this requirement and determine compliance with this procedure.

C	N	2C	2N

TABLE GAMES DROP PROCEDURES

1. Drop procedures are performed at the end of each shift and at times which have previously been submitted to the Division on a Drop and Count Schedule. Licensees must have a minimum of one table game shift for each twenty-four hour period. The term “shift” for table games drop and count refers to the licensee’s established shifts, which would be the entire gaming day if only one shift is conducted. Table drops must commence no more than one hour after the scheduled times submitted to the Division.

C	N	2C	2N

Verify the start of the drop time with the time reported to the Division on the Drop and Count Schedule. Drop begins when the keys are checked out.

2. Access to stored drop boxes, full or empty, is restricted to authorized members of the drop and count teams through appropriate key controls. The gaming manager must authorize access to the drop boxes for the performance of maintenance. Drop box racks for empty and full table and poker jackpot award drop boxes are located in a locked and secured area where access is restricted (in the drop box rack in the count room). Interview drop team members to determine their understanding of this procedure. Through observation of the drop, determine compliance with this procedure.

C	N	2C	2N

3. If the drop team accidentally attaches the wrong box to a table, an identification tag showing the correct table number, game type, and shift must be securely attached to the box. This identification must be left on the drop box until the count of that shift is finished. The incident is also noted on the Table Games Activity Log. Interview drop team members to determine their understanding of this procedure.

C	N	2C	2N

4. The drop team members obtain the table and poker jackpot award drop box(s) (jackpot drop box(s)), table drop box release keys, the count room key, and the table drop box rack key(s). The drop box rack is the secure enclosure in which the boxes are kept when not attached to the table. Persons authorized to remove the drop boxes from each table must not have access to table drop box content keys during the transfer of the boxes. The gaming manager must not have access to the table and jackpot award drop box contents key during the drop. Interview drop team members to determine their understanding of this procedure. Through observation of the drop, determine compliance with this procedure.

C	N	2C	2N

5. After table inventory procedures are completed, a drop team member must exchange the full drop boxes with empty drop boxes. Another drop team member must physically verify that the empty drop boxes are securely locked into place on the tables. Through observation of the drop, determine compliance with this procedure.

C	N	2C	2N

6. When the exchange of boxes is complete, the entire drop team transports the table and jackpot drop boxes directly to the drop box rack. One team member locks the full drop boxes in the rack. Another team member physically verifies the rack is securely locked. Boxes remain in the locked rack until the count takes place. Through observation of the drop, determine compliance with this procedure.

C	N	2C	2N

7. At the conclusion of the drop, the drop team members, along with a member from security, immediately return the drop keys to the corresponding locked key box(s). Through observation of the drop, determine compliance with this procedure.

C	N	2C	2N

8. If a drop box cannot be removed from the table during the drop due to mechanical difficulties, all play must stop until the mechanical difficulty is rectified, the box is removed and the drop box for the next shift is put into place. If the table or poker jackpot award drop box cannot be removed from the table and the situation cannot be rectified, the licensee must notify the Division for disposition. Interview drop team members to determine their understanding of this procedure.

C	N	2C	2N

TABLE GAMES DROP - MULTI-SHIFT DROP BOXES

1. A multiple compartment table game drop box may be used when more than one shift is used in a day, which will result in multiple shifts with only one table games drop box removal each day. After table inventory procedures are completed, multi-shift drop

C	N	2C	2N

boxes are not removed from the table and replaced with a new drop box during shift change (unless it is the last shift of the gaming day). For shift change, the drop team consists of one licensed individual who obtains the table multi-shift drop box shift change key and proceeds to the pit. The drop person cannot participate on the soft count team. The table multi-shift drop box shift change key may not be keyed the same as the table drop box release key or the table drop box content key. Through observation of the drop, determine compliance with this procedure.

2. Upon completion of the table games inventory and dropping the closer inventory slip in the appropriate shift compartment, the drop person switches the box to the next shift position using the table multi-shift drop box shift change key. The pit supervisor verifies the correct shift compartment is open by inserting the drop paddle into the slot of the drop box and verifying all remaining slots are closed. The opening inventory slip is dropped into the next shift compartment of the box. The table multi-shift drop box shift change key is immediately returned to the locked key box upon completion of the boxes being switched. Normal drop procedures apply for the end of the gaming day drop. Through observation of the drop, determine compliance with this procedure.

C	N	2C	2N

EMERGENCY DROP PROCEDURES

1. The drop team requirements for emergency drops are the same as for a regularly scheduled drop. The drop box is tagged with the table number, drop team signatures, the date, shift, and indicating "emergency drop funds". The funds are immediately taken to the count room, secured in the drop box rack and counted with the next scheduled count. The funds must be secured at all times until counted in accordance with ICMP count procedures. Through observation of the emergency drop, determine compliance with this procedure.

C	N	2C	2N

EARLY TABLE GAMES DROP PROCEDURES

1. If a licensee is closing the pit early **and** performs the soft drop at a time other than the regularly scheduled time, the Early Table Drop Log must be completed with the date, day, time of the table drop, time pit closed, names of team members participating in the drop and the reason for the early closing. Interview pit supervisor to determine his/her understanding of this procedure.

C	N	2C	2N

2. The Early Table Drop Log is forwarded to accounting upon completion and at least at the end of the month, whichever occurs first. Interview pit supervisor to determine his/her understanding of this procedure.

C	N	2C	2N

TABLE GAMES COUNT TEAM REQUIREMENTS

1. The table games count team consists of a count team leader and two or more count team members. The count team members are rotated on a routine basis. Rotation of count team members must be such that the count team does not consist of the same three individuals for more than five consecutive counts. The count team must be independent of the transactions being reviewed, dropped, counted, and the subsequent accountability of the drop proceeds. The table count team cannot consist of the same members as the table drop team. Verify the count team members meet this requirement.

C	N	2C	2N

TABLE GAMES COUNT PROCEDURES

1. Count procedures are performed only at times previously submitted to the Division on a drop and count schedule. Count should commence at the previously designated time; however, count may commence at any time up to one hour <u>after</u> the previously designated time. No such window will be allowed <u>prior</u> to the scheduled count time.

C	N	2C	2N

Verify the count starts at the time, or within one hour of the time, submitted to the Division.

2. Permanent changes to the drop and count times must be submitted prior to the requested change date. Such designation must be made to the Division prior to the gaming day in which changes to drop and count times are to take place. All unscheduled counts (i.e., temporary changes) must be tracked and documented, in writing, throughout the month. Count team requirements for unscheduled counts are the same as for any regularly scheduled count. Verify temporary changes are tracked and submitted monthly to the appropriate Division email account and ensure compliance with the count team requirements.

C	N	2C	2N

3. The count team leader, escorted by the gaming manager and security, obtains the count keys. The count keys include table drop box content key(s), count room key, table drop box release key, the table drop box rack key, and table multi-shift drop box shift change key (if applicable). All keys must remain on the count table in full view when not in use. Through observation of the count, determine compliance with this procedure.

C	N	2C	2N

4. Each box is individually counted and the funds attributed to the proper table. Under no circumstances shall more than one box be opened or counted at any one time. For multi-shift drop boxes, the count team may count the contents of each box (graveyard, day and swing shifts, if applicable) prior to proceeding to the next drop box. The count team must ensure the monies for each shift are segregated throughout the count process. The count team must ensure the monies counted are documented and attributed to the correct table and shift, if applicable. Through observation of the count, determine compliance with this procedure.

C	N	2C	2N

5. The opener unlocks the drop box, empties the funds from the box, and shows the verifier and the camera that the box is empty. The verifier acknowledges that the box is empty. The acknowledgment must be obvious when reviewing surveillance, such as looking into the box and nodding the head. The recorder must be independent of the first count processes. The opener ensures the proper drop slot on the drop box is open and relocks the box. Through observation of the count, determine compliance with this procedure.

C	N	2C	2N

6. Two count team members (other than the recorder) sort the slips, chips and monies from the drop box. The recorder may participate in the sorting of slips; however, he/she cannot participate in the sorting or counting of any currency and/or chips/tokens. All slips and other forms, other than cash and chips, are given to the recorder to be examined for correctness and recorded on the master games sheet. Cash and chips are placed in the center of the count table, prior to sorting. No sorting may take place until all money and chips are placed in the center of the table. The total face value of coupons, and mobile ATM receipts used must be recorded on the soft count card and included in the drop portion of the Master Games Sheet. Coupons and ATM receipts must be listed separately under the denomination column on the soft count card. Through observation of the count, determine compliance with this procedure.

C	N	2C	2N

7. All currency, chips and tokens are then sorted and independently counted by denomination by two count team members, other than the recorder. The count date and the amounts by denomination are recorded on the soft count card for the table drop boxes, or the poker jackpot count card for the jackpot drop boxes, by the recorder. The total value of non-cashabale chips must be recorded on the soft count card and included in the drop portion of the Master Games Sheet. No counting may take place until all

C	N	2C	2N

bills from the drop box are sorted by denomination. However, if a currency counter that discriminates by denomination is used, the team may sort into denominations after the dual count. The total count per count card is calculated and compared to a second total physical count conducted by the second count team member. Any discrepancies between these two amounts must be investigated and corrected. If the amounts agree, the total count of currency, chips, and tokens is recorded as the drop amount for that particular table on the Soft Count Card and the Master Games Sheet by the recorder. Through observation of the count, determine compliance with this procedure.

8. If a licensee has more than one jackpot drop box for a particular award, it must ensure that all boxes are counted and amounts from those boxes are added together to arrive at the incremental change of each respective liability. The increase in the jackpot liability is the total jackpot rake. Through observation of the count, determine compliance with this procedure.

C	N	2C	2N

9. A Soft Count Card is required to be completed for each box unless a currency counter produces an individual tape for each box. In this case, the tape may replace the Soft Count Card. Each tape must reflect the same information required on the Soft Count Card and must be signed by the recorder. If the currency counter tape is used in addition to the Soft Count Card, it is attached to the Soft Count Card. Through observation of the count, determine compliance with this procedure.

C	N	2C	2N

10. The recorder completes the Master Games Sheet prior to capturing the count team members' signatures. Accounting may complete the AGP and hold percentage calculation on the summary. If accounting completes this information, a different color of ink must be used and the accounting personnel must initial and date next to the appropriate section on the form. Through observation of the count, determine compliance with this procedure.

C	N	2C	2N

11. At the end of the count for each shift, two team members independently verify the currency, chips and tokens counted for that shift, one of which can be the recorder. If a currency counter that discriminates and sorts the bills is used, only one count of the currency for the shift is required. If any discrepancies are noted between the final count for the shift and the calculated total for the shift, the funds must be recounted until all discrepancies are resolved prior to transferring the accountability of the count funds to the cashier. Through observation of the count, determine compliance with this procedure.

C	N	2C	2N

12. At the completion of the count, all count team members sign the Master Games Sheet attesting to their participation on the count and accuracy of the count funds documented on the paperwork. Additionally, if a currency counter is used, and it produces a summary page of the count, or is used to verify the total count, all count team members must sign and date this page of the currency counter tape. Through observation of the count, determine compliance with this procedure.

C	N	2C	2N

13. One count team member locks the drop box racks containing the empty drop boxes. Another team member physically verifies that the drop box racks are securely locked. When the count is complete, the count team leader must ensure that the count keys are returned to the designated locked key boxes pursuant to standard key check in/out procedures. Refer to the Key Control section of the ICMP for additional information. Through observation of the count, determine compliance with this procedure.

C	N	2C	2N

14. At the completion of the count, the count team leader and another team member transfer accountability of the funds to the cashier. The cashier verifies the total by independently counting the funds. The cashier accepting the drop proceeds must not have participated in the count. The cashier signs the Master Games Sheets attesting to the accuracy of the monies received, that it agrees to the count paperwork and immediately returns the Master Games Sheets to the count team leader. The count team leader and another team member are present during the cashier verification process. Through observation of the count, determine compliance with this procedure.

C	N	2C	2N

15. If Poker Jackpot Count Cards were completed, the copy (yellow) of the cards must be delivered by a count team member to the cashier who retains them until retrieved by the person designated to update the jackpot liability. Alternatively, a count team member may deliver the copy (yellow) of the Jackpot Count Cards directly to the designated person responsible for updating the liability. Through observation of the count, determine compliance with this procedure.

C	N	2C	2N

16. At the completion of the count, the funds are receipted into the cashier cage and the accountability on the Daily Cash Summary is increased. The table games count proceeds may also be secured in the vault and recorded as a vault transfer from the cage to the vault. Through observation of the count, determine compliance with this procedure.

C	N	2C	2N

17. At the completion of the count, all keys checked out to complete the count are immediately returned to the corresponding locked key box(s). Through observation of the count, determine compliance with this procedure.

C	N	2C	2N

18. All documents from the table drop boxes and all documents generated during the count, except the copy (yellow) of the Poker Jackpot Count Cards, are immediately forwarded directly to accounting by a count team member. This may be achieved by a count team member placing the documentation in the accounting locked box or by delivering it immediately to accounting personnel after the documents are fully completed and all necessary signatures have been obtained. In no case will these documents be accessible to cashier personnel, except for the express purpose of providing required signatures on gaming documents, and then only in the presence of the count team leader. Through observation of the count, determine compliance with this procedure.

C	N	2C	2N

ICMP – TABLE GAMES, SLOT AND KIOSK DROP AND COUNT PROCEDURES - C. SLOT MACHINE DROP AND COUNT

1. The slot drop and count team members must be rotated on a routine basis. Rotation is such that the teams are rotated a minimum of one drop and one count a month. Rotation is achieved when at least one team member is different. Additionally, at least one team member must be independent of transactions being reviewed, dropped (i.e., this member cannot participate in jackpot payouts, fills, etc.) and the subsequent accountability of the proceeds. Interview drop and count team members to determine their understanding of this requirement and determine compliance with this procedure.

C	N	2C	2N

2. Slot drops must be conducted at the scheduled times, which have been previously submitted to the Division on the Drop and Count Schedule. Slot drop must commence at the previously designated time; however, drop may commence at any time up to one hour after the previously designated time. No such window will be allowed prior to the scheduled slot drop time. Permanent changes to the drop and count time must be submitted prior to the requested change date. Such designation must be made to the

C	N	2C	2N

Division prior to the gaming day in which changes to drop and count are to take place. Verify the drop starts at the time, or within one hour of the time, submitted to the Division.

3. All unscheduled drops/counts (i.e, temporary changes) must be tracked and documented, in writing, throughout the month. For each change include the event (drop and/or count), the area (slot, kiosk, table), day of the week and time, and the reason for the change. This may be documented in any manner, preferably in a single document as long as the minimum information listed above is included. At the end of each month, email the monthly summary of drop/counts to the Division at dor_coloradocasinos@state.co.us. Drop and count team requirements for unscheduled drops and counts are the same as for any regularly scheduled drop and count. Verify temporary changes are tracked, documented correctly, and submitted monthly to the appropriate Division email account.

C	N	2C	2N

4. A drop includes removing and not replacing funds from a slot machine. Any time a drop is performed, all statistical reports must be prepared and must accurately reflect metered to actual information for whatever funds are dropped. BV boxes may be dropped more frequently than the coin drop buckets. For example, drops that include only BV contents must have accurate statistical reports that include a comparison of metered bill/ticket/slot coupon drop to actual bill/ticket/slot coupon drop. All applicable statistical reports must be prepared and the Monthly Slot Revenue Summary updated to include the drop period information. The last drop of the month must include both coin and BV drop. Interview drop/count team and accounting staff to determine their understanding of this requirement.

C	N	2C	2N

EMERGENCY DROP AND COUNT PROCEDURES

1. The drop team requirements for emergency drops are the same as for a regularly scheduled drop. Additionally, meters are to be captured for each drop, including emergency drops. Observe an emergency drop or interview casino personnel to determine their understanding of this requirement. Ensure this requirement is being met.

C	N	2C	2N

2. If the funds are not immediately taken to the count room to be counted, they may be placed in an emergency drop cabinet. The emergency drop cabinet is a single keyed compartment located in the count room, or a two-keyed compartment located on the floor under surveillance. If a single keyed cabinet is used, the key is maintained in locked box 1 and/or the Drop Key Box. For a two keyed cabinet, one key is maintained in locked box 1. The second key is maintained in locked box 2 and/or in the Drop Key Box. When these two keys are checked out, two separate licensed individuals must maintain them. Observe an emergency drop or interview casino personnel to determine their understanding of this procedure.

C	N	2C	2N

3. To perform the emergency drop of funds to be placed in the emergency drop cabinet, the drop team checks out the necessary keys, including the emergency drop cabinet key. The coin funds are removed from the machine and placed in a bag. The BV box is also removed from the machine and placed in a bag. The coin bag and BV bag are sealed to prevent unauthorized access. The coin bag and the BV bag are tagged with the machine number, the machine denomination, drop team signatures, the date, and must indicate “drop funds”. The tagged coin bag and BV bag are taken to and secured in the emergency drop cabinet. Observe an emergency drop or interview casino personnel to determine their understanding of this procedure.

C	N	2C	2N

4. If the machine remains on the floor and attached to the drop cabinet, the bagged funds may be stored in the drop cabinet and retrieved by the drop team during the next scheduled drop. If the machine is being removed from the floor, the proceeds may be stored in the drop cabinet of a neighboring machine. The funds must be secured at all times until counted in accordance with ICMP count procedures. Observe an emergency drop or interview casino personnel to determine their understanding of this procedure and ensure this requirement is being met.

C	N	2C	2N

5. In the case where the hopper funds are also removed, the hopper funds are bagged and tagged as noted above, except recorded as "hopper funds". Drop funds shall not be commingled with hopper funds. Observe an emergency drop or interview casino personnel to determine their understanding of this procedure.

C	N	2C	2N

6. If funds are to be counted immediately after the emergency drop, meters must be taken at the time of the drop and forwarded to accounting, prior to the count, as support for the adjustment(s) on the drop reports. The count team and meter reading requirements, count process, documentation requirements and cashier verification are the same as for a regularly scheduled drop. The licensee must notify the Division that an emergency drop and count have been performed by emailing dor_coloradocasinos@state.co.us within 24 hours of the emergency count, including an explanation justifying the need for the emergency count. Emergency counts are subject to the Division's review and may not be performed on a routine basis (i.e. more than one in a month OR more than twice a year) to replenish the currency used in the daily operations of the casino. Observe an emergency drop or interview casino personnel to determine their understanding of this procedure and ensure this requirement is being met.

C	N	2C	2N

RESTRICTED ACCESS TO DROP/COUNT FUNDS

1. Access to unverified drop/count funds must be restricted to drop and count team members only. All drop funds must be secured from the beginning of the drop process through the time the cashier accepts the funds. Uncounted drop monies must be secured in the count room. No one is allowed access to the count room during the drop team's and count team's break periods. All BV boxes must have a lock to restrict access to the box contents. This lock must be keyed differently than the BV release key. The drop team secures the uncounted buckets and BV boxes by locking the count room. In addition, BV boxes must be secured in a locked rack. Through observation of the drop/count, determine compliance with this procedure.

C	N	2C	2N

METER READINGS

1. Meters must be captured in conjunction with each drop, immediately before or after the drop and before gaming commences on the slot machine being dropped. Licensees who have successfully tested their slot monitoring system and submitted the acknowledgement letter or who have received written approval from the Division for the use of their slot monitoring system may utilize system meter readings. Licensees without an approved system must manually record the meter readings. If the meters are read manually, the licensed employee responsible for reading the meters must be completely independent of the functions related to the generation and subsequent accountability of any slot related transaction or revenue, independent of the entire drop and count function or have only acted as a verifier on jackpots and fills and not a drop or count team member for the associated drop. The meter readings are transferred to accounting immediately after they are completed. Through observation of the drop/count, determine compliance with this procedure.

C	N	2C	2N

2. When the casino is open, the person reading and manually recording meters in conjunction with drop for non-communicating machines, system testing, and/or new machine testing, may enter the drop area as defined in the Licensee's drop plan. Refer to Slot Drop Procedures for drop plan component requirements. The person recording the meters must exit the drop area at the completion of that function. The licensee must establish internal procedures to be able to distinguish the person recording meters from the drop team members. Through observation of the drop/count, determine compliance with this procedure.

C	N	2C	2N

SLOT DROP TEAM REQUIREMENTS

1. The slot drop team consists of a drop team leader, at least one other drop team member, and one or more observers. An observer is a person who is physically present on the floor and observes, but does not participate in the drop except to assist the team with the transportation of the drop cart; this must not interfere with his/her ability to perform the observation function. The observer(s) watches the other drop team members and ensures that all removed drop buckets and/or BV boxes are placed on the cart. The observer(s) guards the cart containing the removed drop buckets and/or BV boxes. A licensee is responsible for meeting these requirements and, based upon the operations, must have procedures in place to ensure no access is allowed to the slot drop funds by non-drop team members or patrons. The slot drop team may consist of the same individuals as the slot count team. Through observation of the drop, determine compliance with this procedure.

C	N	2C	2N

DROP KEY PROCEDURES

1. Drop officially begins when either the slot drop or BV release keys are checked out. The drop team leader escorted by security obtains the drop keys (drop keys do not include the BV content key). The keys must be maintained and secured by the drop team at all times. When the drop is complete or during breaks, the drop team leader must ensure the drop keys are returned to the designated locked key boxes pursuant to standard key check in/out procedures. Through observation of the drop, determine compliance with this procedure.

C	N	2C	2N

2. The drop keys include the slot machine drop key, count room key, BV rack key, BV release key, and emergency drop cabinet key(s) (if applicable). In order to access the BV box on some slot machines, the drop team needs access to the slot machine door key. The slot drop team may not use the slot machine door key for any reason other than to drop the machines that require this key to access the BV box. Through observation of the drop, determine compliance with this procedure.

C	N	2C	2N

SLOT DROP PROCEDURES

1. All team members must remain within full view of each other throughout the drop process including transporting the drop buckets and BV boxes from the floor to the count room. While performing slot drop duties, the team members are precluded from performing any other gaming activities. Through observation of the drop, determine compliance with this procedure.

C	N	2C	2N

2. A licensee is required to develop, maintain and adhere to a slot drop plan that defines the following:
   - Slot drop area. The slot drop area may be secured with the use of a designated observer(s) and/or distinctly defining the slot drop area with the use of ropes or other such physical segregation.
   - Procedures to ensure non-drop team members and patrons do not enter the defined slot drop area.

C	N	2C	2N

- Procedures to adequately and timely secure machines prior to allowing patrons to resume gaming, including times when the drop team has been unable to secure the machine.
- Procedures for transporting slot drop funds from the machines being dropped to the cart.
- Procedures to ensure slot drop funds are secured while being transported from the casino floor to the count room; and
- the process to ensure the licensee regularly reviews the slot drop process and records any exceptions or variations to their extablished procedures.

Through observation of the drop determine compliance with this procedure. Confirm that a slot drop plan exists and that the plan incorporates all requirements. Where is the plan located and is the team following the plan?

3. If a patron is playing a slot machine that is being dropped, the patron must be asked to step away from the slot machine and out of the drop area until the drop of the machine(s) is completed. If a patron is playing a slot machine that is in a bonus round, the licensee may drop that machine at the completion of the bonus round so as to not interrupt the play of the bonus round. Through observation of the drop, and interview with the drop team members, determine compliance with this procedure.

C	N	2C	2N

4. The casino must ensure all coin buckets and BV boxes dropped are associated with the machine in which they are housed. The slot count must immediately follow the drop, allowing a reasonable amout of time for break purposes. Through observation of the drop, determine compliance with this procedure.

C	N	2C	2N

SCALE MAINTENANCE

1. The weigh scale located in the count room must be secure and the calibration module sealed in a manner to prevent tampering and is accessible only by the calibrator. If the seal is broken, the scale must be recalibrated by an authorized technician prior to using the scale for count. Interview the casino personnel responsible for the scale to determine their understanding of this procedure.

C	N	2C	2N

2. Whenever the calibration module is accessed, such access must be documented and the documentation signed by the manufacturer's representative and maintained by the licensee. The scale must be secured in a manner to prevent unauthorized access. If the licensee uses a pre-numbered seal, a log must be maintained and reconciled, which lists the seal number, when it was applied, who applied it, when it was removed, who removed it, and the reason for scale access. If the licensee elects to secure the scale with a lock and key, the manufacturer or the manufacturer's representative must maintain the key. Alternatively, the key may be maintained in the locked key box(s), with only the manufacturer or manufacturer's representative having authority to obtain the key. The key control log must be completed each time the key is checked out. Interview the casino personnel responsible for the scale to determine their understanding of this procedure. Determine compliance with this procedure.

C	N	2C	2N

3. Someone independent of the cashier cage, vault, slot, and count team functions (preferably accounting personnel or internal compliance officer) is required to be present whenever the calibration module is accessed. Interview the casino personnel responsible for the scale to determine their understanding of this procedure.

C	N	2C	2N

4. The proper operation and maintenance of the weigh scale is the responsibility of each licensee. Employees operating weigh scales must be familiar with the proper operation procedures for their scale. In addition, they must be familiar with factors that may

C	N	2C	2N

interfere with the accuracy of the scale. Interview the casino personnel responsible for the scale to determine their understanding of this procedure.

5. The licensee's internal auditors, or someone who is independent of the cashier cage, vault, slot department, and count team, must test the weigh scale at least on a quarterly basis. The test results must be documented. Interview the casino personnel responsible for the scale to determine their understanding of this procedure.

C	N	2C	2N

SLOT COUNT TEAM REQUIREMENTS

1. The slot count team consists of a count team leader and at least two other count team members. One of the three team members must be the recorder. Through observation of the count, determine compliance with this procedure.

C	N	2C	2N

2. One count team member must obtain all the necessary documents to perform the count. At all times during the count, team members must be aware of the actions of the other team members to ensure safeguarding of the assets and reducing the risk of theft. The team members must be in view of each other and the funds. Through observation of the count, determine compliance with this procedure.

C	N	2C	2N

3. Prior to the count, the count team checks out the necessary keys to conduct the slot machine count. The count keys include the count room key, BV rack key, and BV content key. If emergency drops were conducted during the drop period, the count team may need to also check out the restricted key(s) to the cabinet containing the bags and BV box(s) dropped during the emergency drop(s). If the count team uses "test money", which is a predetermined amount of money and/or tickets, and the test money is maintained in the count room in a sealed compartment for the purpose of testing the currency counter, the count team also obtains the key to access the test money. Through observation of the count, determine compliance with this procedure.

C	N	2C	2N

COIN COUNT PROCEDURES

1. Prior to running each denomination through the count machine, a team member must test the machine with a predetermined number of coins or calibration weights. Another team member records the number of coins or amount/weight used to test the machine, number of coins or amount/weight counted by the machine, and any discrepancies. Both team members sign the Slot Summary Report to document the testing process. In the event that the scale is not functioning properly, the licensee must document the event. Through observation of the count, determine compliance with this procedure.

C	N	2C	2N

2. The contents of each slot machine's drop bucket must be counted. The recorder must ensure the funds from the buckets are attributed to the correct machine. The recorder ensures the amount of drop per machine, total for each denomination, and the grand total is documented on the Slot Summary Report. Through observation of the count, determine compliance with this procedure.

C	N	2C	2N

3. If a weigh/scale tape is produced, the count team members sign and date the tape when the weigh/count is complete. Through observation of the count, determine compliance with this procedure.

C	N	2C	2N

4. The coin is wrapped and/or bagged. During this process, at least two team members must be present. When the wrapping or bagging of coins and tokens is complete, the recorder counts all the wrapped or bagged coin and records the results by denomination on the Count (Weigh)/Wrap Variance Report and Slot Summary Report. At least one team member, in addition to the recorder, must independently recount the wrap and

C	N	2C	2N

verify the total on the Slot Summary Report. Through observation of the count, determine compliance with this procedure.

5. Variances between the weigh and the wrap or bags count are calculated and documented on the Count (Weigh)/Wrap Variance Report and Slot Summary Report. The count team must investigate variances of 1% or more for coin, by denomination and in total and the results of the investigation must be documented. Through observation of the count, determine compliance with this procedure.

C	N	2C	2N

6. All team members must sign the Slot Summary Report and Count (Weigh)/Wrap Variance Report as evidence of participation on the count team. The count team leader signs the Slot Summary Report as a team member and the count team leader must sign the certification section of the Slot Summary Report, certifying the transfer of the proceeds to the cashier. If count team members leave the room prior to the completion of the count, they must still sign the paperwork attesting to the weigh of the coin. Through observation of the count, determine compliance with this procedure.

C	N	2C	2N

BILL COUNT PROCEDURES

For the purpose of this subsection only, any reference to tickets also includes slot coupons.

1. The contents of each box must be individually counted and the funds must be attributed to the proper machines. These uncounted funds must be easily distinguishable by surveillance at all times and protected to ensure the funds are not misplaced, lost, misappropriated, or left uncounted. Under no circumstances may the funds from multiple boxes be commingled prior to the individual box count. Through observation of the count, determine compliance with this procedure.

C	N	2C	2N

2. The counting of the boxes may be accomplished by opening, extracting, and counting the contents of one box at a time, or opening multiple boxes at one time as long as the funds are physically segregated to prevent commingling of the funds until the contents of each box are individually counted. Examples of adequate physical segregation include, rubber banding individual box contents with the box designation, utilizing a divided container to hold the funds and the box designation for each box, and funds placed in a clear container using an automated count machine's header cards to distinguish the contents of each box. Through observation of the count, and determine compliance with this procedure.

C	N	2C	2N

3. The opener removes the funds from the BV box, and shows the verifier and surveillance that the box is empty. The verifier acknowledges that the box is empty. The acknowledgment must be obvious when reviewing surveillance, such as looking at the box and nodding the head. Through observation of the count, determine compliance with this procedure.

C	N	2C	2N

4. A count team member, other than the recorder, performs the first count of the money. Through observation of the count, determine compliance with this procedure.

C	N	2C	2N

5. The recorder does not participate in counting the contents of the individual BV boxes. The recorder's duties are to ensure the proper recording of the BV contents and attributing them to the correct slot machine. Through observation of the count, determine compliance with this procedure.
   N**OTE:** If a licensee utilizes an automated count machine, one which links the funds to the proper slot machine via scanning a count machine header card, the recorder is the

C	N	2C	2N

individual that operates the counter and ensures that any rejected bills or tickets are attributed to the correct slot machine.

6. The recorder calculates and records the dollar amount of each denomination, and the dollar amount of the tickets (if applicable), on the BV Summary for each BV box. If the currency counter tape is used in addition to the BV Summary, it is attached to the BV Summary form and only grand totals must be entered on the BV Summary. Through observation of the count, determine compliance with this procedure.

C	N	2C	2N

7. If a currency counter that discriminates bill denominations is used, a verification of the first count is not required. Otherwise, the verifier performs an independent second count of the bills and tickets for each BV box. The verifier verbally compares this amount with the recorder's amount. If there are any discrepancies between these two amounts, the verifier must recount the bills and/or tickets and the recorder must recalculate the amounts on the BV Summary. This procedure must be performed until all discrepancies are resolved. BV boxes must be secured upon completion of the individual BV box count. Through observation of the count, determine compliance with this procedure.

C	N	2C	2N

8. At the end of the individual BV box count, all monies and tickets counted are independently counted by two count team members, one of who can be the recorder. Through observation of the count, determine compliance with this procedure.
NOTE: If a currency counter that discriminates bill denominations is used, only one count of all monies for all boxes is required. Otherwise, two separate counts must be performed.

C	N	2C	2N

9. If a licensee utilizes an automated count machine that performs a dual count (one by box and one in total) in one pass, then a count in total is not required; however, verification is required to replace the count in total. This is achieved by performing a bulk (brick, strap and loose) verification and comparing that total to the automated counter grand total. This total is traced to the total on the BV Summary. Through observation of the count, determine compliance with this procedure.

C	N	2C	2N

10. If any discrepancies are noted between the counts; bills, tickets and slot coupons must be recounted until all discrepancies are resolved prior to transferring the count to the cashier. Through observation of the count, determine compliance with this procedure.

C	N	2C	2N

11. All team members must sign the BV Summary attesting to their participation in the count. The count team leader signs the BV Summary as a team member and the count team leader must sign the certification section of the BV Summary, certifying the transfer of the proceeds to the cashier. Additionally, if a currency counter is used and it produces a summary page of the count, or is used to verify the total count, all count team members must sign and date this page of the currency counter tape. Through observation of the count, determine compliance with this procedure.

C	N	2C	2N

12. At the completion of the count, the count team leader and another team member transfer accountability of the drop proceeds (coin and currency) to the cashier. See Cashier Verification Process subsection. Through observation of the count, determine compliance with this procedure.

C	N	2C	2N

13. At the completion of the count, all keys checked out to complete the count are immediately returned to the corresponding locked key box(s). Through observation of the count, determine compliance with this procedure.

C	N	2C	2N

14. All documents from the count are immediately forwarded directly to accounting after the cashier's acceptance of funds by a count team member. This may be achieved by the count team member placing the documentation in the accounting locked box or by delivering it immediately to accounting personnel after the documents are fully completed and all necessary signatures have been obtained. In no case will these documents be accessible to cashier personnel, except for the express purpose of providing required signatures on gaming documents, and then only in the presence of the count team leader. Through observation of the count, determine compliance with this procedure.

C	N	2C	2N

TITO COUNT PROCEDURES

For the purpose of this subsection only, any reference to tickets also includes coupons.

1. Prior to running tickets through the count machine, the machine must be tested by two count team members with a predetermined number of and/or dollar value of tickets to ensure accuracy of the machine. Each function of the count machine must be tested. If the count machine counts the number of tickets, then the number of tickets is tested. If the count machine counts the dollar value of the tickets, then the dollar value of the tickets is tested. The team members record the number and/or dollar value of tickets used to test the count machine, the number of and/or dollar value of tickets counted by the count machine, and any discrepancies. This test is documented on the BV Summary Report. Both team members sign the BV Summary to certify the testing process. In the event the count machine is not functioning properly, the licensee must document this event and attempt to resolve the malfunction. Through observation of the count, determine compliance with this procedure.

C	N	2C	2N

2. Each BV must be individually counted and the tickets attributed to the TITO device that redeemed the tickets. The tickets and bills from the BV must be separated. This can be done by manually sorting the tickets and bills, or by running the bills and tickets through a count machine that distinguishes between the two. If the count machine can only provide the number of tickets in addition to the bill count for each slot machine, the tickets for each slot machine must be kept separate until counted. This can be accomplished by writing the slot machine number on the last or first ticket for that machine's stack of tickets, placing a divider (with the slot machine number) between each batch of tickets, or in a similar fashion which ensures the tickets are not commingled prior to the count of the tickets. Through observation of the count, determine compliance with this procedure.

C	N	2C	2N

3. The count team **must produce a piece count and a dollar amount** of the tickets by TITO device and grand total. The counts by TITO device must be documented and the count team members must sign all such documentation. This can be accomplished by documenting the counts on the BV Summary, a currency counter tape, a calculator tape, or a ticketing system report generated by the count team. The tickets can be counted in the following ways:
   - Manually by recording each ticket,
   - Manually by utilizing a calculator tape,
   - A currency counter machine that can read the ticket's bar code and produce a tape,
   - A currency counter machine that can count the number of tickets and produce a tape,
   - A scanner that can read the ticket's bar code and produce a tape or report,
   - Entering the validation number from the ticket's bar code and producing a tape or report.

C	N	2C	2N

Through observation of the count, determine compliance with this procedure.

NOTE: It may be necessary to combine any of the above to produce both the piece count and the dollar amount.

4. If the licensee utilizes a count machine that communicates with the TITO system, and compares the tickets the system has recorded with the tickets counted during the count process, the tickets only need to be counted or scanned once by the count team members. Through observation of the count, determine compliance with this procedure.

C	N	2C	2N

5. If the licensee does not utilize a count machine that communicates with the TITO system, the count team must perform two independent counts of the tickets. If there are any discrepancies between these two counts, the count team must investigate and document the results. Interview casino personnel responsible to determine their understanding of this procedure.

C	N	2C	2N

6. The recorder verifies the TITO device number and ticket amounts (piece count and dollar amount) were recorded or captured correctly during the first count. Through observation of the count, determine compliance with this procedure.

C	N	2C	2N

7. Any problems encountered with the ticket count process must be documented by the count team and forwarded to accounting immediately following the count process. Interview casino personnel responsible to determine their understanding of this procedure.

C	N	2C	2N

8. If the count machine is not functioning correctly, the count team must perform a manual count of the tickets. When the tickets are counted manually, two independent counts of the tickets are required, one by the opener and one by the verifier. Interview casino personnel responsible to determine their understanding of this procedure.

C	N	2C	2N

9. The count team must produce the system generated Tickets from Slot Device Counted by Count Team Report. All team members must sign all the paperwork produced by the count team regarding the counting of the tickets (e.g., counting machine tapes, system reports, calculator tapes, BV Summary Reports, etc.). All ticketing count paperwork and tickets are immediately forwarded to accounting by the count team at the conclusion of the count. Through observation of the count, and review of paperwork generated by the count team, determine compliance with this procedure.

C	N	2C	2N

ICMP – TABLE GAMES, SLOT AND KIOSK DROP AND COUNT PROCEDURES - D. KIOSK DROP AND COUNT

The kiosk drop and count procedures outlined below are in addition to the procedures outlined for the slot drop and count.

DROP

1. Accounting personnel are prohibited from participating in the kiosk drop and/or count. A minimum of three licensed employees are required to perform the kiosk stacker drop. At least one drop team member must be independent of the kiosk transactions. For the purpose of this subsection only, any reference to tickets also includes slot coupons. Ensure compliance with this procedure.

C	N	2C	2N

2. Kiosk stacker drops may be performed in conjunction with the licensee's slot machine drop, or more frequently, at scheduled times that have been previously submitted to the Division on the Drop and Count Schedule (see form in the Drop and Count section of the ICMP). Kiosk drop must commence at the previously designated time or up to one hour after. All unscheduled drops/counts (i.e., temporary changes) must be tracked and documented, in writing, throughout the month. Ensure compliance with this procedure.

C	N	2C	2N

3. Stackers must be dropped and secured in such a manner that access is restricted to authorized members of the drop and count teams through appropriate key controls. Access to the contents of the stacker is limited to the count team until the count is ready to be transferred to the cashier cage. Stacker racks shall be located in a locked and secured area where access is restricted. Through observation of the drop/count, determine compliance with this procedure.

C	N	2C	2N

4. Any time a kiosk drop is performed and prior to any transactions being processed through the kiosk, someone independent of the count must run a kiosk report that reflects the total value of all tickets accepted by the kiosk (Total In) and the total value of all payments issued by the kiosk (Total Out). This report is immediately forwarded to accounting. This report must not be accessible to the count team. Through observation of the drop, determine compliance with this procedure.

C	N	2C	2N

5. On at least a monthly basis, the cassettes and hopper funds must be removed from the kiosk and counted. Two licensed employees must count the funds. The count may be performed in the count room or the cage. This count is used for the kiosk reconciliation. Refer to ICMP Section 8, H Ticket In/Ticket Out and Slot Coupons, for ticket redemption kiosk reconciliation requirements. The cassettes and hoppers are then filled or replaced with an imprest amount and placed in the kiosk. Through observation of the count, determine compliance with this procedure.

C	N	2C	2N

COUNT

1. Three count team members are required to perform the kiosk stacker count. The count team members are rotated on a routine basis. Rotation of count team members must be such that the count team does not consist of the same three individuals for more than five consecutive counts. Observe a kiosk count or interview casino personnel responsible for kiosk counts to determine their understanding of this procedure and determine compliance with this procedure.

C	N	2C	2N

2. The count must be completed in the count room. The count can be performed daily or in conjunction with the slot machine counts. Ensure the count is completed in the count room.

C	N	2C	2N

3. The count team must produce the system generated Tickets from Kiosk Counted by Count Team Report. The design of the Kiosk Count Form is at the licensee's discretion; however, at a minimum, the Kiosk Count Form must include the same information that is required on the BV Summary. Ensure the Kiosk Count Form meets the ICMP requirements.

C	N	2C	2N

<u>ICMP – TABLE GAMES, SLOT AND KIOSK DROP AND COUNT PROCEDURES - E. HOPPER DROP AND COUNT</u>

1. The standard drop and count requirements discussed above apply to hopper drops and counts, except that a Hopper Summary Report is used instead of the Slot Summary

C	N	2C	2N

Report. Interview casino personnel responsible for hopper drop/counts to determine their understanding of this procedure and different form used.

2. Proper support for, and documentation of, all hopper adjustments must be maintained. If the hopper drop and count is performed at the same time a regular drop and count is conducted, then the licensee must not commingle hopper funds with any other funds. The funds, as well as corresponding accountability, must remain separate. Observe a hopper drop/count or interview casino personnel responsible for hopper drop/counts to determine their understanding of this procedure.

C	N	2C	2N

3. Hopper adjustments must be made when the denomination of the hopper is changed for a machine, when the machine's ticket functionality is activated, when moving a machine from one establishment to another establishment (e.g., different licensee, off-sight storage, etc.), when there is a change in ownership (e.g., when a new license is issued), when a business closes, or when the machine is removed from the floor. Interview accounting personnel to determine their understanding of this procedure.

C	N	2C	2N

VIA SURVEILLANCE DATED _____

1. All cameras appear to be recording properly.

C	N	2C	2N

2. Recording quality is acceptable.

C	N	2C	2N

<u>ICMP – GENERAL - D. INTERNAL CONTROLS & THE CONTROL ENVIRONMENT</u>

1. Ensure that approved ICMP variances for slot drop and count are located in the count area for easy reference.

C	N	2C	2N

Additional Comments:

Review Recap

	Initial Review	*Follow-up*
(1) Total items tested		
(2) Total noncompliance items		

ICMP Compliance Checklist: Section 6, SLOT MONITORING SYSTEMS
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 – SLOT MONITORING SYSTEMS – B. SYSTEM ACCESS AND CONTROL

1. Licensees must maintain a secure control environment for their information technology network. This includes, but is not limited to, logical and physical controls of software, hardware, tapes, backups, disks, etc., application controls as well as any additional controls deemed necessary to protect the integrity of all networks, applications, databases and data. Document in the space provided below how the licensee meets this requirement.

C	**N**	**2C**	**2N**

2. Licensees must designate an individual or staff of individuals to perform the information technology (IT) function within the casino. The IT function must be segregated from gaming operations. This function cannot initiate, perform, override or review any transactions that occur as a result of gaming activity…The scope of the IT function should include, but not be limited to, system security and controls, standards for network system access, slot monitoring system access, remote access and manufacturer access. Document in the space provided below the individual(s) who perform the IT functions, whether in-house, contracted, out-of-state, or a combination thereof.

C	**N**	**2C**	**2N**

3. System access must be kept current and the licensee must be able to produce a report upon request that lists each user that has access to the system. Ensure compliance with this requirement.

C	**N**	**2C**	**2N**

4. The system access listing must include each user that has access to the system, the users' position, permissions/parameters assigned, and authorized functions. This list must also include any non-casino personnel such as vendors and manufacturers that may have access to the

C	**N**	**2C**	**2N**

Legend:
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system either on site or remotely. Review the list and ensure all required information is on the list. Document in the space provided below the results of your review.

5. The licensee must have a thorough understanding of the permissions assigned to each user in order to ensure that each user's access is appropriate with regard to his/her position. Explanations for the assigned permissions must be documented. Interview the IT staff using the listing by randomly selecting different users and asking them to explain various positions. Choose different positions each testing period. Document in the space provided below the results of your interview and the individual interviewed.

C	N	2C	2N

The purpose of numbers 6 through 14 is to ensure appropriate control and segregation of duties. Review the requirements set forth in 1-5 above, select a sample of 10% of users or a maximum of 10 employees in different job duties and verify each has appropriate access authority based on his/her job duties. Document your findings in each of the spaces provided below.

6. IT administrator access should only be granted to the designated IT function. Administrator access would include, but not be limited to, the following: access to create new user accounts, add new users to the system, remove users from the system, access to setup system options, access to define/change/edit user parameters, access to edit/change system functionality, and access to alter system internal control.

C	N	2C	2N

7. Every user that accesses the system must have an individually assigned user name and password that must be used anytime the system is accessed. All successful access and failed attempts must be traceable to a specific individual. At no time shall a generic username and/or generic password be used to gain entry to the system. It is acceptable to provide a manufacturer with a DEDICATED user account for which any licensed employee of said manufacturer may use to gain access. This would include access via remote connection.

C	N	2C	2N

8. Revenue reporting (e.g., accounting) functions are segregated from revenue collection (e.g., count team) functions. Users involved with the collection of revenue are prohibited from having access to any revenue or reporting access in the system. (This is not intended to prohibit count team members from generating the required ticketing reports for the purposes of ticket counts).

C	N	2C	2N

9. Revenue adjustment capability is restricted to revenue reporting functions (e.g., accounting).

C	N	2C	2N

Legend:
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System users such as the internal compliance officer, general manager, or any other users outside of the accounting department are prohibited from having adjustment ability.

10. Users having transaction initiation and processing functionality are prohibited from having override functionality. In the event an individual has both processing and override access, the license must have compensating controls for these individuals, to preclude them from using their access inappropriately (e.g., to ensure an adequate segregation of duties for processing overrides).

C	N	2C	2N

11. Access to alter any transaction from its initial state as it is being processed will only be granted to supervisory or management personnel. Altering any transaction requires physical (system authentication using unique and individual username and password) authorization by someone other than the initiator. If the initiator is a supervisor or manager, another licensed supervisor or manager must authorize and authenticate the transaction.

C	N	2C	2N

12. System Administrator access should be limited to designated IT department/function individuals. (If such department/function does not exist, an alternate appointee(s) may be designated by the general manager and documented in the casino's IT policy).

C	N	2C	2N

13. No one is allowed system access to change the status of voided or expired tickets or manually generate tickets. Review various system and revenue reports to ensure that ticket status was not changed and tickets were not expired or manually generated.

C	N	2C	2N

14. System access to void or expire tickets is restricted to the revenue reporting function (e.g., accounting). Ensure only accounting has permission to void or expire tickets.

C	N	2C	2N

15. System access for terminated (voluntary or involuntary) users must be removed as soon as possible, but no more than 72 hours after the terminated employee's final work shift. Review the list of all terminated employees who had access to the system, select at least five and ensure they were terminated from the system within the appropriate timeframe. Document in the space provided below the employees selected, their terminated date and the date of removal from the system.

C	N	2C	2N

16. The licensee must have an inventory of all access points to the system, which includes all computer terminals configured to access the system, any handheld wireless devices in operation, and all network/LAN/WAN ports that are available in public areas of the casino. Review the inventory and ensure it is accurate and up to date.

C	N	2C	2N

17. Controls must be in place to ensure all slot monitoring system access points (e.g., computer terminals, handheld wireless devices, network/LAN/WAN ports, etc.) are controlled and access

C	N	2C	2N

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to the system is restricted in accordance with the licensee's IT policies and the requirements set forth in the ICMP. Interview an IT employee to ensure compliance with this requirement.

18. An in-depth knowledge of the various systems in operation within the casino must be maintained. Necessary audit trail reports to reflect the system access activity that has taken place must be available. Document in the space provide below the name of the audit trail report(s) available and how they are utilized.

C	N	2C	2N

19. The licensee must also have a process whereby these reports are reviewed on a systematic basis. The review must be conducted at least monthly. This review must identify certain access activities which would include additions, deletions, permission changes and access alterations. The review must be performed by a licensed individual that has functional knowledge of the system and its access features. The review should:
    a. Identify users added to the system, when they were added, who added them, whether any users were removed from the system, who removed them, when they were removed and if any changes were made to existing user accounts.
    b. Identify the processing times for system termination requests from the Human Resource Department to ensure these requests are initiated and the subsequent system access removals are being completed in a timely manner.
    c. Identify what access changes are taking place on a periodic basis.
    d. Identify any issues that were overlooked.

    Pull these reports to ensure they have been reviewed. Evidence of this review for printed reports requires the reviewer's date and initial on the first page of the reports. For reports that are not printed, a log indicating the date, reports reviewed, date range and initials of the individual that reviewed the reports must be maintained.

C	N	2C	2N

20. Application controls must be in place to ensure the accuracy of data input, integrity of system processing and validity of system output. Some examples of these types of controls include passwords to restrict data input to authorized users, using parameters or reasonableness checks to verify the integrity of system processing, and using control totals on reports for comparison to input figures. Review the controls in place and document in the space provided below the findings of your review.

C	N	2C	2N

21. The licensee must maintain a system log that documents system upgrades, modifications, problems, and all remote access. Ensure this log is maintained at all times.

C	N	2C	2N

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

22. The system log must include, at a minimum:
    - Date the maintenance was performed, date problem was identified, or date of remote access;
    - Description of maintenance performed, or of problem identified, or the reason for remote access;
    - Full name, license number & position of person who identified the problem (n/a if maintenance);
    - Full name, license number & position of person who either performed the maintenance, problem investigation & follow-up, or remotely accessed the system; and
    - Date & how problem was resolved (n/a if maintenance); or date and type of modification made to the system (if applicable).

    Ensure all required information is on the log and all columns are completed.

C	N	2C	2N

23. If the licensee utilizes the TITO module, a separate TITO log must be maintained and completed by the various departments affected by ticketing, i.e., cage, accounting, floor, count, etc. The log is sent via email to the Division on a weekly basis beginning with testing of the system or module and until the completion of the test submittal of the Acknowledgement Letter. The licensee must continue to maintain the log after the submittal of the Acknowledgement Letter; however, it no longer needs to be emailed to the division. Subsequent to submitting the Acknowledgement Letter and prior to receiving Division approval, the licensee must report any significant items to the Division via email immediately. Subsequent to receiving approval, the licensee must continue to detail all system problems on the system log. At this time, TITO problems can be incorporated into the system log instead of maintaining separate logs. If currently testing, review the individual logs. If written approval has been received, ensure the TITO problems are indicated on the system log. Document in the space provided below the outcome of your review.

C	N	2C	2N

24. Licensees must have written contingency plans in the event of system failure or other event resulting in loss of system data. Such plans must address backup and recovery procedures and must be sufficiently detailed to ensure the timely restoration of data in order to resume operations after hardware or software failure or other event that results in the loss of data. These plans are to be distributed to all applicable individuals. Review the plans and ensure the plans address how to backup data, including all data used to support gaming revenue and the process for recovering data. Ensure the plans have been distributed to the applicable individuals.

C	N	2C	2N

Legend:
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25. If a weigh scale interface, currency counter interface, or ticket counter interface is utilized, the licensee must have a written contingency plan that addresses the manner of reconstructing drop/count data in the event the interface malfunctions or fails. These plans must include procedures for the reconciliation of the interface to the applicable system reports. Review the plan to ensure actual data reconstruction is included.

C	N	2C	2N

26. Audit procedures of system data performed by the licensee's Accounting Department must be documented in the required Written Accounting Plan. At a minimum, these audit procedures must address:
    a. System statistical report reconciliation procedures.
    b. Procedures for ensuring the accuracy of downloaded information and for ensuring an adequate audit trail documenting any changes to the downloaded information.
    c. Procedures for reconciling system reports to source documents (e.g., slot and table drop/count paperwork; cage paperwork, etc.)
    d. Polices and procedures for reconstructing all data in the event of a system failure or other event resulting in data loss (includes weigh scale and/or currency counter interfaces).
    e. Adjustment and override procedures for corrections made to the system for system-captured and system information. This includes procedures for independent review of adjustments and/or corrections to system-captured and/or system information. Overrides are defined as changes to system information made at the time of the event. Adjustments are defined as changes to system information made subsequent to the time of the event.
    f. Procedures for identifying and testing new machines brought online subsequent to initial testing. Written procedures for testing new machines must address how the licensee ensures that all meters, except voucher in and voucher out meters, are incrementing at 99% accuracy. Voucher in and voucher out meters must increment at 100% accuracy.
    g. Annual system testing policies and procedures.

    Review the Written Accounting Plan to ensure procedures address all of the above items. Document your findings below.

C	N2 C	2C	2N

27. Licensees are required to notify the Division, in writing, upon intent to use an on-line slot monitoring system, ticketing module, slot coupon module, external bonus system or controller, cage system, kiosk or pit system a minimum of 30 days prior to the anticipated go-live date. Additionally, the licensee must notify the Division of the first day of testing. Verify the notification(s) was submitted in accordance with the requirement, if applicable during the period under review. Document the results of your findings below.

C	N	2C	2N

28. Licensees must notify the Division prior to the installation of a system, system upgrade, kiosk upgrade, or any system modification. This includes upgrades from the Slot Machine Interface Board (SMIB) or equivalent system device to the main system server. The licensee's notification must be submitted no less than 30 days prior to the installation, upgrade o

C	N	2C	2N

Legend:
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modification. In cases of minor upgrades, modifications or emergencies the licensee contact the Division's Technical Systems Group to request a waiver of the 30 day requirement. Verify the notification(s) was submitted in accordance with the requirements, if applicable during the period under review. Document the results of your findings below.

29. If a system installation/upgrade or modification was performed during the period under review, ensure all other ICMP requirements, pertaining to such change, have been adhered to. Document the results of your findings below.

C	N	2C	2N

ICMP – SLOT MONITORING SYSTEMS – E. ANNUAL TEST REQUIREMENTS

Note: Numbers 1 - 4 are applicable if a licensee HAS NOT been granted a variance from the Technical System Group regarding annual system testing and new machine testing. If the licensee submitted a variance and received approval to rely on the variance for annual testing, indicate the date of approval.

1. On an annual basis (12 months from the date of the Acknowledgement letter and annually thereafter) licensee must test all system modules to ensure accuracy requirements are maintained and security controls remain adequate. Ensure compliance with this requirement.

C	N	2C	2N

2. For coin in and coin out meters, licensees must compare soft meter incrementation to system meter incrementation for 100% of machines for one (1) drop period (i.e., two consecutive drops), **and** until 99% accuracy is achieved by machine and meter, whichever is longer. NOTE: For TITO-enabled devices without a hopper, the coin out meter reading is not required.

C	N	2C	2N

3. For On-Line Systems, for each drop in the annual test period, licensees must prepare a MCR that compares the incrementation of soft meters to incrementation of system meters for each machine (coin in and coin out meters only...The MCRs must be prepared as described in ICMP for Initial Testing Procedures. A separate MCR must be prepared for each meter as well as each drop period. Differences between soft and system meter incrementation of 1% or more, by machine, must be identified. If the variance was caused by a *clerical* error, it must be corrected and supported by the appropriate documentation. If the variance was caused by a *non-clerical* error or the meter finals testing it must be investigated with the results of the investigation documented. The related machine-meter must continue to be tested until 99% accuracy is attained.
Date(s) of last Annual Test performed: _____

C	N	2C	2N

4. Licensees must prepare a written summary of its testing methodology, test procedures and test results. The testing methodology must include specifics about the number of machines

C	N	2C	2N

tested, number and identification of passing/failing machines (by machine and by meter), any recurring problems, pending issues with the system and/or system manufacturer, etc. Test procedures and results must include a description of the procedures used to check the MCRs for mathematical accuracy, accuracy of the statistical reports, investigation/resolution of any inaccuracies, and investigation/resolution of machines with variances of one percent or more.

5. The System Questionnaire (in conjunction with the annual test date) is reviewed and updated. Review the most recent version of the System Questionnaire to ensure it is up-to-date (the same one that is posted on the Division's website) and reflects current information.
   Date the System Questionnaire was last updated: _____

C	N	2C	2N

6. Licensees must prepare a schedule reconciling the number of machines tested to the number of machines reported on the gaming tax return. Ensure this reconciliation was performed in conjunction with the annual test date.

C	N	2C	2N

7. As part of the annual testing, licensees must also review and update, if necessary, their accounting plan to ensure it accurately reflects their audit procedures of system captured data and statistical reports using system information. Documentation of system maintenance, system-related problems, and remote access must be current. Additionally, a licensee must ensure its system access listing reflects the appropriate access privileges for each authorized user. Ensure compliance with these requirements.

C	N	2C	2N

ICMP – SLOT MONITORING SYSTEMS – F. ON-GOING REQUIREMENTS

1. With technology having a critical impact on gaming controls, all on-line and off-line systems need to have documented data flows. This means the documentation shows the flow of information from the slot machine, through the slot monitoring system, and shows the integrated tables and fields of the database(s) used to create the reports required by the Division. The documentation provided by the licensee or manufacturer needs to include at a minimum:
   a. Documentation of stored procedures, triggers, functions, formulas or any other code that modifies original slot machine data.
   b. What tables the stored procedures, triggers, functions, formulas are based upon.
   c. A database schema for the slot monitoring system.

   Ensure compliance with this requirement.

C	N	2C	2N

2. All transactions recorded by the system must be backed up by a real time or tape back up device. Interview IT personnel and circle which applies: real time tape back up

C	N	2C	2N

3. The casino must notify the Division via email each time the system is down for a total of 12 hours or more in any 30-day period. For example, if the system is down for one hour 12 different times within a 30-day period, the licensee must notify the Division. Interview IT

C	N	2C	2N

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

personnel regarding their understanding of this requirement. If the system was down for a total of 12 hours in any recent 30-day period, was the Division notified?

4. Per CLGR 47.1-1607, each licensee must maintain required documentation for three years. This data must include, at a minimum, revenue (actual) data, meter data, and other pertinent data used to create the required statistical reports. Ensure the documentation is being retained as required.

C	N	2C	2N

5. Licensees must have procedures in place to ensure new machines brought online or meters that stop communicating subsequent to the initial test period are tested until the 99% accuracy requirement is met (100% if TITO). New machines are tested for a minimum of one drop period. Pull a sample of five new machines brought online and verify meter comparison reports were prepared, trace soft meter readings to the corresponding soft meter reading summaries, system meters to system meter reports, and verify each machine meter passed the accuracy requirement prior to the reliance on system information. If the licensee submitted a variance and received approval to rely upon the variance, indicate if option 1 or option 2 was selected. Ensure testing was performed per the variance option requested.

C	N	2C	2N

6. Licensees must manually read and record all required soft meters, at each drop for any machines that are not communicating properly with the system, have stopped communicating properly with the system subsequent to testing the system, prior to submission of their System Testing Acknowledgement Letter, and/or annual testing. Anytime the automated system fails to communicate accurate meters, licensees must revert to the manual capture and recording of soft meters, and use the soft meters in the generation of the required statistical reports. Request documentation for the last five machines that lost communication and ensure soft meters were recorded and used for the statistical reports. Note the machines, dates of communication loss and results of testing.

C	N	2C	2N

7. Any necessary adjustment to and/or reconciliation of system reports must reflect the soft meter data for such machines. The licensee's accounting plan must reflect the appropriate audit and accounting procedures for this requirement. On a monthly basis, licensees must prepare and maintain, a list of slot machines not connected to the on-line slot monitoring system along with the reason the slot machine is not connected. Also, included separately on this list are the slot machines connected to the slot monitoring system that do not have all of the required meters. Document the machine ID number(s) that do not communicate with the system.

C	N	2C	2N

Legend:
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ICMP – SLOT MONITORING SYSTEM – G. JACKPOT AND FILL SLIP TESTING

1. If the jackpot payout/fill slip prints the meter values from the system, some limited test procedres should be performed to ensure the accuracy of the meters captured prior to relying on the data. Review the limited test procedures which were performed, if applicable during the period under review.	**C**	**N**	**2C**	**2N**
2. Test procedures are determined, performed, and documented by the licensee to provide assurance of the accuracy of the meters printed on the slips. If the licensee chooses to test the validity of the meters printed on the slips, the test and results are documented to include the machine number, type of machine, denomination, the soft meter value, the system meter value, any difference between the soft and system meters, and explanations for any differences in any of the values being compared. Reviewthe test and results if this was performed during the period under review.	**C**	**N**	**2C**	**2N**

Additional Comments:

Review Recap

	Initial Review	*Follow-up*
(1) Total items tested	_____	_____
(2) Total noncompliance items	_____	_____

ICMP Compliance Checklist: Section 7, WIRELESS HANDHELD VALIDATION DEVICE AND SUPPORTING WIRELESS LOCAL AREA NETWORK
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 – A. GENERAL

1. A cage/wireless handheld validation unit checklist must be completed and maintained for every validation device. Ensure compliance with this requirement.

C	**N**	**2C**	**2N**

2. The 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. Ensure compliance with this requirement.

C	**N**	**2C**	**2N**

3. Written procedures (typically in the required Written Accounting Plan) must include the audit procedures of system data in relation to the use of the validation device, including the reconciliation process. Review the written procedures to ensure that all information is up to date.

C	**N**	**2C**	**2N**

4. All tickets or slot coupons redeemed by the validation device must be retained for at least 90 days from date of redemption, expiration or void date. Ensure compliance with this requirement.

C	**N**	**2C**	**2N**

5. An accurate and up-to-date system access listing for all validation device users is maintained and must reflect each user's access privileges. Ensure this listing is maintained.

C	**N**	**2C**	**2N**

6. At a minimum, the system access listing(s) must include the user's name, position, level of authority, authorized functions, date access was granted, and the supervisor granting the access. Ensure the listing meets these requirements.

C	**N**	**2C**	**2N**

7. All authorized users must be reflected, which includes any vendor personnel who have onsite access rights. Vendor personnel with access rights must be licensed. Perform a cursory review of the list to ensure that access to these individuals is reasonable. Select at least five employees and ensure supporting documentation allowing access rights is available and that access was set up as approved. Document in the space below the employees that were selected. Choose different employees each period.

C	**N**	**2C**	**2N**

Revised January 2014

ICMP Compliance Checklist: Section 7, WIRELESS HANDHELD VALIDATION DEVICE AND SUPPORTING WIRELESS LOCAL AREA NETWORK
For Use by Division of Gaming and Independent Compliance Officers (ICOs)

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8. Physical access to validation devices is limited to authorized individuals only. Authorization for the issuance of the devices is controlled through the system access listing. Validation devices must be maintained in a secure location within the casino. The key to the device storage cabinet is maintained in locked box 1 and may be checked out for the entire shift. The individual accessing the cabinet is 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. Document in the space below the location of the devices and how they are secured. Additionally, perform a surveillance review to ensure both individuals are present when accessing the cabinet and document the results.

C	N	2C	2N

9. Issuance of validation devices is controlled through the use of a log secured with the validation devices and must be completed whenever a validation device is being checked in or out. The licensed individual that will be using the device must complete the log. The log must include, but is not limited to, the casino name, gaming license number, date and time of check out, signature and license number and position of individual assigned the device, position of the individual, validation device identifier, nature of access, date and time of check in, and signature and license number of employee returning the device. Another licensed individual must initial and provide his/her license number on the log attesting to the access and accuracy of the log each time a device is checked out or in. Review the log to ensure required elements and proper completion.

C	N	2C	2N

10. The log is forwarded to accounting no later than the first day of the month for the prior month. Ensure the log is used when required and forwarded to accounting as required.

C	N	2C	2N

11. Validation devices are to remain on the 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 these devices needing off site service or repair. Validation devices removed from the licensed gaming property for repair, upgrades, etc. must have access to the validation device disabled while off premises. Review the log and identify if any devices were removed and/or returned. If so, was the log completed correctly, and access disabled while off premises? Document in the space provided below the results of the review.

C	N	2C	2N

ICMP Compliance Checklist: Section 7, WIRELESS HANDHELD VALIDATION DEVICE AND SUPPORTING WIRELESS LOCAL AREA NETWORK
For Use by Division of Gaming and Independent Compliance Officers (ICOs)

Legend:
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12. An Intrusion Detection System (IDS) must be used in conjunction with a validation device and supporting wireless local area network. The system must be capable of generating an audit trail report reflecting unauthorized attempts to access the wireless network or validation device. Document in the space provided below the type of IDS that is installed and the audit trail report that is available from the system.

C	N	2C	2N

13. The IDS audit trail must be reviewed at minimum on a weekly basis by the IT Department. All irregular detections must be noted on the report. The report is signed and dated by the person reviewing the report. Upon detection, the licensee must take protective action of its system. Review the log to ensure that the report is reviewed on a weekly basis and evidence of the review is indicated on the report. Document in the space provided below the results of your review.

C	N	2C	2N

14. The Division must be immediately notified if actual intrusion to a system component or module on the network occurs. Protective action must be taken by the installation of an intrusion protection system (IPS). Review the report and ensure corrective action steps were taken and the Division was notified if intrusion of the system occurred. Document in the space provided below the results of your review.

C	N	2C	2N

15. Wireless network configuration parameters must be documented in writing. The documentation must describe the parameter and indicate its related setting. Documentation includes, but is not limited to, the strength, frequency, and length of time the unit is in use. Ensure proper and completed documentation is available and any electronic technology in use does not conflict with the validation device configuration or operation.

C	N	2C	2N

Legend:
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ICMP – C. VALIDATION AND REDEMPTION PROCEDURES

1. Only authorized users may check out validation devices. One associated user shall use a specific validation device during a session; another user may not use the validation device during the established session. Authorized users must log onto the validation device for a discrete session or work shift. Ensure compliance of this requirement.

C	N	2C	2N

2. Written procedures must be in place for validation device users that go on break. The procedures must address how 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. Review the written procedures to ensure they are current and employees are following the procedures.

C	N	2C	2N

3. Floor personnel are to review the ticket or slot coupon to ensure it is valid before redemption. The bar code is scanned or the validation number is entered into the validation device. The floor person verifies the amount on the ticket or slot coupon agrees to the amount in the system. If valid for redemption, the floor person pays the patron the appropriate amount and retains the redeemed ticket or slot coupon. Observe at least three different floor personnel performing this task. Document in the space provided below, the employees observed and the outcome of the observation. Choose different employees each review period.

C	N	2C	2N

4. If 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 on the validation device, the ticket or slot coupon must be retained for further investigation by the key on duty. Interview floor personnel to determine their understanding of this requirement

C	N	2C	2N

5. Loss of communication between the system and validation device requires the return of the ticket or slot coupon to the patron by the floor person. The floor person may not pay out a ticket or slot coupon when communication is lost through the use of the validation device. It is acceptable for the floor person to redeem the ticket or slot coupon for the patron at the cage. Interview floor personnel to ensure they understand the procedure when communication is lost.

C	N	2C	2N

6. Lost, stolen, expired or mutilated tickets or slot coupons may not be redeemed by use of the validation device. For any mutilated tickets or slot coupons where the entire validation number is not visible, the floor person must contact a person of supervisory authority to direct

C	N	2C	2N

Legend:
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the patron to the cashier's cage to resolve the situation. Interview floor personnel to ensure they understand this requirement

ICMP – D. ACCOUNTING PROCEDURES

C	N	2C	2N

1. 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 compliance of this requirement.

Additional Comments:

Review Recap	*Initial Review*	*Follow-up*
(1) Total items tested		
(2) Total noncompliance items		

_____ _____

_____ _____

ICMP Compliance Checklist: Section 8, TICKET IN/TICKET OUT 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 (TITO) AND SLOT COUPONS - A. GENERAL

NOTE: For the completion of this specific checklist, a slot coupon is hereafter referred to as a coupon.

1. Tickets or coupons are not to be accepted at a table game. Ensure that tickets or coupons are only redeemed at the cage, via a wireless handheld unit, kiosk or TITO device.

C	**N**	**2C**	**2N**

2. Tickets or coupons are controlled in a manner that precludes any one individual from initiating, producing, duplicating and/or redeeming a fraudulent ticket or coupon, obtaining the funds, and misappropriating the funds. Ensure compliance with this requirement.

C	**N**	**2C**	**2N**

3. Adequate, written backup and recovery procedures must be in place. These procedures must address contingency plans in the event of data loss or system failure and are applicable to systems used for any purpose related to gaming activity. The procedures must be distributed to all necessary individuals and departments and must be tested periodically to ensure reliability. Ensure compliance with this requirement.

C	**N**	**2C**	**2N**

4. All slot monitoring systems that report or affect the AGP of a slot machine (for ticketing or coupon purposes) must have a real time or tape data back up device. Interview IT personnel to ensure compliance with this requirement.

C	**N**	**2C**	**2N**

5. All TITO devices must have a voucher out meter that accumulates the value of all tickets issued by the device. Ensure compliance with this requirement.

C	**N**	**2C**	**2N**

6. All TITO devices must have a voucher in meter that accumulates the value of all tickets redeemed by the device. Ensure compliance with this requirement.

C	**N**	**2C**	**2N**

7. If employees are allowed to accept tickets or coupons as tips, are the following procedures adhered to?
   a. Procedures in place to 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.

C	**N**	**2C**	**2N**

Legend:
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b. Tip tickets or coupons are only redeemed at the cashier's cage.
c. The cashier's cage segregates tip tickets or coupons from non-tip tickets and coupons, and indicates as such on the Daily Cash Summary.

8. If casino employees redeem tickets or coupons for patrons, the ticket or coupons can only be redeemed at a cage or wireless handheld validation unit. The patron must initial and date the back of the ticket or coupon. An employee cannot redeem tickets for a patron at a kiosk or slot machine. Interview the casino personnel to ensure their understanding of these requirements.

C	N	2C	2N

9. Procedures must be 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 an active ticket or coupon cannot be properly processed, a supervisor must provide system and/or written authorization for the completion of the transaction. Interview the casino personnel to ensure their understanding of these requirements.

C	N	2C	2N

10. Tickets expire 120 days after issuance. If the licensee honors 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.

C	N	2C	2N

11. If the licensee has not received TITO approval from the Division, the licensee must retain all tickets. Coupons cannot be used in the casino until written approval from the Division has been granted. If the licensee has received TITO approval from the Division, tickets and coupons are retained for at least 60 days from date of redemption, expiration or void. Ensure compliance with this requirement.

C	N	2C	2N

12. 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 destroyed.

C	N	2C	2N

ICMP – TICKET IN/TICKET OUT (TITO) AND SLOT COUPONS - B. FLOOR OPERATIONS

1. Prior to offering TITO devices for patron play, a TITO Device Checklist is 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.

C	N	2C	2N

2. Ticket paper stock used for TITO devices is stored in a secure location to prevent unauthorized access, tampering, or theft. Ensure ticket paper stock is secured adequately.

C	N	2C	2N

ICMP Compliance Checklist: Section 8, TICKET IN/TICKET OUT 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

3. Procedures must be in place to ensure that tickets are loaded correctly to avoid a blank ticket being issued. In the event of a blank ticket, 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.	**C**	**N**	**2C**	**2N**
4. TITO devices do not issue any other type of ticket (e.g., jackpot ticket). 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 used to investigate the machine, disable the functionality and if the Division was notified.	**C**	**N**	**2C**	**2N**
5. The Slot Department ensures 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.	**C**	**N**	**2C**	**2N**
6. Tickets or coupons rejected by a TITO device must be investigated. Licensees should review the ticket event log/history log of the issuing device, 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. Ensure compliance with this requirement.	**C**	**N**	**2C**	**2N**
7. If the TITO device prints a voided ticket in the course of normal gaming activity, the slot attendant signs the back of the ticket and the ticket is forwarded to accounting via the locked accounting box. Ensure compliance with this requirement.	**C**	**N**	**2C**	**2N**
8. Non-value or non-valid tickets can be printed for printer tests, power loss/surges and loss of communication, etc. Procedures must be in place to ensure these tickets are adequately disposed of and to ensure they are not included in the calculation of AGP. Interview the Slot Department and/or cashier cage to determine their understanding of non-value or non-valid tickets.	**C**	**N**	**2C**	**2N**
9. In the event of a ticket jam where the ticket is partially printed, the ticket must be taken to the cage for redemption. Ticket jams are considered a defined event; therefore, the slot machine access log must be completed. Observe how ticket jams are handled and ensure the slot access log is completed.	**C**	**N**	**2C**	**2N**
10. When a duplicate ticket is printed; the slot attendant writes “DUPLICATE” on the ticket and takes the ticket to the cashier cage for the cage to forward to accounting. Only one copy of the ticket should be redeemed and paid. The duplicate ticket should not be paid and is not deductible for gaming tax purposes. Ensure compliance with this requirement.	**C**	**N**	**2C**	**2N**
11. In the event a ticket is produced with a validation number that was previously issued, the system should not allow ticket redemption. The ticket should be researched prior to payment to ensure the ticket is valid. Interview the slot department or cashier cage to determine their understanding of this requirement.	**C**	**N**	**2C**	**2N**

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

12. The licensee must have a contingency plan in place in the event of a system failure resulting in loss of communication between the TITO device and the system. If the TITO device does not generate a ticket for the last ticket out transaction, that transaction and all subsequent cashout attempts must result in a hopper pay or a hand pay to the patron until communication is restored. The Slot Department pays the patron per jackpot/fill payment procedures as outlined in the Slots section of the ICMP. In the event a ticket is printed after communication has been restored, the licensee must ensure the ticket is not a duplicate ticket. Interview the slot department and/or cage to determine their understanding of this requirement.

C	N	2C	2N

ICMP – TICKET IN/TICKET OUT (TITO) AND SLOT COUPONS - C. CASHIER CAGE

1. A TITO Cage Validation Checklist must be completed for each cage validation unit prior to the unit being placed into service. Ensure each a checklist was completed for each validation unit.

C	N	2C	2N

2. Validation units shared by two or more cashiers 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 a separate validation unit, the cashier may log onto the unit for a discrete session or work shift, but no other individual may use the unit without first terminating the existing cashier's session. At no time may a cashier or supervisor use any other cashier's session or login. Ensure that ALL individuals redeeming tickets or coupons are doing so under their own session and login.

C	N	2C	2N

3. When a supervisor is performing cashier duties and processes 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. Review the cashier cage procedures to ensure adequate segregation of duties.

C	N	2C	2N

4. Prior to making a payment on a ticket or coupon, the cashier verifies the validity of the ticket or coupon through the system. To redeem a ticket or coupon, the validation number is entered into, or scanned into, the cage 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.

C	N	2C	2N

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

C	N	2C	2N

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

6. Tickets or coupons paid during a period of system failure without system validation must have their 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 or coupons are segregated from the redeemed tickets or coupons until such time as the 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 or coupons and enter the amount on the Daily Cash Summary as "paid unredeemed tickets or coupons and forward the tickets and coupon with the paperwork to accounting. For systems that do not provide for a means to change the status of a 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 or coupon was paid, the amount paid is 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.

C	N	2C	2N

7. 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.

C	N	2C	2N

8. Payment of lost, stolen, or mutilated tickets or coupons that cannot be validated by the system requires the involvement of supervisory personnel to investigate the validity of the ticket or coupon.

C	N	2C	2N

9. 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.

C	N	2C	2N

10. Found tickets or coupons are receipted into the cage and documented on a miscellaneous receipt form or a ticket tracking log. The documentation must include the date and time the ticket was found, the location, the amount of the ticket or coupon, and the required signatures. 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 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.

C	N	2C	2N

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

11. For tickets or coupons that need to be voided, the cashier clearly marks "VOID" on the ticket or coupon. The cashier and slot attendant sign and date the ticket or coupon. Voided tickets or coupons are segregated from other tickets and 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.

C	N	2C	2N

12. Cashiers do not redeem duplicate tickets. Patrons will not be able to redeem a 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 purpose; however if the ticket is paid and later found to be invalid the payment is considered promotional. The cashier submits duplicate tickets to accounting for retention and accountability. Ensure duplicate tickets are processed properly.

C	N	2C	2N

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

C	N	2C	2N

14. When test tickets are receipted back into the cage, they are redeemed then entered on a miscellaneous receipt form. 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.

C	N	2C	2N

15. In the event a cage cashier accepts tickets or coupons as tips during his/her shift, a supervisor must be present at the time the cashier redeems them and must also sign and date them. Tickets or coupons received as tips are segregated and indicated as such on the Daily Cash Summary. Ensure compliance with this requirement.

C	N	2C	2N

16. Adequate controls/procedures must be in place 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. These tickets or coupons are controlled and processed in a manner to preclude 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 status of an expired, void, inactive/redeemed ticket be changed 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.

C	N	2C	2N

17. At the end of each cashier's shift, a report is printed that details the tickets and coupons redeemed by that cashier during his/her shift. The cashier uses this report to reconcile to the cash drawer. The cashier forwards this report to accounting with the cage paperwork including all tickets or coupons for that shift. Ensure this report is produced correctly.

C	N	2C	2N

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

ICMP – TICKET IN/TICKET OUT (TITO) AND SLOT COUPONS - D. COUNT PROCEDURES

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

ICMP – TICKET IN/TICKET OUT (TITO) AND SLOT COUPONS - E. ACCOUNTING PROCEDURES

See ICMP Compliance Checklist: Section 11 Accounting, Procedures and TITO Reports.

1. Tickets or coupons to be voided from the cashier cage are forwarded to accounting for retention and accountability. Accounting verifies the voided ticket or coupon and ensures they were properly signed and dated. Ensure accounting has determined the ticket or coupon should be voided before it is removed from the system.	**C**	**N**	**2C**	**2N**
2. If the TITO device prints a voided ticket, the ticket is forwarded to accounting by being dropped in the locked accounting box. Ensure accounting verifies the reason for the voided ticket and ensures the ticket is removed from the system.	**C**	**N**	**2C**	**2N**
3. Accounting ensures that voided tickets are not deducted for gaming tax purposes. Interview accounting personnel to determine their understanding of this requirement.	**C**	**N**	**2C**	**2N**
4. Following printer test, power loss/surges, loss of communicaton, 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.	**C**	**N**	**2C**	**2N**
5. Found tickets or coupons are not deductible for gaming tax purposes until claimed by a patron and redeemed. Accounting ensures that found tickets or coupons are not deducted for gaming tax purposes until these criteria are met. Found tickets or coupons remain a liability for the casino until they expire or claimed by the patron. Ensure found tickets are not deducted for gaming tax purposes.	**C**	**N**	**2C**	**2N**
6. Overrides are defined as changes to system information made at the time of the event. The licensee must have procedures in place to prohibit any changes to system information for tickets or coupons. The status of tickets or coupons that have 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	**C**	**N**	**2C**	**2N**

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

of the transaction. Ensure accounting reviews all override reports to ensure no unauthorized overrides for tickets or coupons have occurred.

7. 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 (i.e., "final run" reports), corrected and/or adjusted information reflected on these "final run" reports is reviewed by someone other than the individual who made the correction/adjustment. This review is evidenced by the reviewer's initials and date of the review. Ensure any ticket adjustments are adequately supported as required.

C	N	2C	2N

8. Test tickets are issued when the slot department performs machine testing for variance investigations, new machine testing 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 have procedures in place to ensure accurate reporting for test tickets. Found tickets or coupons cannot be used for testing purposes. Ensure compliance with these requirements.

C	N	2C	2N

9. 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. Ensure compliance with this requirement.

C	N	2C	2N

10. The licensee must have procedures in place to ensure 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.

C	N	2C	2N

11. The licensee's accounting plan must adequately address procedures covering TITO accounting processes and reports. At a minimum the written procedures must address:
    a. System statistical report reconciliation procedures.
    b. Procedures for ensuring the accuracy of downloaded information and for ensuring an adequate audit trail for any changes to the downloaded information.
    c. Procedures for reconciling system reports to source documents (e.g., slot and table drop/count paperwork, cage paperwork, TITO reports, etc.).
    d. Policies and procedures for reconstructing drop data in the event of a system failure or other event resulting in data loss (includes currency counter interfaces).
    e. Procedures for testing TITO devices brought online during or after initial TITO testing.

C	N	2C	2N

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

Review the written procedures to ensure the above has been addressed.

Note: All documents discussed in this section must be retained in accordance with the Division's rules and regulations. 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.

ICMP – TICKET IN/TICKET OUT (TITO) AND SLOT COUPONS - F. ISSUANCE OF SLOT MACHINE COUPONS

1. Paper stock used for the generation of coupons shall be stored in a secure location to prevent unauthorized use, tampering or theft. Ensure paper stock for coupons is stored in a secure location.

C	N	2C	2N

2. All coupons must be generated using the casino's approved slot monitoring system. The licensee must follow the procedures outlined in the manufacturer's specification to ensure all coupons are redeemable. Ensure compliance with this requirement.

C	N	2C	2N

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

4. Coupons must be printed in a secure location, but may not be printed in the cage. Only licensed supervisors are authorized to generate the various programs and authorize the printing of coupons. Document where coupons are printed and who prints the coupons.

C	N	2C	2N

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

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

C	N	2C	2N

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

c. Processing the data for a coupon event may be completed with an external application and imported into the slot monitoring system for printing.
d. Transfer of data to/from the vendor can be transmitted through File Transfer Protocol (FTP) or put on another type of compatible media.
e. Access to the FTP site is limited to the licensee's supervisor authorized to generate coupons and the vendor's personnel.
f. FTP site passwords must be changed monthly.
g. 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.
h. All coupons must be printed to paper or to a final data file.

i. Final data file must be printed in a secure 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.

7. 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

8. The system must produce a report that lists the name and description of the program, validation number, number of coupons printed, date and time coupons were printed, name of individual that printed the coupons, station or location that printed the coupons, 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

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 slot monitoring 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 the patron's name, address and dollar amount. Ensure compliance with this requirement.

C	N	2C	2N

ICMP – TICKET IN/TICKET OUT (TITO) AND SLOT COUPONS - G. TICKET MODULE TESTING REQUIREMENTS

See ICMP Section 6, Slot Monitoring Systems for details on test requirements.

ICMP – TICKET IN/TICKET OUT (TITO) AND SLOT COUPONS - H. TICKET REDEMPTION KIOSKS

1. Ensure a kiosk checklist for each kiosk is completed and maintained prior to the kiosk being placed into service.

C	N	2C	2N

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

2. Ensure kiosks do not issue tickets or coupons.

C	N	2C	2N

3. Ensure all kiosks are able to accumulate the total value of all tickets and coupons accepted by the kiosk, referred to as the "Total In" meter and must be able to accumulate total value of all payments issued by kiosk, referred to as the "Total Out" meter.

C	N	2C	2N

4. Audit procedures of system data in relation to the use of the kiosk, including the reconciliation process, are 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

5. Ensure a kiosk access log is maintained inside each kiosk. Ensure each person who accesses the kiosk for any defined event makes an entry on the log. Ensure kiosk(s) are under surveillance coverage.

C	N	2C	2N

6. 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 fifth of the following month. Review kiosk overages/shortages to ensure the Division was timely notified.

C	N	2C	2N

7. All system related problems are documented on the system problem log. Ensure the log has been completed correctly.

C	N	2C	2N

8. 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

9. In a manual key system, the kiosk door key is maintained in the gaming manager locked box (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.

C	N	2C	2N

10. In a manual key system, ensure the stacker release key is maintained in the security locked box 1.

C	N	2C	2N

11. In a manual key system, ensure the stacker content key is maintained in the gaming manager locked box 2.

C	N	2C	2N

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

12. In a manual key system, ensure the stacker rack key is maintained in the security locked box 1.

C	N	2C	2N

13. In a manual key system, if only one key is required to access the kiosk, a separate and different key is required to access the cassettes. Ensure the key to access the cassettes is maintained in security lock box 1.

C	N	2C	2N

14. If the kiosk requires two door keys, one door key must be maintained in box 1 and other door key must be maintained in box 2. The door keys may be checked out for the entire shift by two separate individuals. Both individuals must be present when the kiosk is accessed. Ensure compliance with this requirement.

C	N	2C	2N

Additional Comments:

Review Recap

	Initial Review	*Follow-up*
(1) Total items tested		
(2) Total noncompliance items		

ICMP Compliance Checklist: Section 9, CASHIER
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)	
Date & Time Completed	
Date Follow-up Performed	

	Initial Review	Follow-up
(1) Total items tested		
(2) Total noncompliance items		

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

ICMP – CASHIER - A. GENERAL

CAGE REQUIREMENTS

1. Each cashier in the cashier cage is responsible for ensuring that any transactions involving gaming assets or paperwork received or distributed through the cage windows are displayed in the transaction square in such a manner so the transaction can be easily verified by means of surveillance review. Observe transactions to ensure this procedure is met.

C	**N**	**2C**	**2N**

2. The cashier is custodian of the restricted keys. The keys are maintained in locked key boxes and must have accompanying key access logs. The cashier must review the manual key logs prior to the end of each shift to ensure the accountability of restricted keys. This is achieved by the cashier ensuring the proper return of restricted keys. The gaming manager must be notified of any keys that have not been properly returned. If the licensee utilizes an automatic key tracking system (AKTS), the system is the custodian of the restricted keys (refer to the Key Control section, AKTS, of the ICMP. Interview the cage personnel to ensure his/her understanding of this procedure. Review manual key control logs for restricted keys to determine if all keys were returned timely. If keys were not returned timely, determine if the appropriate action was taken.

C	**N**	**2C**	**2N**

3. Persons inside the cashier cage are not allowed to have any personal currency on his/her person. Extraneous items such as magazines, books, purses, personal currency, boxes, hats, promotional merchandise, etc., are not allowed in the cage. A reasonable amount of supplies necessary for printing and issuing player cards (e.g. blank player card stock, embossers, ink ribbons, etc.) and a reasonable amount of promotional supplies (e.g. prize vouchers, scratch tickets) will be permitted in the cage. At no time may these supplies be commingled with cashier funds or block surveillance coverage. Sweaters or coats are allowed only if they do not obstruct the view of any surveillance cameras or interfere with the cage operations. These items, if not worn, must be placed away from the cage drawers so that an overt action by the cashier is necessary to retrieve the item.

C	**N**	**2C**	**2N**

4. If cashiers have beverage containers or trash cans in the cashier cage, management must ensure that appropriate written policies and controls are in place to prevent any theft of monies utilizing any such containers. Cashiers must be aware of the written policy. Verify there is a written policy. Interview the cage personnel to determine their understanding of the policy.

C	**N**	**2C**	**2N**

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

5. The cashier cage must remain locked at all times. The owner/operator, or his/her designee, and cashier personnel maintain the key(s) to the cashier cage. Verify the door is locked and who has access to the keys.

C	N	2C	2N

6. Procedures must be in place to prevent the recycling of both promotional and slot coupons. When promotional coupons are redeemed by patrons and accepted into the cashier cage, they must be voided in such a manner as to eliminate recycling of the coupons. When slot coupons are presented at the casino's cage, kiosk, or similar validation point, these coupons must be validated and redeemed through the system. Interview cage personnel and observe transaction to determine compliance with this procedure.

C	N	2C	2N

7. A cashier must be on duty and on premises at all times when the casino is open for gaming business. Verify a cashier is on duty and on premises at all times.

C	N	2C	2N

EQUIPMENT

1. The Division recommends that all coin and currency counting devices (e.g., jet sorts, coin wrappers, currency counters, etc.) be tested at the beginning of the shift. This procedure will help detect problems with counting devices, which may be overpaying or underpaying patrons. Verify if equipment testing is being completed at the beginning of the shift.

C	N	2C	2N

2. The licensee must ensure dissimilar coins are not commingled in fill bags. For coin counting machines that have an overflow mechanism to capture odd denominations, this overflow amount must be included in the cage inventory. The overflow mechanism can contain dissimilar coins. Some coin counting machines do not have an overflow mechanism to capture odd coin denominations, such as pennies and dimes. In this case, the odd denominations may be commingled with other denominations (e.g., the nickel bag); however, if this occurs, the licensee must have procedures to correct this situation. For example, the bags can be run through another counter to separate the dissimilar coins. Interview the cage personnel to verify their understanding of this procedure.

C	N	2C	2N

COINAGE

1. The wrapping of loose coin is performed at a time and location that does not interfere with the slot machine count and wrap process or the accountability of that process. If a variance is noted when bagged coins are wrapped, a count (weigh)/wrap variance report must be completed. The cashier notes the variance, date, and circumstance (e.g.., wrapping of two 5-cent bags) on the report. For all variances, the cashier and the gaming manager, or gaming manager designee, must sign the count (weigh)/wrap variance report attesting to the variance. Interview cage personnel and verify their understanding of this procedure.

C	N	2C	2N

2. Bagged coin coming off a jet sort machine must be immediately sealed or wrapped. If the bags are not color coded or the denomination cannot be determined visually (i.e., clear bags), the bag

C	N	2C	2N

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

must be tagged with the denomination. Also, any bagged coin that does not contain a standard fill amount, as defined by the licensee, must be tagged with the amount contained in the bag. A list identifying which color bag corresponds to which denomination and the standard fill amounts must be maintained in the cashier cage. If the licensee closes, bagged coin attached to the jet sort machine at the end of the gaming day must be secured to preclude access to the contents of the bags. Judgmentally select three (3) to five (5) fill bags and/or other bagged coin from the cage to verify.

	VARIANCE			
	Bag 1	Bag 2	Bag 3	Bag 4
D .05				
E .10				
N .25				
O 1.00				
M 5.00				

FORMS

1. All gaming forms must be completed in ink. Errors on gaming documents must be lined through and the correction written above. **Under no circumstances will an entry be written over or modified in any other manner.** Review cage paperwork to determine if errors are corrected in accordance with this procedure.

C	N	2C	2N

TIPS

1. Tips received by a cashier are deposited into a container clearly marked "tips" or distinguishable as a depository for tips. Tips received by a cashier are not combined with the licensee's monies. Dealer tips receipted into the cage may impact cage accountability depending upon how they are distributed, and therefore must be reflected accordingly on the daily cash summary. Interview cage personnel to determine how tips are handled.

C	N	2C	2N

BREAKS

1. The gaming manager may provide coverage of the cashier cage in order to allow the cashier to leave the cage for breaks. When in this capacity the gaming manager may not initiate a transaction on the floor or authorize an override transaction. While acting as a cashier, the gaming manager is limited to processing gaming transactions. The gaming manager may not have access to the cashier keys to box 1 (Security locked box 1) or box 2 (Gaming Manager locked box 2). Interview the gaming manager to determine his/her understanding of this procedure. Observe the gaming manager when breaking the cashier to determine compliance with this procedure.

C	N	2C	2N

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

AUTOMATED CAGE SYSTEMS

1. Licensees are required to notify the Division, in writing, upon intent to use an on-line or off-line cage system. An on-line cage system is an integrated module of a slot monitoring system. An off-line cage system is independent of, and does not directly interface with, the slot monitoring system. Verify the licensee has properly notified the Division if there is an on-line or off-line cage system being used.

C	N	2C	2N

2. For licensees using a cage automated system, if any slips need to be voided in the system, a cage supervisor or gaming manager is required to authorize the void in the system. If the system does not print or generate a "void" slip, the slip is voided using the void procedures detailed in the General section of the ICMP's. Interview cage personnel to determine their understanding of this procedure.

C	N	2C	2N

3. The licensee must ensure access to the cage system is authorized to appropriate individuals at appropriate levels and in accordance with the system access requirements listed in the Slot Monitoring Systems section of the ICMP's. Review which employees have access, their level of access, and determine the appropriateness of their access.

C	N	2C	2N

JACKPOT PAYOUT AND FILL PROCEDURES

Jackpot/Fills processed and paid by cashier

1. The jackpot/fill slips are processed at the cashier cage. This can occur using a manual process, slot monitoring system or a cage system. The Gambling Payment Intercept registry must be verified before a payment is made to the patron. The cashier processes the slip at the cage and provides the slip and funds to the licensed employee for payment. Ensure that the Gambling Payment Intercept registry is verified before payment is made to the patron.

C	N	2C	2N

2. If a slot monitoring system is utilized for processing jackpots and fills, the jackpot/fill information is sent directly to the cashier cage. The jackpot/fill slip is printed at the cashier cage. The cashier reviews the slip for accuracy and continues to process the slip. Observe jackpot/fill transactions to ensure the cashier reviews the slip for accuracy

C	N	2C	2N

3. If an automated cage system is utilized for processing jackpots and fills, the jackpot/fill information can be entered into the system by the cashier or licensed employee at the cashier cage. The jackpot/fill slip is automatically printed at the cashier cage; the cashier reviews the slip for accuracy and continues to process the slip. Observe jackpot/fill transactions to ensure the cashier reviews the slip for accuracy.

C	N	2C	2N

Jackpot/Fills processed at a workstation and paid by cashier

1. Licensees with a slot monitoring system may process jackpot/fill slips at a secure jackpot/fill workstation on the casino floor. The jackpot/fill slip is printed at the cashier cage or at the workstation. The licensed employee preparing the slip reviews the slip for accuracy and takes the slip to the cashier cage. The cashier reviews the slip for accuracy and continues processing the slip. A workstation must be secured through the use of appropriate system access permissions. Observe jackpot/fill transactions to verify the licensed employee and cashier review the slip for accuracy. Interview personnel to determine the workstation is secured. Observe transactions to verify employees use their password to access the workstation.

C	N	2C	2N

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

Jackpot/Fills processed at a workstation and paid via a pouch pay

1. The jackpot/fill slips are processed outside the cashier cage. Licensees with a slot monitoring system can process jackpot/fill slips at a secure jackpot/fill workstation on the casino floor and pay the jackpot via a pouch pay. Only jackpots less than $1,200 may be paid via a pouch pay. Jackpots of $1,200 or more, jackpots which require an override, or additional payouts, must be paid from the cashier cage. A workstation must be secured through the use of appropriate system access permissions. Interview the personnel processing jackpot/fill slips to determine his/her understanding of this procedure. Interview personnel to determine the workstation is secured. Observe transactions to verify employees use their password to access the workstation and ensure only allowable transactions are processed via a pouch pay.

C	**N**	**2C**	**2N**

Processing jackpot/fills when the system is down

1. If the slot monitoring system or automated cage system goes down, the licensee reverts to the manual process for processing jackpots and fills, which means all jackpots and fills are processed through the cage using the three part jackpot/fill slips. Interview the personnel involved in the processing of jackpots and fills to determine their understanding of this requirement.

C	**N**	**2C**	**2N**

ICMP – CASHIER - B. KEY AUTHORIZATION LOGS OR SIGNATURE CARDS

1. A separate key authorization log must be maintained for each restricted key located in either box 1 or box 2. Any employee authorized to check any restricted key(s) out of or into box 1 or box 2 must be listed on the key authorization log. If an employee requests a restricted key and he/she does not have the proper authority according to the key authorization log, the cashier must deny access. Each key authorization log must include the following information: key number and description, employee name (printed), employee gaming license number, employee department (e.g., pit, slots, etc.), employee position/job title (e.g.., slot technician, pit supervisor, etc.), employee's signature, an owner's or owner designee's signature authorizing the employee's authority, and the date the employee's authority became effective and/or was removed. Verify the key authorization logs contain all the required information and there is a log for each restricted key box.

C	**N**	**2C**	**2N**

2. Any time there is a change (e.g., the employee changes job duties, name change, termination, etc.,) the key authorization log(s) must be immediately updated to reflect the change. A copy of the key authorization logs is sent to the accounting office for its use in verifying proper signatory authority. Review the key logs for a sample of employees to ensure the log is updated and current.

C	**N**	**2C**	**2N**

3. Alternatively, licensees may choose to use signature cards authorizing an employee's authority to access restricted keys. If this method is chosen, each gaming employee must have a signature card on file. The original signature card must be kept in the cashier cage and used by the cashier to verify the employee's key signature authority. A copy goes to the accounting office for accounting's use in verifying proper signatory authority. Signature cards must include the following information: employee name (printed), employee gaming license number, a list of all restricted keys the employee can access, employee department (e.g., pit, slots, etc.), employee position/job title (e.g., slot technician, pit supervisor, etc.), employee's signature and initials, an owner's or owner designee's signature authorizing the employee's authority, and the date the employee's authority became effective. Verify the

C	**N**	**2C**	**2N**

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

signature cards contain all the required information and the signature cards are located in the cashier cage with copies in the accounting office.

4. Any time there is a change (e.g., the employee changes job duties, employee name change, etc.,) the signature card must be immediately updated to reflect the change or a new signature card must be completed. When an employee is terminated, the signature card must be immediately removed from the cage and forwarded to accounting. Review the signature cards for a sample of employees to ensure the cards are updated and current.

C	N	2C	2N

5. The licensee is responsible for ensuring that licensed employees only sign gaming forms commensurate with his/her job duties. Review gaming documents to ensure employees are signing the forms that are only commensurate to his/her job duties.

C	N	2C	2N

ICMP – CASHIER – C. TRANSERS TO/FROM VAULT

1. If the licensee has a separate coin room, a vault may not be necessary. The vault is a secure area where duplicate keys and reserve supplies of monies, chips, and tokens are stored. In view of the fact that these items are not used in the normal daily routine, access to the vault must be dual controlled (i.e., two individuals, each with a unique key or lock combination). It takes both the owner/operator and the gaming manager to access the vault. Both persons are required to be present when the vault is accessed. No one else is allowed access to the vault area. If the owner/operator is not available, then he/she may assign access ability to a designee (e.g., cashier). If access to the vault is dual keyed, the two keys to the vault may be kept in the two keyed locked boxes, with one key in box 1 and the second key in box 2. If access to the vault includes a combination lock, the combination to the lock must be changed on a regular basis (at a minimum every 6 months) and immediately when there is a change in or termination of personnel who have knowledge of the combination. If the combination lock is not used to satisfy the dual lock requirement for the vault, the combination does not need to be changed. Verify the location of the keys to the vault and who has access to the vault keys. If a combination is used, determine when the combination was last changed.

C	N	2C	2N

2. The following procedures are performed for vault transfers: the owner/operator or gaming manager decides when a transfer of funds shall be made to/from the vault; a vault transfer sheet is prepared showing the amount of monies to be transferred to/from the vault and is signed by the owner/operator or gaming manager. If the amount is from a specific process (e.g.., table games, kiosk, slot count) this must be noted on the memo portion of the vault transfer sheet. The transfer of monies takes place. The cashier verifies the amount of the transfer and signs the vault transfer sheet attesting to the transaction; the gaming manager immediately forwards the original (white) to accounting. The cashier keeps the first copy (yellow) with the paperwork for that shift. The second copy (pink) must be given to the owner/operator or gaming manager who places it in the vault as documentation of the transfer and it is later used when the licensee reconciles the inventory of the vault. The cashier makes the appropriate entry to the daily cash summary report and vault reconciliation. Review vault transfer sheets to verify proper completion. Interview personnel involved with vault transfers to determine their understanding of this procedure.

C	N	2C	2N

3. The vault must be inventoried and a documented reconciliation performed at least once a day by two people independently verifying the inventory. The reconciliation must be performed by

C	N	2C	2N

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

taking the beginning inventory, adding vault transfers in and subtracting vault transfers out, to arrive at the ending vault inventory. This figure must agree to the inventory amount physically counted. At the completion of the reconciliation, all paperwork, including the pink copies of the vault transfer sheet and vault inventory sheet are forwarded to accounting. Interview personnel involved with the vault inventory and reconciliation to determine his/her understanding of this procedure. Observe an inventory and reconciliation.

ICMP – CASHIER – D. COIN ROOM

1. Additional monies, chips, and tokens are stored in the coin room. Unlike the vault, these monies, chips, and tokens shall be used by the cashier in the daily course of business and must be accounted for by the cashier. The coin room must be secured at all times. The cashier maintains the key to the coin room. The cashier may enter the coin room to obtain additional monies, chips, and tokens when necessary to perform normal daily functions (e.g., hopper fills, table fills, etc.). Verify the coin room is secured and who has access to the key to the coin room.

C	N	2C	2N

2. The coin room inventory is independently counted by two cashiers at the beginning and at the end of each shift. All contents of the coin room shall be recorded on the cash inventory sheet. Both cashiers must sign the cash inventory sheet indicating the accuracy of the paperwork after verifying the total inventory. If a second cashier is not available, the gaming manager or gaming manager designee may perform this function. Observe an inventory count to ensure compliance with this procedure.

C	N	2C	2N

ICMP – CASHIER – E. STORED CHIPS AND TOKENS

1. Unused and excess tokens/chips may be stored in a secure location, which is a dual locked area, or secured in such a way that access to the chips and tokens would be evident. The storage location must be under surveillance. Since these stored chips and tokens are not used in the normal course of business, they are not required to be inventoried on a daily basis. Instead, they are inventoried each time they are accessed. A separate documented inventory is completed by the two licensed individuals accessing these chips and tokens. If these chips and tokens are secured at all times and not accessed, the last known inventory count can be used for the quarterly chip and token reconciliation and used in conjunction with the minimum bankroll calculation described in the Accounting section of the ICMP's. Chip and token inventory documentation is immediately delivered to accounting or dropped in the locked accounting box. Additionally, a log is maintained with the chips and tokens and the log must be completed each time they are accessed. The date individuals accessed the chips and tokens and the reason for accessing them are recorded on the log. If the unused and excess chips and tokens are stored in a dual locked area, one key is maintained in box 1 and one key is maintained in box 2. An AKTS may be utilized to maintain these keys. Interview personnel involved with the stored chips and tokens to determine his/her understanding with this procedure. Review the inventory documentation to verify all required information is included.

C	N	2C	2N

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

ICMP - CASHIER – F. NON-GAMING TRANSACTIONS

1. The cashier may accept monies and distribute funds as appropriate for other non-gaming operations of the licensee. Revenues accepted shall be noted by type on the daily cash summary (e.g., bar revenue, restaurant revenue, etc.). All items receipted into the cashier cage must have proper supporting documentation to support the receipt (i.e., a receipt voucher). Interview the cage personnel to determine their understanding of this procedure.

C	N	2C	2N

2. All expenses are noted by detailing the individual disbursement on the daily cash summary. All items paid out of the cashier cage must have documentation to support the disbursement (i.e., a disbursement voucher). Interview the cage personnel to determine their understanding of this procedure.

C	N	2C	2N

3. No loans or payroll advances to employees or any other person can be made from the cashier cage. Interview the cage personnel to determine their understanding of this procedure.

C	N	2C	2N

ICMP - CASHIER – G. INVENTORY COUNT

1. If the casino is open for more than 12 hours during a gaming day, at least two shifts must be conducted. All required gaming documentation must be maintained for each shift. The following are the steps cashiers must follow for the cage inventory:

C	N	2C	2N

   A. At the beginning of the first shift, the on-coming cashier counts down the cash, coin, token and chip inventory, as well as all imprest banks or drawers. The inventory must be documented on the cash inventory sheet indicating that it is the "open" count for the first shift. Imprest banks must be documented on either the cash inventory sheet or an imprest bank inventory form and attached to the cash inventory sheet.
   B. A second cashier independently counts the cash, coin, token and chip inventory, as well as all imprest banks or drawers. After verifying the amount with the on-coming cashier, both cashiers sign the cash inventory sheet. If a second cashier is not available, the gaming manager or gaming manager designee may perform this function.
   C. At the beginning of the second shift, the off-going cashier counts down the cash, coin, token and chip inventory, as well as all imprest bank or drawers. The inventory count must be documented on the cash inventory sheet indicating that it is the "close" count for the first shift.
   D. The on-coming cashier independently counts the cash, coin, token and chip inventory, as well as all imprest banks or drawers. This inventory count must be documented on a separate cash inventory sheet indicating that it is "open" count for the second shift.
   E. Once the two cashiers independently verify each other's inventory count and the amounts agree, both cashiers sign each cash inventory sheet.
   F. At the end of the second shift, the off-going cashier counts down the cash, coin, token and chip inventory, as well as all imprest banks or drawers. The inventory must be documented on the cash inventory sheet indicating that it is the "close" count for the second shift.
   G. A second cashier independently counts the cash, coin, token and chip inventory, as well as all imprest banks or drawers. After verifying the amount with the off-going cashier, both cashiers sign the cash inventory sheet. If a second cashier is not available, the gaming manager or gaming manager designee may perform this function.

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

If there is a third shift, the procedures documented in the steps above are completed for the third shift of the gaming day. Observe an inventory as well as review the inventory count sheet to determine compliance with this procedure.

2. All bundled currency (straps and bricks) must be recounted (piece count) at least weekly. When the bundled currency is recounted, the cashier initials and dates the straps indicating the piece count was completed. Select a sample of bundled currency and verify the currency has been recounted within seven days.

C	N	2C	2N

ICMP - CASHIER – H. IMPREST BANKS

Imprest banks that are part of cage accountability

1. Imprest banks that are part of the cage accountability include all imprest banks in the cage and can include imprest banks on the floor. These banks must be reflected on a cash inventory sheet under miscellaneous banks and independently verified twice each shift (open & close) by two cashiers or one cashier and the gaming manager during the gaming day. Transactions for this bank include slot machine transactions such as jackpot payouts, hopper fills, ticket redemption, slot coupon redemptions, table games transactions (fills, credits, jackpots) and making change for customers. Imprest banks maintained in the cashier cage must be inventoried prior to the imprest bank being used. An imprest bank, which is not operational for that gaming day must be independently inventoried at least once during the gaming day. If an overage or shortage is noted, an investigation is conducted into the discrepancy. The results of the investigation must be documented. Interview the cage personnel to determine their understanding of this procedure.

C	N	2C	2N

Imprest banks that are not part of cage accountability

1. Imprest banks that are not part of the cage accountability are only used to make change for customers and not used for any other transactions such as jackpot payouts, hopper fills, ticket redemption, slot coupon redemptions, or table games transactions. A documented inventory for imprest change banks is optional. The licensee must have a written policy to safeguard the imprest funds if a documented inventory is not performed. Interview the cage personnel to determine their understanding of this procedure. Verify there is a written policy, if applicable.

C	N	2C	2N

<u>ICMP - CASHIER – I. CHANGE PERSON PROCEDURES</u>

ISSUING A CHANGE BANK

For imprest change banks used on the gaming floor that are part of the cage accountability, the following procedures apply:

1. Each change person maintains an imprest change bank. Each change bank must be securely kept in the cashier cage until it is checked out to a change person. When the change person checks out the bank from the cashier cage, the cashier counts the change bank and completes the imprest bank inventory form. The cashier gives the change person the bank and the imprest bank inventory form. The change person recounts the bank. If there are no discrepancies, both the cashier and change person sign the imprest bank inventory form. The cashier maintains the inventory form. Observe a change bank check out to verify compliance with this procedure.

C	N	2C	2N

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

2. When the bank is checked back in, the change person completes a new imprest bank inventory form. The cashier verifies the amounts and if there are no discrepancies, both the cashier and change person sign the form. The inventory form must be maintained by the cashier and forwarded to accounting with the cage paperwork for that shift. Observe a change bank check in to verify compliance with this procedure.

C	N	2C	2N

3. If an overage or shortage occurs, the change person involved is required to fill out an overage or shortage slip and the supervisor investigates these overages/shortages. If an overage occurs, the excess amount from the change person's bank is given to the cage cashier who records the overage on the daily count summary. If a shortage occurs, a shortage slip must be prepared and given to the cage cashier. The cage cashier issues the amount necessary, as noted per the shortage slip, to replenish the change bank. The cage cashier records the shortage on the daily cash summary. If discrepancies occur when change banks are checked in or out, both the cashier and the change person must recount the contents until discrepancies are resolved. Interview cage personnel to determine their understanding of this procedure.

C	N	2C	2N

REPLENISHING AN IMPREST BANK

When the imprest bank needs to be replenished with chips, tokens, bills, and/or coins (funds), an exchange for funds is made using a change bank exchange form.

1. The change person completes the change bank exchange form, a one part form maintained in the change bank, which includes the following information: licensee name, date, time, bank number, amount of funds turned into cage by denomination, and amount of funds requested in exchange, by denomination turned into the cage. The change person signs the change bank exchange form indicating proper completion of the form and removal of the funds from the bank. The change person gives the funds and form to the runner. If the imprest bank is mobile or if the bank can be locked and secured while the change person is absent, the change person may perform these procedures at the cage and no runner is needed. The runner verifies the funds in the presence of the change person. If the change person performs an even money exchange with the cashier and a runner is not involved, it is not necessary to complete a change bank exchange form. If a change of accountability occurs (i.e., use of a runner), when exchanging funds, a change bank exchange form must be completed. The runner takes the funds and change bank exchange form to the cashier cage to purchase the appropriate amount of funds. Upon receipt of the funds and the change bank exchange form, the cashier verifies the funds agree to the change bank exchange form. The cashier exchanges the funds for the amount of funds as requested on the change bank form and signs the form indicating receipt of and disbursement of the funds as indicated on the form. The runner verifies the funds and compares them to the change bank exchange form to ensure they agree and signs the form in the presence of the other cashier indicating the amount agrees to the funds requested and receipt of the funds. The cashier gives the funds and the change bank exchange form to the runner. The runner transports the funds and the exchange bank form to the change person. The change person verifies the amount of funds received is the amount requested in the presence of the runner. Upon verification, the change person initials next to the total amount received on the change bank exchange form indicating receipt of funds. The change person then places the funds in the change bank and immediately places the change bank exchange form in the locked accounting box. It is acceptable to have the runner place the change bank exchange form in the locked accounting box on the change person's behalf. Observe an even exchange to determine compliance with this procedure and the form contains the required information.

C	N	2C	2N

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

2. Even money exchanges between the change banks and the cashier cage must be monitored by surveillance. The monitoring must be of such quality that the transaction cameras are able to differentiate between bill denominations and between chip, token, and coin denominations. The amount of chips must be identifiable by the color and/or design of the chips. Review surveillance tapes to ensure the quality is obtained.

C	N	2C	2N

ICMP – CASHIER - L. RECORDING TRANSACTIONS

1. All transactions increasing or decreasing the inventory are documented on the daily cash summary. All entries on the daily cash summary must have supporting documentation. The cashier and another employee involved in the transaction must sign the miscellaneous receipt/disbursement form. Interview the cage personnel to determine their understanding of this procedure.

C	N	2C	2N

2. Jackpot payouts or hopper fills are recorded on the daily cash summary under "jackpot payouts" or "hopper fills". For jackpots with additional payouts, the amount deducted on the daily cash summary is only the amount paid, not the amount awarded. For example, if a patron wins a $100 jackpot and a t-shirt with a cost of $10, the amount deducted on the daily cash summary would be $100. Ticket payouts are recorded on the daily cash summary as "ticket payouts". Table fills are recorded on the daily cash summary as "table fills". Table credits are recorded on the daily cash summary as "table credits". Review the daily cash summary to ensure these accounts are included on the sheet.

C	N	2C	2N

3. The cashier maintains all paperwork until the end of the shift. At the end of the shift, the off-going cashier reconciles the beginning cash inventory to the ending cash inventory by accounting for all transactions on the daily cash summary and lists any overages or shortages on the daily cash summary. Review all shift-end paperwork to ensure this is being completed.

C	N	2C	2N

4. Bills receipted into the cashier cage from the bill validator malfunctions must be recorded as such on the miscellaneous receipt form, along with the machine number. These funds could be part of the slot drop. Interview the cage personnel to determine their understanding of this procedure.

C	N	2C	2N

5. Any overages or shortages of $1,000 or more, per shift, that are not resolved within seven days are tracked for the month and reported to the Division by the 5th 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 of unlawful activity, it must be reported to the Division immediately. The amount of the overage or shortage, the investigation performed to determine the reason for the overage or shortage, and disposition must be included in the information emailed to the Division at dor_coloradocasinos@state.co.us. If the reason for the overage or shortage is not determined prior to sending the notification to the Division, a follow-up letter is required upon resolution of the investigation. All overages and shortages must be documented, but only unresolved overages and shortages of $1,000 or more that are not resolved within seven days must be reported to the Division. **Pursuant to CLGR 47.1-402, each licensee must immediately notify the Division of the discovery of a violation or of a suspected violation of article 47.1 of title 12, CRS, or the rules and regulations promulgated thereunder.** Interview cage and accounting personnel to determine their understanding of this policy.

C	N	2C	2N

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

6. The off-going cashier immediately forwards all paperwork generated during the shift to accounting personnel or deposits it in a locked accounting box. This includes the cash inventory sheets, daily cash summary, all fill/credit slips, request for fill/credit slips, jackpot payout/fill slips, tickets, and all other documents relating to that shift. Observe the cashier transfer the cage paperwork to determine compliance with this procedure.

C	N	2C	2N

ICMP – CASHIER - M. LOCKED DISPENSING MACHINES

1. Licensees must have a locked dispensing machine for processing slot machine and table games transactions and for use in the event of any system failure. The locked dispensing machines are located in the cashier cage. Verify there is a locked dispensing machine.

C	N	2C	2N

2. When the locked dispensing machine(s) is empty, the cashier calls accounting. Accounting personnel obtain the next numerical sequence from where the forms are secured and complete the forms control log. The accounting person requests the key for the locked dispensing machine from the cashier through the gaming manager. On a periodic basis, frequent enough to detect unusual transactions on a timely basis, but at least once each slot drop period, an accounting person obtains the pink copies of the jackpot payout/fill slips, fill/credit slips, and table games jackpot payout slips from the dispensing machine(s) and refills the dispensing machine(s) with the next numerical sequence. The key is returned to the cashier through the gaming manager and the accounting person transports the pink copies to accounting. In the event the dispensing machine(s) run out when accounting is closed, the cashier will request the owner/operator or the gaming manager to open the dispensing machine(s) in order to fill it. When this occurs, the pink copies are left intact in the machine until the following day when accounting personnel retrieve the pink copies from the dispensing machine. Interview the cage personnel to determine their understanding of this procedure.

C	N	2C	2N

3. The gaming manager may refill the locked dispensing machine(s) or fix jams. In the event the dispensing machine(s) is full of pink copies <u>and</u> the Accounting Department is closed, the gaming manager may remove the pink copies in the presence of another licensed employee, preferably from security. The gaming manager must <u>immediately</u> deposit the pink copies into the locked accounting box. When delivering the pink copies to the locked accounting box, the gaming manager must be escorted by another licensed employee, preferably from security. The entire transaction must be under surveillance. Furthermore, this internal control procedure must not be used as a substitute procedure for accounting personnel removing the pink copies from the locked dispensing machine on a timely basis. Interview the cage personnel to determine their understanding of this procedure.

C	N	2C	2N

ICMP – CASHIER - N. CHECK CASHING

1. Checks for participation in limited gaming by patrons may be accepted at the cage or authorized ticket redemption kiosk. All checks receipted or accepted into the cage shall be considered received for participation in limited gaming, unless documented and accounted for separately as non-gaming funds (including, but not limited to, food and beverage, hotel, service and product sales). **The objective of the documentation is to provide an audit trail that clearly distinguishes checks accepted for non-gaming purposes.** Once receipted or accepted into the

C	N	2C	2N

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

cage, checks may only be repurchased by the maker thereof after the check has been dishonored by the maker's financial institution. Checks are not accepted under conditions, terms or agreements, which render them not payable on demand. Such circumstances include, but are not limited to, post-dating of checks, unsigned checks, and holding checks out of the next deposit made after acceptance of the check. Interview cage personnel to determine their understanding of this requirement.

2. No licensee will accept a check issued for participation in limited gaming from any patron under the following circumstances: when the maker or endorser of a third party check has previously issued or endorsed a check to the licensee for any purpose, and the licensee has actual notice, or 24 hours constructive notice, that the previously issued check has been dishonored, and the claims of the licensee against the maker or endorser of the check have not been satisfied in full (whether by accord and satisfaction, payment, or liquidation of judgment); when the licensee, through the exercise of reasonable diligence, should have known that the check being considered for receipt into or acceptance at the cage might be dishonored and when action taken by the licensee has rendered a debt uncollectible in an effort to circumvent the extension of credit rules pursuant to CLGR 47.1-1308. An exception is when a licensee utilizes a third party check processor, including but not limited to a check guarantee company, who absolves the licensee of any and all risk in the event the check is dishonored. In this case, the licensee may accept such check even if the licensee is aware of any previously dishonored checks for which the licensee pursued, or is pursuing, collection efforts. Interview cage personnel to determine their understanding of this requirement.

C	**N**	**2C**	**2N**

3. The licensee must have detailed written procedures regarding check cashing policies and procedures including checks that are accepted at a ticket redemption kiosk. Verify there are detailed written procedures regarding check cashing. Interview the cage personnel to determine their understanding of the policies and procedures.

C	**N**	**2C**	**2N**

ICMP – CASHIER – O. KIOSK FILL PROCEDURES

1. At a minimum, three licensed employees are required to complete a kiosk fill (these must include a cashier, one employee independent of the cashier cage (verifier) and another licensed employee). When the kiosk needs a fill, a two-part kiosk disbursement form is used to record the transaction. The licensee's name, date, time, kiosk identification number, and amount by denomination must be recorded on the disbursement form. The design of this form is at the licensee's discretion. The cashier and the licensed employee independently count the fill monies. The cashier completes the disbursement form. The cashier and the licensed employee sign the two-part kiosk disbursement form attesting to the funds leaving the cage. The cashier dispenses the funds and the original copy of the form to the licensed employee. The cashier maintains the second copy of the form. Observe and review to determine compliance with this procedure.

C	**N**	**2C**	**2N**

2. The licensed employee and verifier (independent from the cage) proceed to the kiosk with the original copy of the disbursement form and the funds. The funds are placed in the kiosk and the verifier signs the disbursement form attesting to the placement of the funds in the kiosk and the completion of the transaction. The licensed employee must print the kiosk report that details the

C	**N**	**2C**	**2N**

Legend:			
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dollar amounts required to fill the kiosk. Observe and review to determine compliance with this procedure.

3. The original copy of the disbursement form and the kiosk report that details the dollar amounts required to fill the kiosk must be immediately forwarded to the accounting office or dropped into the locked accounting box by the independent verifier. Observe and review to determine compliance with this procedure.

C	N	2C	2N

4. If the licensee chooses to prepare kiosk cassettes prior to being requested, two cashiers must be present at the time the cassettes are filled. Each cashier must perform an independent count of the funds going into the cassette. If a second cashier is not available, the gaming manager or gaming manager designee may perform this function. Alternatively, two cashiers are present and place the monies in the currency counter, verify the amount and denomination, place the monies in the cassette and seal or lock the cassette. The currency counter tape is considered the second count as long as there are two cashiers running the counter. The currency count tape is signed by both cashiers involved. The licensee may replace two count members for the cashier duties stated above if fills are being completed in the count room during the count. Interview cage personnel to determine their understanding of the policies and procedures.

C	N	2C	2N

ICMP - CASHIER – P. CURRENCY TRANSACTION RECORD KEEPING

1. The licensee shall maintain a log as required by 31 CFR 103.36. If the patron's information required to complete this log is not available through casino records and the patron does not provide the required information, the transaction must be stopped and the licensee must notify the Division. The matter shall proceed as defined in the CLGR 47.1-417 – Patron Disputes. Interview the cage personnel to determine their understanding of this procedure.

C	N	2C	2N

ICMP – GENERAL - D. INTERNAL CONTROLS & THE CONTROL ENVIRONMENT

1. Ensure that approved ICMP variances for cashier cage are located in the cage for easy reference.

C	N	2C	2N

Additional comments:

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

Review Recap

	Initial Review	*Follow-up*
(1) Total items tested	_____	_____
(2) Total noncompliance items	_____	_____

ICMP Compliance Checklist: Section 10, KEY CONTROL
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	
Prepared By	
Period reviewed (ICO Use Only)	
Date & Time Completed	
Date Follow-up Performed	

Review Recap

	Initial Review	Follow-up
(1) Total items tested		
(2) Total noncompliance items		

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

ICMP - KEY CONTROL – A. GENERAL

1. Keys to restricted areas are kept in two-keyed locked boxes securely attached in the cashier cage and clearly visible by surveillance. Verify the location of the restricted boxes. The cashier is responsible for ensuring that only authorized employees are allowed to check out restricted keys. Interview cashier and determine his/her understanding of the procedure.

C	**N**	**2C**	**2N**

2. The cashier is also responsible to ensure restricted keys are returned in a timely manner and that all keys are properly accounted for at the end of the shift. The cashier performs a review of the key logs at the end of each shift to ensure that all restricted keys accessed throughout the shift, which are not currently in use (e.g., by the drop or count teams, slot machine repair, BV repair, etc.) have been returned to the appropriate locked boxes. In the event the keys have not been returned, the cashier is to notify the gaming manager. Review keys logs to determine compliance with this procedure. Interview cashier and determine his/her understanding of this procedure.

C	**N**	**2C**	**2N**

3. Unless otherwise indicated in the ICMP, all restricted keys must be immediately returned to their applicable restricted key box(es) once the licensee has completed the task for which the keys were checked out. Observe procedures and interview casino personnel who have access to restricted keys to determine their understanding of this procedure.

C	**N**	**2C**	**2N**

4. Restricted gaming keys are not allowed off the premises; however, the slot door and kiosk door keys may be carried anywhere on the premises in conjunction with the individual's regular responsibilities while on duty. These keys are NOT allowed to be taken off premises when the individual is not on duty. If slot tech keys need to be taken to an off-site storage facility, gaming must be notified with a detailed summary of what keys were taken offsite, the names of the three licensed individuals (one of whom is from Security) who accompanied the keys and how long the keys were off-site. If it is suspected there was unauthorized use of a restricted key, suspicion of criminal activity in regard to a restricted key, or if a restricted key is missing, the Division must be notified immediately. Additionally, the key control log must indicate any such activity. Observe procedures and interview casino personnel who have access to restricted keys to determine their understanding of this procedure.

C	**N**	**2C**	**2N**

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

5. Locks requiring the use of restricted keys must be keyed differently in order to maintain an adequate control environment.
   - Verify the key used to access the slot machine door is not keyed the same as the key used to access the drop door.
   - Verify the key used to release the slot machine bill validator (BV) is not keyed the same as the key used to release the kiosk stacker.

C	N	2C	2N

6. Restricted and non-restricted keys may not be keyed the same. For example, the BV Release key may not be keyed the same as the belly glass door key. Also, one person may not have the BV Release Key and the BV Content Key at the same time. Interview cashier and determine his/her understanding of these requirements.

C	N	2C	2N

7. Non-restricted gaming keys may <u>not</u> be kept in the security (box 1) or gaming manager (box 2) locked boxes. It is recommended that non-restricted gaming keys be maintained in a separate locked box (i.e., locked box 3). There must be procedures in place to ensure the accountability of the keys maintained in the non-restricted key box. Verify non-restricted keys are not located in the restricted key boxes.

C	N	2C	2N

8. Between shifts, restricted and non-restricted keys may be transferred to the individual responsible for the keys during the following shift by having that individual sign the key log. The cashier need not initial the log or physically transfer the key(s) to the shift individual. Observe or interview casino personnel and determine their understanding of this procedure.

C	N	2C	2N

9. Restricted keys must be inventoried at least twice a year. This includes all locked boxes containing restricted keys. This may be accomplished in conjunction with the internal compliance officer completing the compliance checklist. Evidence of the inventory must be documented and must include the information outlined in the ICMP. Verify the inventories were conducted and the documentation includes the required information.

C	N	2C	2N

10. One person may not have access to more than one key box. For example, if one employee is considered the gaming manager and is also acting as security, this person may not have both the gaming manager's key and security's key which are used to access boxes 1 and 2. The gaming manager's key and security's key used to access boxes 1 and 2 must be maintained by two different licensed individuals. Verify that casino personnel, who have access to keys to box 1 and 2, do not have both keys; also interview these individuals to determine their understanding of this requirement.

C	N	2C	2N

11. No keys are to remain inserted into the locks of boxes that provide access to restricted keys. The cashier, gaming manager, and security must maintain control over their key at all times. Verify no keys are left in the locks.

C	N	2C	2N

12. Locked boxes utilized for an Automated Key Tracking System (AKTS) must be securely attached to an area clearly visible by surveillance. Verify the location of the AKTS box meets this requirement.
    Boxes 1 and 2 are securely attached to an area clearly visible by surveillance in the cashier cage. Locked boxes utilized for an AKTS must be securely attached to an area clearly visible by surveillance. Access to keys or areas accesses through the use of restricted keys

C	N	2C	2N

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

is limited to only authorized individuals. Key authorization is granted through the use of key authorization logs or signature cards for a manual key control environment and utilization of AKTS. The AKTS must be accurately reflect the authorization reflected on the log or signature cards.

ICMP - KEY CONTROL – B. KEY CONTROL ENVIRONMENT

C	N	2C	2N

1. The following restricted keys are maintained in locked box 1 (security box). List the key number associated with each restricted key. Verify only the allowable restricted keys are maintained in this box.

KEY	KEY NUMBER	KEY	KEY NUMBER
Table drop box rack key		Kiosk cassette release key	
Table drop box release key(s)		Kiosk stacker rack key	
Table multi-shift drop box shift change key		Handheld validation unit cabinet key	
Card cabinet key		Count room key	
Dice cabinet key (primary & secondary storage)		Vault key (owner/operator/ designee)	
Table games progressive controller key (security)		. Calibration module key	
Slot machine drop key		Duplicate key locked box (security)	
Bill validator rack key		Duplicate key to the two keyed drop key box (security)	
Bill validator release key		Progressive controller (security)	
Emergency BV drop cabinet key		BV release two keyed locked box (security)	
Kiosk stacker release key		Unused excess chips and tokens (security)	
Kiosk door key (security)			

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

2. One access key to locked box 1 is kept in the cashier cage and the other key is maintained by security. Both keys are required to open the locked box. Verify the location of the keys.

C	N	2C	2N

3. The following restricted keys are maintained in locked box 2 (gaming manager box). List the key number associated with each restricted key. Verify only the allowable restricted keys are maintained in this box.

C	N	2C	2N

KEY	KEY NUMBER	KEY	KEY NUMBER
Table drop box content key(s)		Calibration module key	
Table games progressive controller key (gaming manager)		Duplicate key locked box (gaming manager)	
Slot machine door key (may also have meter keys on ring)		Duplicate key to the two keyed drop key box (gaming manager)	
Bill validator content key		Progressive controller (gaming manager)	
Kiosk stacker content key		Duplicate of slot tech key to BV release two keyed locked box	
Kiosk door key (gaming manager)		. W-2G reset key	
Locked dispensing machine key (whiz box)		Unused excess chips and tokens (gaming manager)	
Vault key (gaming manager)			

4. One access key to locked box 2 is kept in the cashier cage and the gaming manager maintains the other key. Both keys are required to open the locked box. Verify the location of the keys.

C	N	2C	2N

5. The slot tech key rings containing the slot door keys, meter reset keys, and other non-restricted keys, can be maintained in a separate dual locked box (e.g., slot tech locked box) in addition to box 2. This separate box must be under surveillance and may be located in the slot supervisor's office, gaming manager's office, surveillance room, security office or similar secure area. Access to the box is restricted to the slot techs and gaming manager. Both individuals maintain control of his/her respective key and both must be present to access the box. Keys from the box are checked out and checked in on the key access log located near the box. The log is forwarded to accounting once a page is completed. Observe or interview slot and management personnel and determine their understanding of this procedure.

C	N	2C	2N

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

6. The licensee may have someone from security check out the BV release key for the entire shift. Two licensed individuals, one of which must be security, must be present when the BV release key is used. Observe or interview security personnel and determine their understanding of this procedure.

C	N	2C	2N

7. Access to the kiosk stacker requires a minimum of two individuals. If the kiosk requires two door keys, one door key must be maintained in box 1 and the other door key must be maintained in box 2. The door keys may be checked out for the entire shift by two separate individuals. Both individuals must be present when the kiosk is accessed. The kiosk stacker release key may be checked out for the entire shift by one of the individuals maintaining one of the door keys. If the kiosk requires one door key (maintained in box 2) and one stacker key (maintained in box 1), these keys may be checked out for the entire shift by two separate individuals. At no time may just one individual access the kiosk funds. Observe or interview casino personnel to determine their understanding of these procedures.

C	N	2C	2N

8. The count room key must be immediately checked in once the licensee has completed the task for which the key was originally checked out. When accessing the count room for purposes other than drop and count, it is not required for a second person to escort the person receiving the key, provided there are no unsecured funds in the count room. Observe or interview casino personnel to determine their understanding of this procedure.

C	N	2C	2N

9. Access to the vault requires two keys. One key is kept in the possession of the owner/operator/designee and the other in the possession of the gaming manager. Alternatively, the two keys to the vault may be kept in the two-keyed locked boxes, one key in box 1 and the second key in box 2. Observe or interview casino personnel to determine their understanding of this procedure.

C	N	2C	2N

10. The key to the weigh scale is maintained by the manufacturer (or their representative) or in either box 1 or box 2. Only the manufacturer (or representative) has authority to obtain this key. This individual must sign the key access log when checking out the key. Observe or interview casino personnel to determine their understanding of this procedure.

C	N	2C	2N

11. Dual locks are required for the duplicate key box with one key maintained in box 1 and the second key maintained in box 2. The duplicate key box must be in a secure location and must be under surveillance coverage. Verify the location of the duplicate key box and determine compliance with these requirements.

C	N	2C	2N

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

12. If a separate Drop Key box is utilized, it must be a two-keyed locked box, under surveillance and secured to prevent unauthorized access. One key may be maintained by the drop/count team leader with a duplicate maintained in box 2. The second key may be maintained by another drop team member with a duplicate maintained in box 1. If the second key is not maintained by another drop team member, it must be checked out from the cage or AKTS. It must take two licensed individuals to access the Drop Key box and a key log must be maintained. For all breaks taken during drop/count, keys must be checked back into the Drop Key box, unless at least three drop/count team members remain together and in full view of surveillance. The drop/count team(s) may only obtain the keys necessary to perform their respective function, and the keys must be returned to the Drop Key box immediately upon completion of that function. (Additional keys that may be maintained in the Drop Key box: (1) slot machine door key, if it is necessary to access the BV stacker; (2) key to storage of test money maintained in the count room; (3) keys needed to drop/count kiosks; and (4) keys needed to count table games.) Verify only the keys per the ICMP are maintained in the Drop Key Box.

C	N	2C	2N

13. The two locks providing access to the progressive controller must be keyed differently. One of the locks may be keyed the same as the slot machine drop cabinet. One person may not have access to both progressive controller keys at the same time. Interview slot and cage personnel and determine their understanding of this requirement.

C	N	2C	2N

14. The licensee may establish a BV release key box, which is a two-keyed locked box. The slot tech maintains one key to this box and security maintains the other key. It takes two licensed people to access the box and a key log must be maintained to document key check out and key check in. The BV release key is checked in and out of the key box as repairs are needed. The BV release key box must be under surveillance and must be secured to prevent unauthorized access. Verify the location of the box meets this requirement. Interview slot personnel and determine their understanding of this requirement.

C	N	2C	2N

15. Verify two slot key rings contain only keys allowed to be on these rings (i.e. no other restricted key other than slot door keys). Document the keys on the rings.

C	N	2C	2N

OTHER KEY CONTROL PROCEDURES

1. The slot machine door key, BV release key box key, BV release key, kiosk door key, kiosk stacker key, handheld validation unit cabinet key and table games progressive key may be checked out at the beginning of each shift for the entire shift. In between shifts, the keys may be transferred to the authorized individual responsible on the following shift by having that individual sign the key log. The cashier need not initial the log or physically transfer the key. Licensees utilizing an AKTS may not transfer keys between individuals. Keys must be returned to and checked out from the AKTS. Interview casino personnel to determine their understanding of these procedures.

C	N	2C	2N

2. All BV boxes must have a lock to restrict access to the box contents. This lock must be keyed differently than the BV release key, as well as the slot machine door key. Verify the locks are keyed differently.

C	N	2C	2N

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

3. All table game drop boxes must also have a lock to restrict access to the box contents. This lock must be keyed differently than the key to release the boxes from the table. Verify the locks are keyed differently.

C	N	2C	2N

4. If slot, kiosk, and/or table games count are performed in separate rooms, each room must be keyed differently so that slot count team members may not gain unauthorized access to the table games count room and vice versa. Verify the locks are keyed differently. Interview count personnel and determine their understanding of this requirement.

C	N	2C	2N

5. Broken keys, or keys for locks that have been changed, may be destroyed and discarded at the licensee's discretion, or given to a locksmith to destroy. If a duplicate key is issued in place of a broken key, the duplicate key control log must indicate this as the reason for removal of the key from the duplicate key locked box. Interview personnel responsible for key destruction and replacement to determine their understanding of these procedures.

C	N	2C	2N

ICMP – KEY CONTROL -- C. KEY CONTROL LOGS

1. Regardless of whether a manual or an AKTS environment is in place, access to all restricted keys must be documented. A key control log is maintained for each locked box and is used every time a key is checked in and out. Key control logs must be located near the associated key box. The entire transaction of checking keys in and out and recording of such must be captured by a single surveillance camera. Observe the process and determine compliance with this procedure.

C	N	2C	2N

2. All manual key logs are forwarded to accounting for review once a page is complete, but at least monthly. Key logs must include the information outlined in the ICMP. Interview cage personnel and determine their understanding of this procedure. Review the key logs and determine all the required information is included.

C	N	2C	2N

3. When a key is requested in a manual environment: The employee requests a restricted key from the cashier and the cashier verifies that the person requesting the key has authority according to the key authorization log or signature card. If the person does not have authority the cashier denies access. Randomly select at least five entries on each key log (e.g., security and gaming manager logs) and compare to the authorization logs.

C	N	2C	2N

4. If the employee has the authority, the key log is completed, noting the time and date out and the reason for removal (e.g., table games drop, slot count, etc.). The cashier records the key number, initials the log, gives the key to the authorized person, and the key log is signed by the employee taking responsibility for the key. The person signing the key control log is the person ultimately receiving the key (e.g., drop/count team leader). Observe the manual key check out process and determine compliance with this procedure.

C	N	2C	2N

5. When restricted keys are signed out, the gaming manager or security employee who authorizes the key check-out by providing the cashier with his/her locked box key also initials the log. The gaming manager or security employee must be present and observe the key check-out and key check-in processes. Observe the key check out process and determine compliance with this procedure.

C	N	2C	2N

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

6. When the key is returned, the cashier accepts custody and responsibility for the key by recording the time, date in, and initialing the key control log. The cashier immediately places the key back into the key box, locks the box, and removes the access keys. Observe the key check in process and determine compliance with this procedure.

C	**N**	**2C**	**2N**

ICMP – KEY CONTROL -- D. TABLE GAMES AND PIT PODIUM KEY CONTROL

1. The table drop box **release** keys maintained in box 1 may be keyed the same for blackjack, poker, craps and roulette. The table drop box **content** keys maintained in box 2 may be keyed the same for blackjack, poker, craps and roulette. However, the table drop key box **release** keys must be keyed differently than the table drop box **content** keys. Determine compliance with this requirement.

C	**N**	**2C**	**2N**

2. The table drop box **release** key used to drop either the drop box or the poker jackpot award drop box can be the same key. The key to access the **contents** of either the table drop box or the poker jackpot award drop box can be the same key. However, the table drop box **release** key for the drop box and poker jackpot award drop box must be keyed differently than the table drop box **content** key. Determine compliance with this requirement.

C	**N**	**2C**	**2N**

3. Access to the keys to the pit podium, table trays and roulette wheel cover is limited to the pit supervisor, table games manager or gaming manager. If a pit podium bank is utilized, it must be keyed separately. Access to the pit podium bank is limited to the employee responsible for maintaining control over the assigned bank. Determine compliance with these requirements.

C	**N**	**2C**	**2N**

4. The card cabinet key may be the same as the dice cabinet key (both primary and secondary storage) as long as adequate inventory controls are established for cards and dice. Primary storage must be established by the licensee for extra dice. This area shall have two separate locks with one key maintained in box 1 and the second key maintained by the table games manager or pit supervisor. Determine compliance with these requirements.

C	**N**	**2C**	**2N**

ICMP – KEY CONTROL – E. AUTOMATED KEY TRACKING SYSTEM (AKTS) SYSTEM ADMINISTRATION

1. System administrator(s) must be **KEY** licensed employees. Determine compliance with this requirement. Document the names and key license numbers of all system administrators:

C	**N**	**2C**	**2N**

2. The AKTS access permissions must be configured in order to distinguish a key licensed employee performing in the capacity of the system administrator from the same individual accessing the system to perform his/her normal job functions (e.g., gaming manager). Interview the AKTS administrator(s) and verify compliance with this requirement.

C	**N**	**2C**	**2N**

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

3. Key authorization logs or signature cards must be maintained for an AKTS. The system permissions must accurately reflect the authorization reflected on the log or signature cards. In the setup of the AKTS, no access shall be granted that would allow any one individual sole access to restricted keys with ❷ in the key inventory diagram shown in the ICMP. Review the logs/cards and verify they contain all the required information. Review a sample of employees and determine if the permissions granted in AKTS agrees with the logs/cards.

C	N	2C	2N

4. The names of persons whose employment is terminated must be removed from the system in a timely manner to preclude unauthorized access. Review a sample of employees and determine if their access was removed from the system in a timely manner.

C	N	2C	2N

5. Any time the system administrator allows access to the AKTS locked boxes to perform maintenance, cleaning of the keys or any other purposes, the person accessing the keys must be accompanied by security personnel during the entire time of access. This access must be documented with the name of the individual accessing the keys, security personnel name and license number observing the access, the date and time of access and the reason for access. Interview the system administrator and determine his/her understanding of this procedure. Review the documentation and determine if it contains all the required information.

C	N	2C	2N

SYSTEM OPERATION

1. At the end of each gaming day the gaming manager or security personnel must generate AKTS reports documenting any restricted keys currently not stored in the AKTS. A review of the reports must be performed to ensure all restricted keys accessed throughout the gaming day, which are not currently in use, have been returned to the AKTS. Evidence of this review is forwarded to accounting after the review is complete. Interview personnel responsible for reviewing the reports and determine his/her understanding of the procedure. Review the reports and determine if there is adequate documentation.

C	N	2C	2N

2. If any keys have not been returned, an investigation must be immediately initiated. The investigation must be documented and include, at a minimum, the key description, last person accessing the key, investigation performed and by whom, and the results of the investigation. This documentation is immediately forwarded to accounting. Interview personnel responsible for reviewing the reports and determine his/her understanding of the procedure. Review the reports and determine if there is adequate documentation.

C	N	2C	2N

SYSTEM ACCOUNTABILITY

1. The AKTS must be monitored and reviewed by personnel who are independent of the AKTS administrator functions. The licensee must maintain a list, which includes the name, license number and title of each AKTS administrator. Determine compliance with these requirements.

C	N	2C	2N

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

2. Accounting personnel must perform a review of AKTS reports that document all key transactions. This review is performed on a timely basis to ensure all restricted keys are returned within a reasonable amount of time and to ascertain if any unusual key removals or key returns have occurred. Investigations must be performed for any unusual occurrences. The report(s) review must be evidenced by the reviewer's signature and date of review. Determine compliance with these requirements.

C	N	2C	2N

3. Accounting must perform a review of AKTS reports that document transactions performed by system administrators. This review is performed on a timely basis to determine whether the transactions completed by system administrators provide adequate control over access to restricted keys. This review is to determine whether the system administrator's transactions were proper, reasonable and authorized. Any time persons are added to or removed by the system, accounting personnel compare the key authorization logs or signature cards to the system information to ensure key access is appropriate. If inappropriate access is discovered or suspected, surveillance coverage must be reviewed. Accounting's review is evidenced by the reviewer's signature and date of review. Determine compliance with these requirements.

C	N	2C	2N

AKTS FAILURE

1. The licensee must have procedures in place that adequately address key control in the case of an emergency or an AKTS failure. These procedures must ensure access to restricted keys requires the physical involvement of the gaming manager and security personnel. The key control logs used in a manual environment are used in this situation. Interview management personnel and determine his/her understanding of the procedure.

C	N	2C	2N

2. If at any time the emergency release access is utilized, the gaming manager and security personnel must be present to access the keys. Each occurrence must be documented and the Division must be notified immediately, in writing. The notification must include the date and time of access, the reason for the access, and the name and license number of all personnel involved in the access. Interview management and surveillance personnel and determine their understanding of the procedure.

C	N	2C	2N

<u>ICMP - KEY CONTROL - F. DUPLICATE KEYS</u>

1. Duplicate copies of all restricted keys are locked in the duplicate key box located in the vault and are only accessible by the owner/operator and/or gaming manager along with another licensed employee (i.e., no one person can access duplicate keys alone). The Division requires dual locks for the duplicate key box. Additionally, the duplicate keys to the vault must be properly secured in a manner that limits access to authorized personnel only. If there is no vault, the duplicate keys are stored in a two-keyed locked box, under surveillance, located in a secure area limiting access to authorized personnel only. One key to the duplicate key locked box is maintained in box 1. The second key to the duplicate key locked box is maintained in box 2. Verify where the duplicate key box is located and the surveillance coverage. Verify where the two keys to access the duplicate key box are stored.

C	N	2C	2N

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

2. One duplicate key control log sheet is used per restricted key. Each time a restricted duplicate key is received from the locksmith, an entry is made to that key's respective duplicate key control log. Judgmentally select at least three different restricted keys and ensure the number of duplicate keys in the duplicate key box agrees to the number of keys listed on the duplicate key control log (one log per key). Determine if the forms have been completed correctly.

C	N	2C	2N

3. Duplicate restricted keys must be inventoried at least twice a year. This may be accomplished in conjunction with the internal compliance officer completing the compliance checklist. The inventory must be documented. This documentation must include, at a minimum, the names, signatures, license numbers of the individuals performing the inventory count, the date the inventory was performed, and the results of the inventory. Review the documentation and determine compliance with this procedure.

C	N	2C	2N

4. Upon receiving duplicate keys from a locksmith, or making duplicate keys in-house, the duplicate key control log must be completed with the information specified in the ICMP. Review the documentation and determine all the required information is included.

C	N	2C	2N

5. If a duplicate key is removed or checked out to an authorized employee for any reason, the duplicate key control log must be completed with the information specified in the ICMP. Review the documentation and determine all the required information is included.

C	N	2C	2N

6. If a duplicate key is permanently removed to replace a broken key, the duplicate key control log must indicate this as the reason for removal of the key, and the columns labeled C on the log will be noted as N/A. Review the documentation and determine all the required information is included.

C	N	2C	2N

7. When the duplicate key is returned, the duplicate key control log must be completed with the information specified in the ICMP. If the duplicate key is transferred to another authorized individual before checking the key in, this must be noted on the log. Review the documentation and determine all the required information is included.

C	N	2C	2N

ICMP - KEY CONTROL - G. PROCEDURES FOR NON-OPEN HOURS

1. If a licensee is not open twenty-four (24) hours a day and utilizes a manual key control environment, the keys to access the restricted two-keyed locked boxes must be secured in a manner that precludes access to the restricted key boxes by any one individual. The licensee must document and have knowledge of where all of the keys to the two-keyed locked boxes are at all times. This could be accomplished through the use of a key log. The key to access the non-restricted key box must also be securely stored in a manner that precludes access by unauthorized individuals. Interview management, cage and surveillance personnel to determine their understanding of this process.

C	N	2C	2N

2. If a licensee is not open twenty-four (24) hours a day and utilizes an AKTS environment, it must be ensured that all restricted keys which are not in use (e.g., by the drop or count teams, slot repair, etc.) have been returned to the AKTS at the close of the gaming day. Interview management, cage and surveillance personnel to determine their understanding of this process.

C	N	2C	2N

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

ICMP – GENERAL - D. INTERNAL CONTROLS & THE CONTROL ENVIRONMENT

C	N	2C	2N

1. Ensure that approved ICMP variances for key control are located in the area impacted by the variances for easy reference.

Additional Comments:

Review Recap

	Initial Review	*Follow-up*
(1) Total items tested	_____	_____
(2) Total noncompliance items	_____	_____

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	
Prepared By	
Period reviewed (ICO Use Only)	
Date & Time Completed	
Date Follow-up Performed	

Review Recap

	Initial Review	Follow-up
(1) Total items tested		
(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.

C	N	2C	2N

2. Pursuant to CLGR 47.1-106(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.

C	N	2C	2N

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 his/her job. This plan must include at a minimum:

C	N	2C	2N

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.
2. List of source documents used to obtain meter information, actual information, and the process used to prepare all reports.
3. Procedures for:
   a. Preparing the reports.
   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

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

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.
d. Correcting errant information.
e. Identifying and communicating noncompliance issues to employees.
f. Audit procedures performed on system data as outlined in Section 6, Slot Monitoring Systems, B. Audit Procedures.

4. 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.).
5. Definition of the 24-hour period that constitutes the licensee's gaming day.
6. If the license operates table games, provide the number of shifts and length of each shift that will be utilized during the 24-hour gaming day. Also, include how the shift(s) will be named on gaming documents.
7. Written procedures for the applicable gaming departments/employees affected to ensure compliance with the Gambling Payment Intercept Act and Regulations.

Does the licensee meet these requirements?

<u>Adequate Explanation Criteria</u>

C	N	2C	2N

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:
   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.

C	N	2C	2N

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

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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.

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.

C	N	2C	2N

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.

C	N	2C	2N

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.

C	N	2C	2N

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 his/her 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.

C	N	2C	2N

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.

C	N	2C	2N

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.

C	N	2C	2N

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.

C	N	2C	2N

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

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

C	N	2C	2N

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.

C	N	2C	2N

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.

C	N	2C	2N

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.

C	N	2C	2N

<u>Gaming Forms and Documents</u>

1. The Accounting Department is responsible for accessing and removing gaming documentation from the locked accounting box. This box is located in a secure~~d~~ 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?

C	N	2C	2N

2. All records and forms must be maintained in the state of Colorado and are subject to the document retention requirements mandated in CLGR 47.1-1607. 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~~d~~ 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 operations after a hardware or software failure. Interview accounting personnel to determine if the location and length of

C	N	2C	2N

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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 47.1-1607. 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.

C	N	2C	2N

4. All gaming forms must be completed in ink. Errors on gaming documents must be lined through and the correction written above, with the required number of initials as specified in the ICMP. 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.

C	N	2C	2N

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?

C	N	2C	2N

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 slip, unclaimed jackpot receipt, table games payout form, jackpot payout/fill slip, and slot tournament prize form) must be voided in accordance with the ICMP 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.

C	N	2C	2N

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 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?

C	N	2C	2N

Legend:
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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.	**C**	**N**	**2C**	**2N**
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.	**C**	**N**	**2C**	**2N**
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.	**C**	**N**	**2C**	**2N**
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.	**C**	**N**	**2C**	**2N**
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.	**C**	**N**	**2C**	**2N**
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.	**C**	**N**	**2C**	**2N**
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.	**C**	**N**	**2C**	**2N**
8. Accounting traces fills/credits, openers/closers, table game jackpot payouts, 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.	**C**	**N**	**2C**	**2N**
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.	**C**	**N**	**2C**	**2N**
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 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.	**C**	**N**	**2C**	**2N**
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 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.	**C**	**N**	**2C**	**2N**

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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.

C	N	2C	2N

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.

C	N	2C	2N

Table Games Tournaments

1. Accounting reviews the table games tournament entry fee & buy-in logs and:
   a. Checks for mathematical accuracy,
   b. Ensures proper completion in accordance with the ICMP,
   c. 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,
   d. Documents the total amount awarded in prizes on the summary form,
   e. Verifies the total amount awarded as prizes is equal to, or greater than, buy-ins collected, and
   f. Completes the Table Games Tournament Summary Form.
   Interview the accounting personnel to determine their understanding of the procedure. Were the forms properly completed?

C	N	2C	2N

2. AGP for all table games tournaments is equal to all entry fees. If an entry fee is required for any one player in a tournament, all players must have an equal entry fee. The entry fee must be included in the calculation of AGP, regardless of how it is accepted. It could 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.

C	N	2C	2N

3. AGP from all table games tournaments 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.

C	N	2C	2N

4. 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?

C	N	2C	2N

Multi-Licensee Tournaments

1. In addition to the above procedures for tournaments, the following applies for multi-licensee tournaments:
   a. 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.

C	N	2C	2N

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

b. 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.
c. 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.

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 forms and poker jackpot count card(s), and:
   a. Checks for mathematical accuracy.
   b. Ensures proper completion in accordance with the ICMP.
   c. Accounts for the numerical sequence of the table games payout forms.
   d. Determines that no slips are missing or unaccounted for.

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

C	N	2C	2N

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?

C	N	2C	2N

3. A poker jackpot log must be maintained. Someone independent of the poker room must record the amount of the jackpot award liability on a daily basis. 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.

C	N	2C	2N

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, refer to an IRS contact. Is this requirement being met?

C	N	2C	2N

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Table Games Progressive Procedures

Table Games Progressive Forms

1. For table games with progressive jackpots, a table games progressive jackpot form must be maintained. This form is used to document the progressive meter for the beginning and end of each gaming day, the (progressive drop) coin-in hard meters by table for the beginning and end of each gaming day, the displayed jackpot amount at the time the end of day meters are read and all progressive jackpots paid. At the end of each gaming day, the pit manager or designee ensures all required information is recorded on the form and that it is forwarded to accounting. Interview table games personnel to determine their understanding of this procedure.

C	N	2C	2N

2. Accounting completes the progressive liability reasonableness test and reviews the form for reasonableness and proper completion. Interview accounting personnel to determine their understanding of this procedure.

C	N	2C	2N

3. Each progressive must have a Progressive Tracking Log. This form must be completed for every progressive. It is used to document information about, and changes to, progressive banks. This log must be immediately available to the Division upon request. Interview accounting personnel to determine their understanding of this procedure.

C	N	2C	2N

Table Games Progressive Reports

1. At the end of each gaming day, the pit manager or designee generates the following computer reports: a report showing activity on the game, a report showing (progressive drop) coin-in, and a report of jackpot payouts on the game. The reports are forwarded to accounting by placing them in the locked accounting box. Interview accounting and pit personnel to determine their understanding of this procedure.

C	N	2C	2N

2. Accounting reviews the game activity report for unusual activity. Any unusual activity is investigated and the results documented in writing. Interview accounting personnel to determine their understanding of this procedure.

C	N	2C	2N

3. Accounting reconciles the (progressive drop) coin-in summary to the total of all tables' change in (progressive drop) coin-in hard meters from the table games progressive jackpot form. Variances of $10 or more are investigated and the results documented in writing. Interview accounting personnel to determine their understanding of this procedure.

C	N	2C	2N

4. Accounting reconciles the jackpot payout summary to the actual progressive jackpots paid on the table games progressive jackpot form and table games jackpot payout slips. All variances are investigated and the results documented in writing. 100% of optional progressive wagers are considered for the calculation of AGP and all progressive payouts~~,~~ are deductible for AGP~~,~~ as long as the required documents have been properly completed. Interview accounting personnel to determine their understanding of this procedure.

C	N	2C	2N

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

Progressive Testing

1. On a daily basis, accounting personnel must perform the functions detailed below:
   a. Review the incrementation rate and reasonableness of the table games progressive liability, and
   b. Ensure that the progressive liability has been logged on a daily basis and that all decreases are supported by a progressive jackpot payout.

   Interview accounting personnel to determine their understanding of this procedure.

C	N	2C	2N

2. The above is verified by using meter readings to calculate incremental (progressive drop) coin-in multiplied by the incrementation rate to arrive at the increase in, and reasonableness of, the table games progressive jackpot amount. The table games progressive liability is tested by the following calculation:

   + Ending total (progressive drop) coin-in hard meter
   _ Beginning total (progressive drop) coin-in hard meter
   x Incrementation rate
   _ Total payouts (if payouts include a seed amount, the total payouts must be reduced by the seed)
   + Beginning progressive liability
   = Expected current progressive liability

   If a variance of $10 or more exists between the estimated progressive liability and the actual progressive liability, licensees must investigate the variance. The investigation must be documented. If the variance is greater than $25, the Division must be notified. Interview accounting personnel to determine their understanding of this procedure.

C	N	2C	2N

3. The licensee must attempt to identify the patron(s) that was underpaid and pay the patron(s) the additional monies due. This can be accomplished by checking gaming forms including table games jackpot payout slips and player tracking records. If the patron(s) cannot be contacted or the underreported amount corresponds to the current liability, the current progressive liability is increased by the corresponding underreported amount. Interview accounting personnel to determine their understanding of this procedure.

C	N	2C	2N

<u>Table Games Reports</u>

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, 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.

C	N	2C	2N

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

C	N	2C	2N

Legend:			
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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 current month data must be shown by table and by shift. Interview accounting personnel to determine their understanding of this procedure.

2. The current month total by game type hold percentage is compared to an expected hold (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.

C	**N**	**2C**	**2N**

3. Fluctuations, by game type, of equal to or greater than +/-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.

C	**N**	**2C**	**2N**

4. 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.

C	**N**	**2C**	**2N**

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

C	**N**	**2C**	**2N**

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

C	**N**	**2C**	**2N**

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

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.

C	N	2C	2N

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.

C	N	2C	2N

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.

C	N	2C	2N

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.

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.

C	N	2C	2N

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

C	N	2C	2N

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

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.

C	N	2C	2N

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.

C	N	2C	2N

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

C	N	2C	2N

6. The Slot Summary Report, Weigh/Wrap Variance Report, and Bill Validator Summary Report are reviewed to verify that:
   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 and notes their gaming license number on the reports to document his/her review procedures and investigates any differences, variances, and noncompliance issues resulting from his/her 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.

C	N	2C	2N

<u>Payouts of less than $1 on tokenized machines</u>

1. Licensees may use a tokenized credit payout slip for payouts of $0.99 or less on tokenized machines. Licensees that utilize an automated slot monitoring system to generate jackpot payout slips may continue to use the system-generated slip and process the payout in

C	N	2C	2N

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

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.

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

C	**N**	**2C**	**2N**

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.

C	**N**	**2C**	**2N**

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.

C	**N**	**2C**	**2N**

<u>Slot Tournament Procedures</u>

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.

C	**N**	**2C**	**2N**

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.

   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?

C	**N**	**2C**	**2N**

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

C	**N**	**2C**	**2N**

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

their understanding of this procedure. Review the forms to determine if they are properly completed.

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 understanding of this procedure. Review the forms to determine if they are properly completed.

C	N	2C	2N

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.

C	N	2C	2N

Quarterly Progressive Testing Procedures

1. If the licensee has progressive machines, accounting personnel must perform the functions detailed below on a quarterly basis. These functions may be completed any time during the calendar quarter. Slot personnel may perform the following functions, with accounting personnel observing and documenting the results, using either the quarterly slot progressive testing meter reasonableness test form or the quarterly slot progressive testing physical coin in test form. If a problem is discovered while performing either test, both tests must be performed to determine what the progressive liability should be. Both forms must be completed to document these tests. If, after performing both tests, the variance between the actual and expected liability exceeds $50, the licensee must attempt to identify th~~os~~e patrons that were underpaid and pay the patron(s) the additional monies due. This can be accomplished by checking jackpot/fill slips and player tracking records. If the patron(s) cannot be contacted or the underreported amount corresponds to the current liability, the current progressive liability is increased by the corresponding underreported amount. Additionally, the event is documented on the controller access log. Interview accounting personnel to determine their understanding of this procedure. Review the forms to determine if they are properly completed.

C	N	2C	2N

2. For slot machine banks linked to an external bonus progressive controller where any levels are set to award a machine paid progressive bonus, a meter reasonableness test cannot be performed. A physical coin in test must be performed on the top level progressive to verify accurate incrementation. The Division must be notified immediately if any problem arises due to incrementation testing. Interview accounting personnel to determine their understanding of this procedure. Review the forms to determine if they are properly completed.

C	N	2C	2N

3. On a quarterly basis:
   a. All progressive machines must be tested to ensure they are properly linked to the progressive controllers. To ensure that all progressive machines have been tested, verify that the number of progressive machines reported on the progressive jackpot log agrees to the number of machines tested quarterly.

C	N	2C	2N

   b. Review~~s~~ the incrementation rate and reasonableness of the advertised progressive liability by either using a physical coin-in test or by using meter readings to calculate incremental coin-in multiplied by the incrementation rate to arrive at the increase in, and reasonableness of, the advertised progressive jackpot amount (coin-in reasonableness test). Interview accounting personnel to determine their understanding of this procedure.

C	N	2C	2N

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

4. For multi-game progressives, the coin in meter for each game contributing to the progressive must be recorded during the quarterly progressive testing. The meter readings are recorded on the quarterly progressive testing forms. The coin in meter value for each game is needed in the incrementation calculation. Interview accounting personnel to determine their understanding of this procedure. Review forms to determine proper completion.

C	N	2C	2N

5. Testing is not required for 1) wide-area progressives, 2) progressive systems which cause participating slot machines to become disabled when communication is lost with the progressive controller and 3) slot machines which have progressive functionality internally configured and/or embedded software within the slot machine's program storage media. Licensees must have procedures in place to accurately substantiate and restore any progressive amount that is lost as a result of system failure or inadvertent event. Review procedures and ensure compliance with ICMPs.

C	N	2C	2N

Physical Coin-In Test

1. The physical coin-in test is documented on the quarterly slot progressive testing physical coin-in test form and is performed by inserting coins (or bills if the machine does not accept coins). One or more credits may be played to determine the progressive's starting point. Once close to the starting point one credit at a time is played until the advertised progressive liability increments. This is referred to as basing the progressive which is the next starting point for the progressive incrementation. At that point, one or more credits are played on the progressive bank until the liability increments again. The objective of this testing is to ensure the incrementation rate is correct for the progressive. If all machines are linked properly, this incrementation will occur on the "nth" credit corresponding to the appropriate incrementation rate. All machines on the bank must receive a test credit. It is further recommended that only one credit be played at a time, in each machine, to avoid winning the progressive jackpot while testing the bank. Interview your accounting personnel to determine their understanding of this procedure. Review forms to determine proper completion.

C	N	2C	2N

2 If a problem is found as a result of testing each machine with one or more credits, then each machine on the bank must be individually tested with the required number of credits corresponding to the incrementation rate to ensure that each machine is properly linked, and also to discover which machine(s) is not properly linked. All machines must be tested, as there could be one or more machines that are not linked. At that time, the problem is documented and the coin-in meter reasonableness test is performed to determine if the progressive liability amount is correct. Interview your accounting personnel to determine their understanding of this procedure.

C	N	2C	2N

Coin-In Meter Reasonableness Test

The advertised progressive liability can be tested by applying the incrementation rate to the change in coin-in from the last time the progressive was tested. This test is documented on the quarterly slot progressive testing coin-in meter reasonableness test form. If this method is used for the quarterly testing, interview accounting personnel to determine their understanding of this procedure. Review test forms to determine proper completion.

C	N	2C	2N

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

Progressive Jackpot Log

1. Explanations for all decreases in the hand pay jackpot amounts on the Progressive Jackpot Log must be documented. At the end of each month, the completed log is forwarded to accounting from the slot department. The documentation of the decreases may be completed in accounting. The decreases must be completed on the log at least monthly and prior to the licensee's tax filing. The explanation must include a reference to the jackpot payout slip number and the dollar amount associated with the progressive jackpot awarded. Licensees are not required to track statewide multi-link progressives because this information is available from the multi-link vendor on the reports received by the Division. Interview accounting personnel to determine their understanding of this procedure. Review logs to determine proper completion.

C	N	2C	2N

2. Licensees who have successfully tested their slot monitoring system and submitted the Acknowledgment Letter, or who have received written approval from the Division for the use of their slot monitoring system, may utilize system jackpot reports to explain decreases in liability. If a system jackpot report is used to explain decreases in the liability amounts, the report must be analyzed in conjunction with the manual log and crossed referenced between the report and log. Interview accounting personnel to determine their understanding of this procedure. Review logs to determine proper completion.

C	N	2C	2N

3. The accounting department is responsible for reviewing the log to ensure its accuracy and completion. This must be evidenced by the reviewer's initials and date of the review. Interview accounting personnel to determine their understanding of this procedure. Review logs to determine proper completion.

C	N	2C	2N

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.

C	N	2C	2N

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.

C	N	2C	2N

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 have successfully tested their slot monitoring system and submitted the Acknowledgment Letter, or who have received written approval from the Division for the use of their slot monitoring system, the meters are captured by the system. For licensees who do not have a slot monitoring system or have not successfully tested their system and submitted the Acknowledgment Letter, an independent licensed employee records the slot machine meter readings. Interview accounting personnel to determine if all the required meters are captured

C	N	2C	2N

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

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

C	N	2C	2N

3. Upon receipt of the meter reading summary, or after completing it, the accounting department reviews all meter readings 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.

C	N	2C	2N

4. Meter readings may not be altered except to correct meters that were incorrectly recorded. All changes must have adequate supporting documentation. 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 that supports machine service and maintenance. Interview your slot and accounting personnel to determine their understanding of this procedure.

C	N	2C	2N

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 47.1-1223 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 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's Field Operations section must be notified if a machine's meter resets three or more times in a month, regardless of the reason. 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.

C	N	2C	2N

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,

C	N	2C	2N

Legend:			
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meters must be recorded prior to placing the machine back in service. Interview slot and accounting personnel to determine their understanding of this procedure.

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?

C	N	2C	2N

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.

C	N	2C	2N

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 or recorded 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 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.

C	N	2C	2N

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. 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.

C	N	2C	2N

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

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?

C	N	2C	2N

3. Payouts that are not a result of a wager cannot be included in the calculation of AGP. These types of payouts are considered promotional and therefore are not allowable deductions on the gaming tax return. These types of payments must be shown as a reconciling item on 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.

C	N	2C	2N

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.

C	N	2C	2N

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.

C	N	2C	2N

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.

C	N	2C	2N

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.

C	N	2C	2N

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

C	N	2C	2N

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 be reconciled to the DCS and/or the drop

C	N	2C	2N

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

paperwork, as applicable. If discrepancies are discovered, accounting must investigate and document any discrepancies. Interview accounting personnel to determine their understanding of this procedure.

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.

C	N	2C	2N

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.

C	N	2C	2N

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 month 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.

C	N	2C	2N

<u>ICMP - ACCOUNTING – E. KEY CONTROL</u>

1. Accounting is responsible for reviewing the completed key logs for restricted key boxes. The key logs are forwarded to accounting once a page is completed, but at least monthly. 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.

C	N	2C	2N

2. Accounting personnel review the key logs to ensure:
   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.

C	N	2C	2N

Review the most recent key control logs to determine compliance with this procedure. Interview your accounting personnel to determine their understanding of this procedure.

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

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 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.

C	N	2C	2N

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.

C	N	2C	2N

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.

C	N	2C	2N

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.

C	N	2C	2N

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.

C	N	2C	2N

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 each type of sequential 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.

C	N	2C	2N

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

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, licensee 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.

C	N	2C	2N

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.

C	N	2C	2N

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. On a daily basis, accounting personnel must perform the following kiosk procedures:
   a. Match both copies of the kiosk disbursement form and examine the slips for proper signatory authority.
   b. Trace information contained on the kiosk disbursement form to the kiosk fill report.

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

C	N	2C	2N

2. At the completion of the kiosk stacker drop/count, accounting personnel must perform the following procedures:
   a. Print a ticket report from the ticketing module of the slot monitoring 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 slot monitoring 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.

C	N	2C	2N

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

d. The total dollar amount of tickets or coupons on the reports from the ticketing module of the slot monitoring 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.

C	N	2C	2N

3. Accounting must perform the following procedures each time the kiosk cassettes and hoppers are counted. At a minimum, cassettes and hoppers are counted and re-impressed once each month.
   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

C	N	2C	2N

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.
   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.
   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 Summary 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.

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

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.

C	N	2C	2N

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 deficit exists. Each licensed entity is required to submit this worksheet to the Division's Audit section:
   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,
   d. When the licensee's cash position materially changes, and
   e. When there is a cash deficiency.

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

C	N	2C	2N

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.

C	N	2C	2N

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.

C	N	2C	2N

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

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 12-47.1-604, 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.

C	N	2C	2N

2. Payment of gaming tax is made using Electronic Funds Transfer (EFT). Pursuant to section 12-47.1-604 CRS, if the gaming tax is not paid using EFT by the 15th of the month, 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.

C	N	2C	2N

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 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.

C	N	2C	2N

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 the number of devices at the end of the month, take the number of devices per day, add up the total 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.

C	N	2C	2N

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.

C	N	2C	2N

6. If monthly reporting can be properly configured in the slot monitoring 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.

C	N	2C	2N

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 Division 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.

C	N	2C	2N

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

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:
   a. Track unclaimed jackpot receipts and related jackpot slips upon issuance,
   b. Track which slips are still outstanding, and
   c. Track which slips are paid.
   Interview your accounting personnel to determine their understanding of this procedure.

C	N	2C	2N

2. The licensee must have a policy in place for paying patrons for unclaimed jackpots, if the paperwork has been dropped to accounting. In some cases, the patron may not have retained his/her 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, 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.

C	N	2C	2N

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 of the following year. 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.

C	N	2C	2N

2. Un-audited financial statements must also be submitted to the Division in the event any of the following occur:
   a. A license termination,
   b. Change in the business entity, or
   c. A change in control or ownership.
   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.

C	N	2C	2N

ICMP - ACCOUNTING - M. AUDITED FINANCIAL STATEMENTS

1. Pursuant to CLGR 47.1-1620, 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 no 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.

C	N	2C	2N

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

2. Within ten 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.

C	N	2C	2N

ICMP - ACCOUNTING - N. INTERNAL COMPLIANCE OFFICER

1. Each licensee must designate, in writing, to the Division's Audit section, an employee that 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, each licensee must submit a letter to the Division's Audit section designating their internal compliance officer (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.

C	N	2C	2N

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/revenue/gaming. Determine if the most recent version of the ICO checklist is being used.

C	N	2C	2N

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 licensee's management for review and response. The General Manager, who is responsible for the implementation of

C	N	2C	2N

[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.**

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

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 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 MULTI-LINK SYSTEMS

General

The following provides an explanation of accounting procedures for statewide multi-link progressive systems. The revenue cycle of a machine connected to a statewide 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.

C	N	2C	2N

Jackpot Deductions on Tax Returns

1. If the statewide 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 <u>not</u> 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-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 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.

C	N	2C	2N

2. All primary jackpots won by patrons will be paid directly by the statewide 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, are reported in the "Statewide Contributions" box for the corresponding multi-denomination slot on the monthly gaming tax return. Interview accounting personnel to determine their understanding of this procedure.

C	N	2C	2N

3. The licensee typically pays a certain percentage of coin in to the statewide 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.

C	N	2C	2N

4. When a patron wins a secondary jackpot, which initiates a hand pay, the payout procedures 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 secondary jackpots paid by a licensee are reported in the "Statewide Secondary's" box corresponding to

C	N	2C	2N

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

that 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 licensees, an initial inventory of all chips and tokens must be conducted. There must be two independent counts (inventories) conducted by at least two licensed 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:

C	N	2C	2N

   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 his/her corresponding license numbers, and
   e. A copy of the related invoice.

   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 approved 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, 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.

C	N	2C	2N

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 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. Upon adoption of a new properly registered trade name, the licensee may petition the Director to approve a redemption plan pursuant to CLGR 47.1-1304 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.

C	N	2C	2N

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

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

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

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

C	N	2C	2N

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

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*

*This float amount carries over to the minimum bankroll 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

The liability of outstanding chips and tokens, as calculated during the quarterly inventory, shall be included on the minimum bankroll analysis (MBA) worksheet. The December 31st 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

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

C	N	2C	2N

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

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.

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 ten days before the anticipated destruction date. 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.

C	N	2C	2N

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.
   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. Foreign chips and tokens from casinos outside of Colorado can be listed as one line item and noted as such.
   d. A detailed explanation of the method of destruction.

C	N	2C	2N

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

C	N	2C	2N

Legend:			
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review period, review the paperwork to determine compliance

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 licensee. 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

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

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 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

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

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:** 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**
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**
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**
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**
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**
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**
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**
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**
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**

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:** 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**
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.	**C**	**N**	**2C**	**2N**
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.	**C**	**N**	**2C**	**2N**

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

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.	**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**

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:** 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**
2. Does the report reflect current, MTD and YTD information for each machine?	**C**	**N**	**2C**	**2N**
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**
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**
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 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 accounting plan? Review the most recent variance investigations from the Slot Department to determine compliance.	**C**	**N**	**2C**	**2N**

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

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**
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**
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**
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**
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**

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

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

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.

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

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

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.)

C	N	2C	2N

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.

C	N	2C	2N

18. Is AGP shown with additional payouts?

C	N	2C	2N

19. 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

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.

C	N	2C	2N

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

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

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**
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**
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**
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**

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**
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**

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

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**

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**

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**

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**

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**

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

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**
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**

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? a. Do the MTD totals on this report agree to the amounts shown on the MSRS?	**C**	**N**	**2C**	**2N**
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**
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**

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

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**
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**

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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? b. Do the MTD totals on this report agree to the amounts shown on the MSRS?	**C**	**N**	**2C**	**2N**
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**
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**
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**
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**

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

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**
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**

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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**
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**

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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 slot monitoring 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.	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**

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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 slot monitoring 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. 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**
4. Do the total dollar values of tickets recorded on the Daily Cash Summaries agree to this 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 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**

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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**
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 slot monitoring 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 slot monitoring 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**

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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**
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**
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**

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EPCS CREDITS ISSUED AND EXPIRED REPORT

1. Does the report reflect the date and licensee's name?	**C**	**N**	**2C**	**2N**
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**
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**

Legend:
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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**
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**
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**
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**
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**

Legend:
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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**
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 number, variance amount and explanation.	**C**	**N**	**2C**	**2N**
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**
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**
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**

Additional Comments:

Review Recap

	Initial Review	*Follow-up*
(1) Total items tested	_____	_____
(2) Total noncompliance items	_____	_____

ICMP Compliance Checklist: Section 14, DEALER TIPS
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	
Prepared By	
Period reviewed (ICO Use Only)	
Date Completed	
Date Follow-up Performed	

ICMP - DEALER TIPS

1. Section 12-47.1-820 C.R.S. Persons in Supervisory positions – unlawful acts. It is unlawful for any dealer, floorman, or any other employee who serves in a supervisory position, to solicit or accept any tip or gratuity from a player or patron at the licensed gaming establishment where they are employed. Interview pit personnel to determine compliance with this requirement.	**C**	**N**	**2C**	**2N**
2. CGLR 47.1-428 Acceptance of Tips (2) No gaming employee shall, directly or indirectly, share with, offer, or give tips or gratuities to any gaming employee who is serving in a supervisory capacity. Interview pit personnel to determine compliance with this requirement.	**C**	**N**	**2C**	**2N**

ICMP – DEALER TIPS - A. GENERAL

1. Tips for dealers may be distributed to dealers on any equitable basis for any reasonable time period, as long as all tips received are reported. Review procedures to determine compliance with this requirement.	**C**	**N**	**2C**	**2N**
2. Tips must be clearly identfied by the dealer when received and immediately deposited into a locked toke box at the table. All toke boxes must be securely maintained at all times. Interview pit personnel to determine compliance with this requirement.	**C**	**N**	**2C**	**2N**
3. Dealers may receive a tip or gratuity in the form of currency as long as the currency was not used in a wager. When a dealer receives a tip or gratuity in the form of currency, the dealer must notify the pit supervisor and then immediately place it in the locked toke box. Interview pit personnel to determine compliance with this requirement.	**C**	**N**	**2C**	**2N**
4. Tips must be independently counted by two licensed employees, one of whom is independent of pit operations and both employees must be independent of the Accounting Department. Tips must be counted under surveillance camera. Review surveillance to determine adequate coverage and the presence of the required personnel.	**C**	**N**	**2C**	**2N**
5. The count must be recorded on the Tip/Count Summary Sheet and signed by the two licensed employees performing the count. Tips may be counted by box or may be pooled and counted together. Interview pit personnel to determine compliance with this requirement.	**C**	**N**	**2C**	**2N**
6. If tips are not distributed by payroll check, tip distribution is documented on the Tip Distribution Sheet. This sheet is completed using information from the Tip Count/Summary Sheet. As the licensed employee distributes tips to each dealer, the licensed employee signs the Tip Distribution Sheet next to the dealer's name. As each person receives their tips, they sign the sheet as well. The total tips distributed (tips paid to dealers and tips paid to other	**C**	**N**	**2C**	**2N**

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

employees) must equal the total tips counted on the Tip Count/Summary Sheet. Review procedures to determine compliance with this requirement.

7. The Tip Distribution Sheet is forwarded to, and retained by, the licensee's Accounting Department and reconciled to the Tip Count/Summary Sheet received from the cage. Review a Tip Distribution Sheet for proper completion and required signatures. Review a reconciliation for proper completion.

C	N	2C	2N

8. All amounts distributed to dealers during a payroll period are included in that dealer's wages, which are subject to withholding for that period. Review the licensee's policy to determine compliance with this requirement.

C	N	2C	2N

9. Total tips per the Tip Count/Summary Sheet and the Tip Distribution Sheet for the payroll period are reconciled to the tips included in wages for that period. The Accounting Department retains this reconciliation. Review a reconciliation for compliance with the requirement.

C	N	2C	2N

Additional Comments:

Review Recap

	Initial Review	*Follow-up*
(1) Total items tested	_____	_____
(2) Total noncompliance items	_____	_____

ICMP Compliance Checklist: Section 15, TABLE GAMES EQUIPMENT
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	
Prepared By	
Period reviewed (ICO Use Only)	
Date & Time Completed	
Date Follow-up Performed	

Review Recap

	Initial Review	Follow-up
(1) Total items tested		
(2) Total noncompliance items		

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

ICMP – TABLE GAMES EQUIPMENT

The licensee must inspect and approve all gaming equipment in the table games area before use. All surveillance systems and camera coverage of all gaming activity and devices must receive initial approval from the Division prior to being used. After the initial approval, the licensee will approve all changes to its cameras. The procedures in this section do not apply to player banked poker.

All gaming equipment must be maintained in good working order or removed from play. This includes, but is not limited to, card shoes, automatic card shufflers, dice, roulette wheels, roulette balls, drop boxes, dealer tip boxes and table tray lids.

ICMP – TABLE GAMES EQUIPMENT – A. ACTIVITY LOG

1. A table games activity log must be maintained for all table games. The log is used to record all events impacting the table. Such events shall include, but are not limited to, changes in the game rules, changes in the games offered for play, inclement weather, large payouts, suspicious activity of patrons, and irregularities in inventory and drop procedures. The log must be forwarded to accounting at least monthly. A copy of the log may be maintained in the pit. Is there a log in the pit? Do the pit supervisors record activity on the log? Interview the pit supervisors to determine their knowledge regarding the log.

C	**N**	**2C**	**2N**

ICMP – TABLE GAMES EQUIPMENT - B. CARD AND DICE INVENTORY

1. The licensee is required to have a locked storage area for cards and dice. The licensee may have both a primary and secondary storage area located in a secure location approved by the Division. All primary and secondary storage areas shall have two separate locks. The Security Department shall maintain one key and the Table Games Department shall maintain the other key. Was the storage area approved by the Division? Are the storage areas dual locked?

C	**N**	**2C**	**2N**

2. The licensee may utilize the pit podium for storage of card and dice inventory . The licensee may store as many sets of cards and dice necessary for daily operations in the pit podium. The pit podium, when utilized at this capacity, will not be considered secondary storage. Does the licensee utilize a pit podium for temporary storage? Are the stored quantities reasonable to accommodate daily operations?

C	**N**	**2C**	**2N**

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

3. Licensees are required to develop procedures and maintain logs that indicate a correct inventory of cards and dice from receipt to cancellation and/or destruction. The inventory logs must be accurate, legible, and easy to understand. The licensee is required to have staff immediately available that understand the inventory process/logs and can explain any inquiry from the Division during inspections. Is there a card and dice inventory procedure in place? Is the licensee following its procedure? Check the actual inventory against the inventory log.

C	N	2C	2N

4. A card and dice storage inventory log that documents when cards and dice are received into storage and removed to the floor shall be maintained in the storage area and be subject to review by the Division upon request. Is there a card and dice storage inventory log? Is it properly completed?

C	N	2C	2N

5. A card and dice pit inventory log that documents when cards and dice are received at the pit podium and removed for destruction shall be maintained in the pit area and be subject to review by the Division upon request. Is there a card and dice pit inventory log? Is it properly completed?

C	N	2C	2N

6. A card and dice cancellation/destruction log that documents when cards and dice are cancelled/destroyed shall be maintained in the destruction area and be subject to review by the Division upon request. Is there a card and dice cancellation/destruction log? Is it properly completed?

C	N	2C	2N

7. On a quarterly basis, accounting (or the internal compliance officer) must perform a physical count and reconcile to the card and dice inventory and cancellation/destruction logs. Once the reconciliation is completed, accounting (or the internal compliance officer) shall sign off on the ending inventory. The reconciliation is forwarded to table games management, acknowledging the results of the inventory. Has accounting or the ICO completed the quarterly count? Has accounting or the ICO sent their findings to table games management?

C	N	2C	2N

ICMP – TABLE GAMES EQUIPMENT – C. CARD AND DICE INSPECTIONS AND CONTROL

1. The licensee shall inspect all cards and dice prior to use in a game. The front and back of each card must be checked to ensure that it is not flawed, scratched or marked in any way. Each die must be inspected with a micrometer, balancing caliper, a steel set square and a magnet, or any other instrument approved by the Division. These tools must be maintained in the pit area and made available for use by the Division upon request. Inspect the cards and dice to ensure the above requirements have been met. Interview pit supervisors to determine their understanding of the required inspections. Ensure the required tools are maintained in the pit area.

C	N	2C	2N

2. When a card or die is found marked, bent, flawed, unusable or tampered in any way during the course of play, a new card or set of dice will be issued to the game. Any card or die found to be flawed, damaged or tampered with, either prior to play or during the course of play, shall be placed in a sealed envelope or container, labeled with the table name, date, time and signature or initial of the dealer/box person and pit supervisor. Where a licensee has no reason to believe that damaged or flawed cards or dice in a sealed envelope or container were damaged or flawed as a result of an unlawful act, motive, or scheme, the licensee may dispose of such cards and dice after 30 days in any manner designed to prevent their future

C	N	2C	2N

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

use in limited gaming. Interview pit supervisors to determine their understanding of the procedures. If there are any sealed containers for flawed, damaged or tampered with dice or cards, ensure they include the required information.

3. Cards and dice must be protected at all times. When a table has not had any play for 30 minutes, the cards must be spread or placed in the discard rack except for tables that use a shoe or shuffling device. Dice that have been placed in a cup for use in gaming must never be left unattended and must never remain on a table for more than 24 hours. Interview pit staff to determine their understanding of these procedures. Observe tables (live or through surveillance) to determine if the cards and dice are handled in accordance with this procedure.

C	**N**	**2C**	**2N**

ICMP – TABLE GAMES EQUIPMENT – D. CARD AND DICE CANCELLATION/DESTRUCTION

1. Destruction of cards removed from play must be completed by shredding or by other means approved by the Division. Cancellation of logo cards must be completed by drilling a circular hole of at least one-fourth of one inch (1/4") in diameter, through the center of each card in the deck or by other means approved by the Division. Has the licensee's method of destruction been approved by the Division? Does it conform to the requirements?

C	**N**	**2C**	**2N**

2. The licensee may destroy dice by drilling a circular hole of at least three-sixteenths of one inch (3/16") in diameter, through the center. All dice removed from a game, except those retained for Division inspection, must be immediately cancelled to prevent reintroduction of the dice into the game. Cancellation must occur by use of a cancellation tool, scribe or any other tool to produce a cancellation mark that is permanent and clearly visible on each dice. Licensees have the option to destroy cancelled dice. Interview the pit supervisor to determine their knoweldge regarding this requirement.

C	**N**	**2C**	**2N**

1.

Additional Comments:

Review Recap

	Initial Review	*Follow-up*
(1) Total items tested	_____	_____
(2) Total noncompliance items	_____	_____

ICMP Compliance Checklist: Section 16, Electronic Promotional Credit Systems (EPCS)
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 – ELECTRONIC PROMOTIONAL CREDIT SYSTEMS (EPCS) – A. GENERAL

1. EPCS require the use of an approved slot monitoring system to affect the electronic transfer of promotional credits directly to or from a slot machine. All EPCS must be approved by the Division prior to use by a licensee. Licensees that want to use an EPCS through the slot monitoring system are required to notify the Division in writing. A Notification of System Install/Upgrade Form and the Intent to Test Form must be submitted a minimum of 30 days prior to the installation/upgrade. The notification form is located on the Division's website. Have the requirements been followed?

C	**N**	**2C**	**2N**

2. All slot machines enabled with electronic promotional credit functionality must be readily identifiable by patrons. Are all slot machines with EPCS easily identified by patrons?

C	**N**	**2C**	**2N**

3. Electronic promotional credits transferred to the slot machine must be recognized as electronic drop (or E-Drop) by the licensee and reported as such on the gaming tax return. Is the electronic drop properly reported on the tax return?

C	**N**	**2C**	**2N**

ELECTRONIC PROMOTIONAL CREDITS RESTRICTIONS

1. In the event that a slot machine can offer both CEP and NCEP credits available for patron play, all NCEP credits must be wagered before any CEP credits may be wagered. CEP credits can be cashed out at any time. Has the EPCS been set up accordingly?

C	**N**	**2C**	**2N**

2. Electronic promotional credits transfers may not exceed $100 for a single transaction. Credits must download to a slot machine in increments of at least $1.00 or the denomination of the game. Has the EPCS been set up accordingly?

C	**N**	**2C**	**2N**

3. No winning wager from a slot machine, including a winning wager made with NCEP credits, shall be paid with NCEP credits. Has the EPCS been set up accordingly?

C	**N**	**2C**	**2N**

4. Licensees must provide notice to the patron of any restrictions specific to NCEP credits. Is the notification visible to all patrons?

C	**N**	**2C**	**2N**

Revised January 2014

ICMP Compliance Checklist: Section 16, Electronic Promotional Credit Systems (EPCS)
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

ELECTRONIC PROMOTIONAL CREDIT SYSTEM (EPCS) STANDARDS

1. The EPCS must maintain a complete audit trail of electronic promotional credit transactions for both electronic promotional credit meters and patron electronic promotional credit transactions. The system must maintain meters that monitor all electronic credits transaction activity for accounting and reconciliation purposes. Does the EPCS have a complete audit trail? Does the EPCS maintain meters that monitor all electronic transactions?

C	N	2C	2N

2. The system electronic credit meters, which are separate CEP and NCEP meters, are independent of patron electronic credit transaction information. Are the CEP and NCEP meters maintained separately from patron transaction information?

C	N	2C	2N

ELECTRONIC PROMOTIONAL CREDIT TRANSFERS

1. Patrons must access promotional offers at the slot machine through use of the player's card. The patron must insert his/her player's card, enter his/her PIN into the slot machine key pad, and select the desired amount to be transferred to the gaming slot machine credit meter. Does the EPCS allow this functionality?

C	N	2C	2N

2. Electronic credits associated with promotional offers may be transferred to the slot machine in incremental amounts as prescribed by the licensee not to exceed $100. The incremental amounts transferred must be at least $1.00 or the game denomination. Does the EPCS allow this functionality?

C	N	2C	2N

3. Upon transfer of electronic credits to a slot machine, the slot machine is activated for patron play and functions identically to a slot machine in standard credit play mode. Does the EPCS allow this functionality?

C	N	2C	2N

SYSTEM APPLICATION CONTROLS

1. The licensee must have adequate application controls in place to ensure the accuracy of data input, integrity of system processing, and validity of system output. These controls must include both the operational and accounting/reporting aspects of EPCS and must consider the controls described herein. Only licensed employees are allowed access to the EPCS. Are all employees that access the EPCS licensed? Does the licensee have adequate operational and accounting controls in place? What are those controls, document a summary of those controls.

C	N	2C	2N

2. EPCS must be controlled in a manner that precludes any one individual from fraudulently accessing promotional events and/or electronic credits associated with individual patron's membership information. Does the licensee have controls in place to monitor activity of the EPCS activity?

C	N	2C	2N

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

3. Licensees must have adequate, written backup and recovery procedures in place. These procedures must address contingency plans in the event of data loss or system failure and be applicable to systems used for any purpose related to gaming activity. The procedures must be distributed to all necessary individuals and departments and must be tested periodically to ensure effectiveness. Does the licensee have written contingency plans in place in the event of data loss or system failure? Review the written plans and determine the effectiveness of such plans. Does the licensee have a scheduled testing of the plans to ensure the effectiveness of such plans?

C	N	2C	2N

METER INFORMATION

1. Slot machines that utilize EPCS must have meters that increment to indicate electronic promotional credits transferred to/from the slot machine. These meters must express incrementation at the actual value (i.e., in dollars and cents). Do the meters increment in dollars and cents?

C	N	2C	2N

2. Slot machines must have a "Cashable Electronic Promotion In" (CEP-In) meter that accumulates the total value of CEP credits electronically transferred to the slot machine from an EPCS by means of an external connection between the two.

C	N	2C	2N

Slot machines must have a "Non-Cashable Electronic Promotion In" (NCEP-In) meter that accumulates the total value of NCEP credits electronically transferred to the slot machine from an EPCS by means of an external connection between the two.

Slot machines must have a "Non-Cashable Electronic Promotion Out" (NCEP-Out) meter that accumulates the total value of NCEP credits electronically transferred from the slot machine to an EPCS by means of an external connection between the two.

Do the slot machines that are enabled have the required meters? Interview slot personnel and determine compliance with the requirement.

SYSTEM ACCESS CONTROLS

1. Only licensed employees may have access to the EPCS. System access controls (e.g., the use of individual logins and passwords) must be used to secure all EPCS functions. These controls must be kept current. Does the licensee controls ensure individual user names and passwords? Do controls ensure removal from the EPCS is timely?

C	N	2C	2N

2. EPCS access privileges must be commensurate with the employees' respective job duties. For the licensees that have access to EPCS, is the access appropriate for the job performed?

C	N	2C	2N

3. The number of employees with access rights to adjust critical parameters must be limited. The authority to adjust critical parameters must commensurate with the employees' respective job duties. How many licensed individuals can adjust parameters? Is this appropriate?

C	N	2C	2N

ICMP Compliance Checklist: Section 16, Electronic Promotional Credit Systems (EPCS)
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

WRITTEN PROCEDURES

1. Written procedures must be in place to protect patrons' personal identifiable information, ensure EPCS activity is appropriate, and assist in both internal and external (Division of Gaming, local police, etc.) investigations regarding patron disputes. Does the licensee have written procedures to protect the patron's personal information? Review the procedures and ensure the written procedures are adequate.

C	N	2C	2N

SETTING-UP PROMOTIONS

1. All promotions and changes to the parameters of a promotion must be entered into the EPCS by a licensed employee. Ensure compliance with the requirement.

C	N	2C	2N

ESTABLISHING A PIN

1. Only licensed employees are allowed to set up a patron in the patron database used by EPCS. The licensee must require the patron to independently and confidentially create a secure PIN a minimum of two times; the numbers must successfully match each time entered. Licensees must have procedures in place to prevent fraudulent activity in the EPCS. Does the creation of a pin require the patron to enter it into the EPCS twice? Does the licensee have procedures in place to ensure fraudulent activity cannot occur? Are reviews of all activity performed? Review an adequate sample of audit trail reports to determine appropriate activity.

C	N	2C	2N

RESETTING AND/OR CHANGING A PATRON PIN

1. A patron's PIN may only be changed when the patron is present at the point of the PIN change, (e.g., if the PIN is changed at the Cage the patron must be present at the Cage at the time of the PIN change). A patron requesting a PIN change must provide official identification verifying his/her identity at the time of the PIN change. Interview staff to ensure procedures require the patron to be present and have appropriate identification when changing their PIN.

C	N	2C	2N

Review Recap

	Initial Review	*Follow-up*
(1) Total items tested	_____	_____
(2) Total noncompliance items	_____	_____

Revised January 2014

Internal Compliance Officer (ICO)
SAMPLE SELECTION DOCUMENTATION
Updated January 2014

This page documents the samples dates selected for observations of slot, kiosk and table drop and count procedures, and the sample dates and number of forms selected for testing compliance with the ICMP. This form must be completed in its entirety. If an area is not applicable, mark NA.

Licensee Name	
Prepared By	
Job Title	
Period Covered	
Date Completed	
General Manager	

OBSERVATIONS PERFORMED:

Coin Drop Date: _____
BV/Ticket Drop Date: _____
Table Drop Date: _____
Kiosk Drop Date:_____

Coin Count Date:_____
BV/Ticket Count Date: _____
Table Count Date: _____
Kiosk Count Date: _____

Note: The "date" is the gaming date the drop, count took place. Beside the date for each observation indicate if the observation was conducted live during the process (physical) or through viewing surveillance tapes (surveillance).

If the drop and/or count observation(s) was completed by viewing surveillance tapes, list the date(s) you reviewed the surveillance tapes.

Surveillance tape reviewed on ___*Date*_____

DOCUMENTATION TESTED:

In the following table list each gaming form tested (includes documents and reports). For each form tested list the gaming date of the form and the number of documents tested. See ICO Instructions regarding sample size and sample selection. Highlighted areas indicate that testing is not applicable for that period. Letters in parenthesis following the NAME OF DOCUMENT correspond to the attribute worksheet used for testing.

	Attribute Sheet						ICO Checklist Reviews			
1st Review Period	1st Sample Jan & Feb		2nd Sample March & April		3rd Sample May & June		Sample for Jan - June			
2nd Review Period	1st Sample July & August		2nd Sample Sept & October		3rd Sample Nov & Dec				Sample for July - December	
NAME OF DOCUMENT	Date(s) of Doc	# of Docs tested	Date(s) of Doc	# of Docs tested	Date(s) of Doc	# of Docs tested	Date(s) of Doc	# of Docs tested	Date(s) of Doc	# of Docs tested
TABLE GAMES										
TG Additional Payout Request										
Fill/Credit Slip (K)										
Opener/Closer Table Inv. (L)										
Request For Fill/Credit Slip (J)										
Request for Table Games Jackpot Payout Slip (M)										
Table Games Activity Log (e)										
Table Games Jackpot Payout Slip (N)										
Table Games Payout Form (X)										
Table Games Tournament Entry Fee & Buy-In Log (Z)										
Table Games Tournament Entry Fee & Buy-In Log (Multi-Licensee) (Y)										
Table Games Progressive Jackpot Log										
Poker Bank Exchange Form (a)										
Poker Jackpot Award Drop Log										
Poker Jackpot Log										
SLOT MACHINES										
Slot Additional Payout Request										
Device History Log										
Jackpot Payout/Fill Slip (C)										
Progressive Bank Modify/Transfer										
Progressive Controller Access Log										
Progressive Jackpot Log										
Progressive Tracking Log										
Slot Machine Access Log										
Slot Tournament Entry Fee Log										
Slot Tournament Prize Form										
Unclaimed Jackpot Receipt										
DROP & COUNT										
Early Table Drop Log										
Master Games Sheet (V)										
Poker Jackpot Count Card (O)										
Soft Count Card (I)										
Bill Validator Summary (E)										
Count (Weigh)/Wrap Variance Report (F)										
Hopper Summary Report										
Meter Reading Summary/Bill										
Meter Read. Sum. - Soft (G)										
Slot Summary Report (D)										
Kiosk Count Summary (W)										

	Attribute Sheet						ICO Checklist Reviews			
1st Review Period	1st Sample Jan & Feb		2nd Sample March & April		3rd Sample May & June		Sample for Jan - June			
2nd Review Period	1st Sample July & August		2nd Sample Sept & October		3rd Sample Nov & Dec				Sample for July - December	
NAME OF DOCUMENT	Date(s) of Doc	# of Docs tested	Date(s) of Doc	# of Docs tested	Date(s) of Doc	# of Docs tested	Date(s) of Doc	# of Docs tested	Date(s) of Doc	# of Docs tested
CAGE										
Cash Inventory (A)										
Change Bank Exchange Form										
Daily Cash Summary (B)										
Imprest Bank Inventory										
Signature Cards or Authorization Logs										
Vault Inventory Form										
Daily Vault Summary										
Vault Transfer Slip										
KEY CONTROL										
Bill Validator Release Access Key Log/System generated report										
Drop Locked Box Access Key Log										
Duplicate Key Control Log For Restricted Keys										
Security Locked Box Access Key Log (Locked Box #1)/ System generated access report										
Gaming Manager Locked Box Access Key Log (Locked Box #2)/System generated access report										
AKTS: System Access – Terms and Transfers										
AKTS: System Administrator Access review.										
AKTS Maintenance Log										
ACCOUNTING										
Bagged Coin/Token Verification Form										
Forms Control Log										
Quarterly Slot Progressive Testing Form Meter Reasonableness Test										
Quarterly Slot Progressive Testing Form Physical Coin – In Test										
Meter Reset Form										
Slot Tournament Summary Form										

	Attribute Sheet						ICO Checklist Reviews			
1st Review Period	**1st Sample Jan & Feb**		**2nd Sample March & April**		**3rd Sample May & June**		**Sample for Jan - June**			
2nd Review Period	**1st Sample July & August**		**2nd Sample Sept & October**		**3rd Sample Nov & Dec**				**Sample for July - December**	
NAME OF DOCUMENT	**Date(s) of Doc**	**# of Docs tested**	**Date(s) of Doc**	**# of Docs tested**	**Date(s) of Doc**	**# of Docs tested**	**Date(s) of Doc**	**# of Docs tested**	**Date(s) of Doc**	**# of Docs tested**
Table Games Tournament Summary Form										
Table Games Tournament Summary Form (Multi – Licensee)										
Statistical & Supporting Reports										
Table Games Master Games Summary Report (c)										
Table Games Statistical Rpt (d)										
Bill Drop Rpt by Denom.										
Drop Comparison Report (P)										
Jackpot Comparison Rpt (R)										
Monthly Slot Revenue Summary (b)										
Theoretical Hold Report (U)										
Ticket In Comparison Rpt (T)										
Ticket Out Comparison Rpt (S)										
Tickets from Kiosk Counted by the Count Team										
Ticket from Slot Device Counted by Count Team										
Tickets Issued Report										
Tickets Redeemed by Cashier Rpt. Produced by Cashier										
Tickets Redeemed by Device Report										
Tickets Redeemed by Issuing Machine Report										
Tickets Redeemed by Kiosk Report										
Tickets Unredeemed Report										
Detail Report										
EPCS Credits Issued and Expired Report										
EPCS Detail Report										
EPCS Machine Activity Report										
EPCS Player Activity Report										
CEP-In Stat Rpt (f)										
NCEP-In Stat Rpt (g)										
NCEP-Out Stat Rpt (h)										
TIPS										
Tip Count/Summary Sheet										
Tip Distribution Sheet										

	Attribute Sheet						ICO Checklist Reviews			
1st Review Period	**1st Sample Jan & Feb**		**2nd Sample March & April**		**3rd Sample May & June**		**Sample for Jan - June**			
2nd Review Period	**1st Sample July & August**		**2nd Sample Sept & October**		**3rd Sample Nov & Dec**				**Sample for July - December**	
NAME OF DOCUMENT	**Date(s) of Doc**	**# of Docs tested**	**Date(s) of Doc**	**# of Docs tested**	**Date(s) of Doc**	**# of Docs tested**	**Date(s) of Doc**	**# of Docs tested**	**Date(s) of Doc**	**# of Docs tested**
TABLE GAMES EQUIP'T										
Card & Dice Storage Inventory Log										
Card & Dice Pit Inventory Log										
Card & Dice Cancellation/Destruction Log										

Use the Attribute Worksheets to complete the first six columns of this document and use the ICO Checklists to complete the final four columns, documenting the sample dates used for testing gaming forms and reports.

See ICO Instructions on how to submit this document to the Division.

Internal Compliance Officer (ICO)
STATEMENT OF COMPLIANCE

Licensee Name	
Prepared By	
Job Title	
Period Covered	
Date Completed	
General Manager	

I have completed an examination of the administrative and accounting controls relative to ***Casino Name*** during ***Month-Day-Year – Month-Day-Year*.** The objectives of my examination are to evaluate the adequacy and effectiveness of the system of internal controls for gaming areas, to determine the degree of compliance with those controls, and to determine the degree of compliance with the Colorado Division of Gaming's Internal Control Minimum Procedures (ICMP) and Colorado Limited Gaming Regulations (CLGR).

The examination procedures included a review of the existing system of internal controls, tests of compliance with those controls, observations of operations, detailed tests of transactions and records and interviews with key operational and accounting personnel. These examination procedures were performed during ***Month-Day-Year – Month-Day-Year*.**

Based on the testing performed, an adequate system of internal controls exists for ***Casino Name*** and generally compliance with the ICMP existed during ***Month through Month, Year,*** with the exceptions noted in the ICO Report.

_____ _____

ICO Signature Date

_____ _____

General Manager's Signature Date

See ICO Instructions on how to submit this document to the Division.

Internal Compliance Officer (ICO)
SUMMARY OF TEST RESULTS

This page is a summary of the testing completed using the ICO Checklists and Attribute Worksheets. This summary reflects the number of items tested and the number of items found out of compliance.

Licensee Name	
Prepared By	
Job Title	
Period Covered	
Date Completed	
General Manager	

SUMMARY

SECTION (Corresponds to the ICO Checklists and ICMP sections)	Total Number of Items Inspected	Number of Noncompliance Items
General		
Table Games		
Poker		
Slot Machines		
Slots, Kiosk, Table Games Drop & Count		
Slot Monitoring Systems		
Wireless		
Ticket In/Ticket Out		
Cashier		
Key Control		
Accounting		
Non-compliance issues found in accounting from other departments *		
Surveillance		
Dealer Tips		
Table Games Equipment		
Electronic Promotional Credit Systems		
TOTAL ALL SECTIONS		

* These are noncompliance items found while completing the Accounting ICO checklists and attribute worksheets that accounting staff identified as being noncompliant but were the responsibility of another section, i.e. missing signatures on jackpot slips. If accounting staff did not identify the noncompliance the issue is noted under Accounting.

See ICO Instructions on how to submit this document to the Division.