

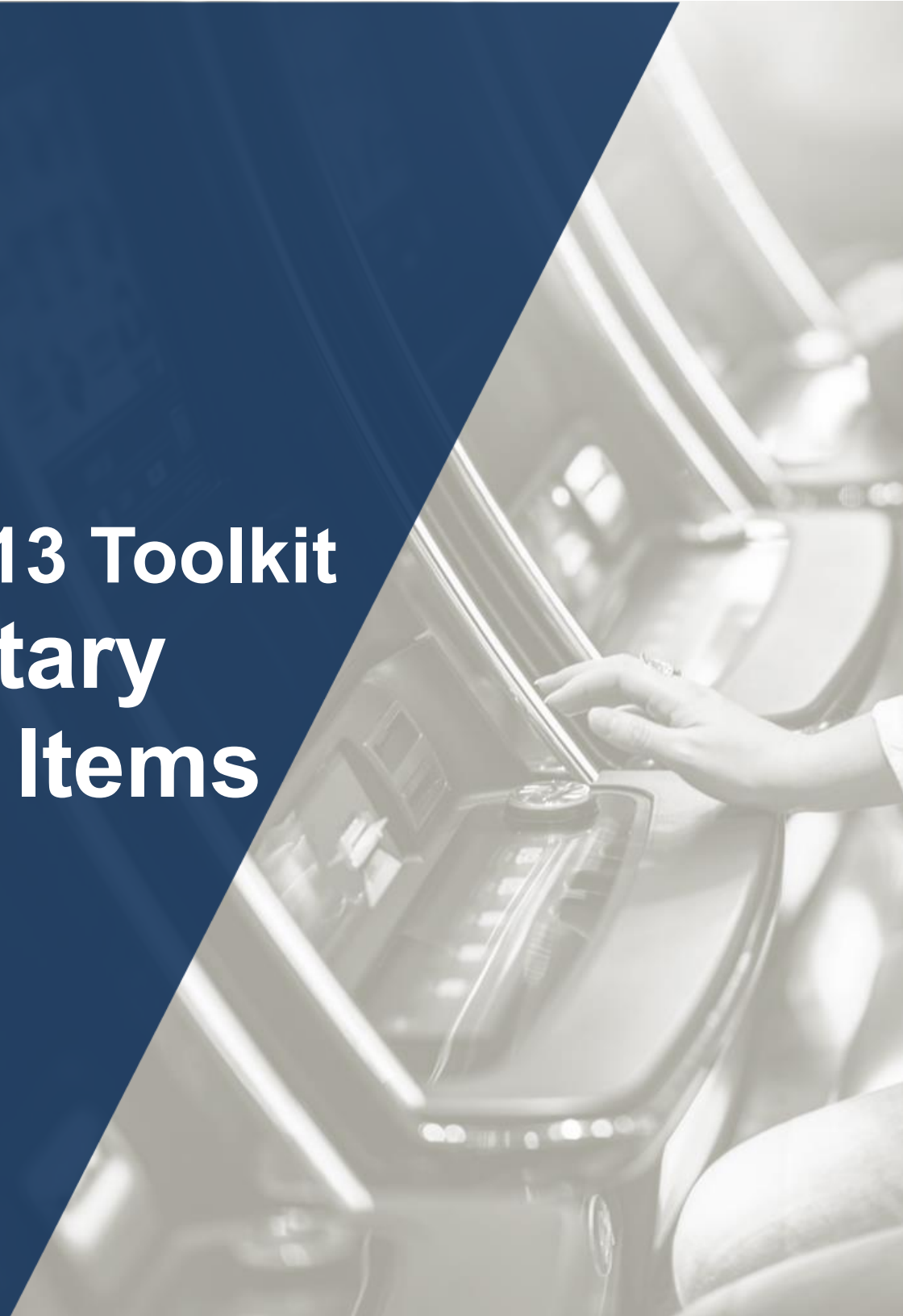


# 25 CFR § 543.13 Toolkit Complimentary Services or Items



NIGC Training Division

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## Introduction

In 1988, Congress adopted the Indian Gaming Regulatory Act (IGRA) to provide a statutory basis for gaming by Indian Tribes. The National Indian Gaming Commission (NIGC) was created by IGRA to regulate gaming activities conducted by sovereign Indian Tribes on Indian lands. The mission of NIGC is to fully realize IGRA's goals of: (1) promoting Tribal economic development, self-sufficiency, and strong Tribal governments; (2) maintaining the integrity of the Indian gaming industry; and (3) ensuring that Tribes are the primary beneficiaries of their gaming activities. One of the primary ways NIGC does this is by providing training and technical assistance to Indian Tribes and their gaming regulators.

NIGC is pleased to present this toolkit to all compliance and auditing staff. This reference guide is intended to assist IT auditor(s), gaming commissioner(s), and operations' personnel in measuring compliance of their operation(s) with [25 CFR § 543.13](#). The toolkit provides each standard of § 543.13, the intent of the standard, and suggested minimum testing steps. Auditing to the intent and following the suggested testing steps will help reach regulatory compliance.

This toolkit is designed to meet the NIGC Minimum Internal Control Standards (MICS) and does not account for the operations' Tribal internal control standards (TICS) and/or system of internal control standards (SICS), which may require further testing. NIGC encourages operations to develop standards that exceed the MICS because each operation is unique; therefore, a robust set of controls is warranted.

If you have questions or comments about this guide, please contact the NIGC Compliance Division at [TrainingInfo@nigc.gov](mailto:TrainingInfo@nigc.gov). For more information, visit the NIGC website at <http://www.nigc.gov>.

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## How to use this Toolkit

The Training Department has designed this Toolkit as a resource for understanding 25 CFR 543.13 Complimentary services or items Minimum Internal Control Standards (MICS). It can be used as a tool when conducting an audit of the Complimentary services or items standards of all gaming departments in determining compliance with the regulation. The Toolkit provides many practical and concrete suggestions for understanding and evaluating compliance with the regulation for both experienced and new auditors during any stage of the auditing process.

See the call outs below for what can be found in each section of the toolkit.

**Glossary**

TERM	DEFINITION
Accountability	All financial instruments, receivables, and patron deposits constituting the total amount for which the bankroll custodian is responsible at a given time.

**QUICK LINKS**  
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Clarify the meaning of terms used in this Toolkit.



Easily navigate back to the table of contents or glossary with the links at the bottom of each page.



The verbatim language of each section in the 25 CFR 543.13 Complimentary Services or Items Minimum Internal Control Standards.



The purpose of the regulation and the importance of the control.



Minimum testing to evaluate compliance.



Commonly observed industry procedures.

543.13(a): Supervision.

**543.13(a): Supervision.**

Supervision must be provided as needed for approval of complimentary services by an agent(s) with authority equal to or greater than those being supervised.

**Intent**

To provide for proper supervision of activity involving complimentary services or items to ensure procedures are conducted correctly and accurately, protect the Tribal assets, and to help ensure the integrity of the complimentary service or item(s) activities.

**Testing**

- ✓ Review organizational chart, department schedules, and/or job descriptions for personnel who perform and supervise complimentary services or items procedures to determine that the structure of supervision is effectively in place.
- ✓ Observe the issuance of complimentary services or items to verify proper supervision is provided.
- ✓ Inquire with supervisory personnel to determine what types of tasks are performed as part of the supervision of complimentary services or items, such as: monitoring staff, scheduling

**Best Practice**

Effective supervision should be by someone of equal or greater authority than those being supervised. If supervision is of equal authority, consider additional controls for sensitive reviews, such as those that may detect possible incidents of collusion. If one person performs all complimentary services or

## Glossary

Definitions from 25 CFR 543.2

TERM	DEFINITION
<b>Accountability</b>	All financial instruments, receivables, and patron deposits constituting the total amount for which the bankroll custodian is responsible at a given time.
<b>Agent</b>	A person authorized by the gaming operation, as approved by the TGRA, to make decisions or perform assigned tasks or actions on behalf of the gaming operation.
<b>Automated payout</b>	Payment issued by a machine.
<b>Cage</b>	A secure work area within the gaming operation for cashiers, which may include a storage area for the gaming operation bankroll.
<b>Cash equivalents</b>	Documents, financial instruments other than cash, or anything else of representative value to which the gaming operation has assigned a monetary value. A cash equivalent includes, but is not limited to, tokens, chips, coupons, vouchers, payout slips and tickets, and other items to which a gaming operation has assigned an exchange value.
<b>Cashless system</b>	A system that performs cashless transactions and maintains records of those cashless transactions.
<b>Cashless transactions</b>	A movement of funds electronically from one component to another, such as to or from a patron deposit account.
<b>Chair</b>	The Chair of the National Indian Gaming Commission.
<b>Class II gaming</b>	Class II gaming has the same meaning as defined in <a href="#">25 U.S.C. 2703(7)(A)</a> .
<b>Class II gaming system</b>	All components, whether or not technologic aids in electronic, computer, mechanical, or other technologic form, that function together to aid the play of one or more Class II games, including accounting functions mandated by these regulations or <a href="#">part 547 of this chapter</a> .
<b>Commission</b>	The National Indian Gaming Commission, established by the Indian Gaming Regulatory Act, <a href="#">25 U.S.C. 2701</a> <i>et seq.</i>

## Glossary

TERM	DEFINITION
<b>Complimentary services and items</b>	Services and items provided to a patron at the discretion of an agent on behalf of the gaming operation or by a third party on behalf of the gaming operation. Services and items may include, but are not limited to, travel, lodging, food, beverages, or entertainment expenses.
<b>Count</b>	The act of counting and recording the drop and/or other funds. Also, the total funds counted for a particular game, player interface, shift, or other period.
<b>Count room</b>	A secured room where the count is performed in which the cash and cash equivalents are counted.
<b>Coupon</b>	A financial instrument of fixed wagering value, that can only be used to acquire non-cashable credits through interaction with a voucher system. This does not include instruments such as printed advertising material that cannot be validated directly by a voucher system.
<b>Currency cassette</b>	A compartment that contains a specified denomination of currency. Currency cassettes are inserted into kiosks, allowing them to dispense currency.
<b>Dedicated camera</b>	A video camera that continuously records a specific activity.
<b>Drop box</b>	A locked container in which cash or cash equivalents are placed at the time of a transaction, typically used in card games.
<b>Drop proceeds</b>	The total amount of financial instruments removed from drop boxes and financial instrument storage components.
<b>Exception report</b>	A listing of occurrences, transactions or items that fall outside a predetermined range of acceptability.
<b>Financial instrument</b>	Any tangible item of value tendered in Class II game play, including, but not limited to bills, coins, vouchers, and coupons.
<b>Financial instrument storage component</b>	Any component that stores financial instruments, such as a drop box, but typically used in connection with player interfaces.
<b>Gaming promotion</b>	Any promotional activity or award that requires game play as a condition of eligibility.

## Glossary

TERM	DEFINITION
<b>Generally Accepted Accounting Principles (GAAP)</b>	A widely accepted set of rules, conventions, standards, and procedures for reporting financial information, as established by the Financial Accounting Standards Board (FASB), including, but not limited to, the standards for casino accounting published by the American Institute of Certified Public Accountants (AICPA).
<b>Generally Accepted Auditing Standards (GAAS)</b>	A widely accepted set of standards that provide a measure of audit quality and the objectives to be achieved in an audit, as established by the Auditing Standards Board of the American Institute of Certified Public Accountants (AICPA).
<b>Governmental Accounting Standards Board (GASB)</b>	Generally accepted accounting principles used by state and local governments.
<b>Independent</b>	The separation of functions to ensure that the agent or process monitoring, reviewing, or authorizing the controlled activity, function, or transaction is separate from the agents or process performing the controlled activity, function, or transaction.
<b>Kiosk</b>	A device capable of redeeming vouchers and/or wagering credits or initiating electronic transfers of money to or from a patron deposit account.
<b>Lines of credit</b>	The privilege granted by a gaming operation to a patron to: (1) Defer payment of debt; or (2) Incur debt and defer its payment under specific terms and conditions.
<b>Manual payout</b>	Any non-automated payout.
<b>Marker</b>	A document, signed by the patron, promising to repay credit issued by the gaming operation.
<b>MICS</b>	Minimum internal control standards in this part.
<b>Network communication equipment</b>	A device or collection of devices that controls data communication in a system including, but not limited to, cables, switches, hubs, routers, wireless access points, landline telephones and cellular telephones.
<b>Patron</b>	A person who is a customer or guest of the gaming operation and may interact with a Class II game. Also may be referred to as a “player.”

## Glossary

TERM	DEFINITION
<b>Patron deposit account</b>	An account maintained on behalf of a patron, for the deposit and withdrawal of funds for the primary purpose of interacting with a gaming activity.
<b>Player interface</b>	Any component(s) of a Class II gaming system, including an electronic or technologic aid (not limited to terminals, player stations, handhelds, fixed units, etc.), that directly enables player interaction in a Class II game.
<b>Prize payout</b>	Payment to a player associated with a winning or qualifying event.
<b>Promotional progressive pots and/or pools</b>	Funds contributed to a game by and for the benefit of players that are distributed to players based on a predetermined event.
<b>Shift</b>	A time period, unless otherwise approved by the tribal gaming regulatory authority, not to exceed 24 hours.
<b>Skill</b>	An agent financed by the gaming operation and acting as a player.
<b>Smart card</b>	A card with embedded integrated circuits that possesses the means to electronically store or retrieve account data.
<b>Sufficient clarity</b>	The capacity of a surveillance system to record images at a minimum of 20 frames per second or equivalent recording speed and at a resolution sufficient to clearly identify the intended activity, person, object, or location.
<b>Surveillance operation room(s)</b>	The secured area(s) where surveillance takes place and/or where active surveillance equipment is located.
<b>Surveillance system</b>	A system of video cameras, monitors, recorders, video printers, switches, selectors, and other equipment used for surveillance.
<b>SICS (System of Internal Control Standards)</b>	An overall operational framework for a gaming operation that incorporates principles of independence and segregation of function, and is comprised of written policies, procedures, and standard practices based on overarching regulatory standards specifically designed to create a system of checks and balances to safeguard the integrity of a gaming operation and protect its assets from unauthorized access, misappropriation, forgery, theft, or fraud.
<b>Tier A</b>	Gaming operations with annual gross gaming revenues of more than \$3 million but not more than \$8 million.

## Glossary

TERM	DEFINITION
<b>Tier B</b>	Gaming operations with annual gross gaming revenues of more than \$8 million but not more than \$15 million.
<b>Tier C</b>	Gaming operations with annual gross gaming revenues of more than \$15 million.
<b>TGRA</b>	Tribal gaming regulatory authority, which is the entity authorized by tribal law to regulate gaming conducted pursuant to the Indian Gaming Regulatory Act.
<b>TICS</b>	Tribal Internal Control Standards established by the TGRA that are at least as stringent as the standards set forth in this part.
<b>Vault</b>	A secure area where cash and cash equivalents are stored.
<b>Voucher</b>	A financial instrument of fixed wagering value, usually paper, that can be used only to acquire an equivalent value of cashable credits or cash through interaction with a voucher system.
<b>Voucher system</b>	A system that securely maintains records of vouchers and coupons; validates payment of vouchers; records successful or failed payments of vouchers and coupons; and controls the purging of expired vouchers and coupons.

## Complimentary Services or Items – 25 CFR § 543.13 Toolkit

### 543.13(a): Supervision.

Supervision must be provided as needed for approval of complimentary services by an agent(s) with authority equal to or greater than those being supervised.



#### Intent

To provide for proper supervision of activity involving complimentary services or items to ensure procedures are conducted correctly and accurately, protect the Tribal assets, and to help ensure the integrity of the complimentary service or item(s) activities.



#### Testing

- ✓ Review organizational chart, department schedules, and/or job descriptions for personnel who perform and supervise complimentary services or items procedures to determine that the structure of supervision is effectively in place.
- ✓ Observe the issuance of complimentary services or items to verify proper supervision is provided.
- ✓ Inquire with supervisory personnel to determine what types of tasks are performed as part of the supervision of complimentary services or items, such as: monitoring staff, scheduling, communicating findings, etc. Further inquiries may be needed based on what is verified by reviews and observations from testing #1 and #2.



#### Best Practice

Effective supervision should be by someone of equal or greater authority than those being supervised. If supervision is of equal authority, consider additional controls for sensitive reviews, such as those that may detect possible incidents of collusion. If one person performs all complimentary services or items procedures, supervision can be provided by a supervisor from an external department, as long as the supervisor is independent of the transactions being reviewed.

If applicable, utilize approval workflows in a gaming operation management system and document supervisory reviews electronically for audit trails. Depending on the size of the gaming operation, utilize dual approvals for high-value comps.

## 543.13(b): Complimentary services or items.

Controls must be established and procedures implemented for complimentary services or items that address the following:

- (1) Agents authorized to approve the issuance of complimentary services or items, including levels of authorization;



### Intent

To ensure each control is identified in the TICS and written procedures documented in the Operations SICS and to provide for the protection of assets and verify the issuance of complimentary services or items is approved and authorized by appropriate personnel, and within their respective limits.



### Testing

- ✓ Review TICS and SICS to confirm controls and procedures for issuance and authorization levels are established and implemented. Review employee listing, authorization matrix, and issuance documentation. Ensure comps issued follow TICS and SICS for agent(s) and their respective authorization level.
- ✓ For selected test period, examine complimentary services or items documentation to verify authorized agent(s) and their respective authorization level.
- ✓ Inquire of agent(s) involved in issuing and approving complimentary services or items to ensure they understand TICS and SICS and the authorization levels.



### Best Practice

Consider including controls if manual complimentary services or items are prohibited.

General industry practice includes a TGRA-approved official comp form with an up-to-date authorization matrix of agent(s) approved to issue comps and their respective authorization levels, which are incorporated into the TICS and/or SICS. Limit player management system access via user permissions. Require a periodic review and re-certification of authorized agent(s).

Consider including any prohibitions such as self-comping, issuing to immediate family members, non-gaming related purposes, etc.

Ensure controls address authorized personnel approved to use comps (no tribal employee should have comp authority; manual comp book or system authority to issue, approve, or request casino personnel to do such action.)

## Complimentary Services or Items – 25 CFR § 543.13 Toolkit

### 543.13(b): Complimentary services or items.

Controls must be established and procedures implemented for complimentary services or items that address the following:

- (2) Limits and conditions on the approval and issuance of complimentary services or items;



#### Intent

To provide for the protection of assets and verify the approval and issuance of complimentary services or items have limits and conditions to prevent fraud, waste, and abuse.



#### Testing

- ✓ Review TICS and SICS to confirm controls and procedures for comping limits and conditions are established and implemented. Review employee listing, authorization matrix, and issuance documentation. Ensure comps issued follow TICS and SICS for the clearly defined limits and conditions on the approval and issuance of comps.
- ✓ For selected test period, examine complimentary services or items documentation to verify compliance with limits and conditions.
- ✓ Inquire of agent(s) involved in issuing and approving complimentary services or items to ensure they understand TICS and SICS and all the limits and conditions.
- ✓ Request agent to attempt a near-limit transaction to confirm enforcement.



#### Best Practice

Procedures often prohibit issuing comps to family members, employees, vendors, etc. to avoid any conflicts of interest and potential collusion. Additionally, any comps should be gaming-related with a documented reason for the comp (e.g. player performance, encourage loyalty or loyal player reward, etc.). Consider automating limits in the player management system (e.g. \$500 per patron, per day). Provide ongoing training to staff on comp thresholds. Monitor reports for employees consistently issuing near-limit comps and cumulative totals of comps issued to any one patron by any one employee for the period under review.

## Complimentary Services or Items – 25 CFR § 543.13 Toolkit

### 543.13(b): Complimentary services or items.

Controls must be established and procedures implemented for complimentary services or items that address the following:

- (3) Making and documenting changes to conditions or limits on the approval and issuance of complimentary services or items;



#### Intent

To provide for the protection of assets and verify the changes to conditions or limits on the approval and issuance of complimentary services or items are appropriately documented and approved, to prevent fraud, waste, and abuse.



#### Testing

- ✓ Review TICS and SICS to confirm controls and procedures for making and documenting changes to comping limits and conditions are established and implemented. Verify changes are reflected in practice.
- ✓ For selected test period, examine complimentary services or items documentation to verify compliance with limits and conditions.
- ✓ Inquire of agent(s) involved in issuing and approving complimentary services or items to ensure they understand TICS and SICS and all the limits and conditions, including any recent changes.



#### Best Practice

Maintain version-controlled TICS and SICS to track all changes.

Require TGRA notification/approval for all changes. Document rationale for all changes in an audit log.

## Complimentary Services or Items – 25 CFR § 543.13 Toolkit

### 543.13(b): Complimentary services or items.

Controls must be established and procedures implemented for complimentary services or items that address the following:

- (4) Documenting and recording the authorization, issuance, and redemption of complimentary services or items, including cash and non-cash gifts;



#### Intent

To ensure controls are established and procedures implemented to identify authorization, issuance, and redemption in which agent(s) are approved to issue complimentary services or items.



#### Testing

- ✓ Review TICS and SICS to confirm controls and procedures for documenting and recording the authorization, issuance, and redemption of complimentary services or items, including cash and non-cash gifts, are established and implemented.
- ✓ Examine complimentary services or items documentation to ensure all appropriate information is recorded and the comp is appropriately authorized.
- ✓ Inquire of agent(s) involved in issuing and approving complimentary services or items to ensure they understand TICS and SICS and all the documentation and recording associated with the procedures.



#### Best Practice

Standardize forms and/or system fields for comp documentation. If system is utilized, require mandatory fields prior to approval and submission is finalized. Perform ongoing data integrity checks.

## Complimentary Services or Items – 25 CFR § 543.13 Toolkit

### 543.13(b): Complimentary services or items.

Controls must be established and procedures implemented for complimentary services or items that address the following:

- (4) Documenting and recording the authorization, issuance, and redemption of complimentary services or items, including cash and non-cash gifts;
  - (i) Records must include the following for all complimentary items and services equal to or exceeding an amount established by the gaming operation and approved by the TGRA:



### Intent

To provide for the protection of assets and TGRA approval for all complimentary services or items equal to or exceeding an amount established by the gaming operation.



### Testing

- ✓ Review TICS and SICS for establishment of amount and approval by the TGRA.



### Best Practice

Incorporate a standardized form and authorization matrix in the SICS.

Consider expanding required information documented such as "purpose of comp", to assist with the justification and audit of complimentary services and items.

## Complimentary Services or Items – 25 CFR § 543.13 Toolkit

### 543.13(b): Complimentary services or items.

Controls must be established and procedures implemented for complimentary services or items that address the following:

- (4) Documenting and recording the authorization, issuance, and redemption of complimentary services or items, including cash and non-cash gifts;
  - (i) Records must include the following for all complimentary items and services equal to or exceeding an amount established by the gaming operation and approved by the TGRA:
    - (A) Name of patron who received the complimentary service or item;



### Intent

To provide for the protection of assets and establish a record by documenting the patrons' name, the authorization, issuance, and redemption of the complimentary services or items, including cash and non-cash gifts, in accordance with TGRA-approved amounts.



### Testing

- ✓ Examine complimentary services or items documentation to ensure the name of the patron receiving the comp is recorded.



### Best Practice

Utilizing a standard form that contains a place to document the name of the patron or ensuring the player management system in place documents the name of the patron receiving the complimentary service or item.

## Complimentary Services or Items – 25 CFR § 543.13 Toolkit

### 543.13(b): Complimentary services or items.

Controls must be established and procedures implemented for complimentary services or items that address the following:

- (4) Documenting and recording the authorization, issuance, and redemption of complimentary services or items, including cash and non-cash gifts;
  - (i) Records must include the following for all complimentary items and services equal to or exceeding an amount established by the gaming operation and approved by the TGRA:

(B) Name(s) of issuer(s) of the complimentary service or item;



### Intent

To provide for the protection of assets and establish a record by documenting the patrons' name, the authorization, issuance, and redemption of the complimentary services or items, including cash and non-cash gifts, in accordance with TGRA-approved amounts.



### Testing

- ✓ Examine complimentary services or items documentation to ensure the name of the issuer of the comp is recorded.



### Best Practice

Utilizing a standard form that contains a place to document the name of the patron or ensuring the player management system in place documents the name of the patron receiving the complimentary service or item.

## Complimentary Services or Items – 25 CFR § 543.13 Toolkit

### 543.13(b): Complimentary services or items.

Controls must be established and procedures implemented for complimentary services or items that address the following:

- (4) Documenting and recording the authorization, issuance, and redemption of complimentary services or items, including cash and non-cash gifts;
  - (i) Records must include the following for all complimentary items and services equal to or exceeding an amount established by the gaming operation and approved by the TGRA:
    - (C) The actual cash value of the complimentary service or item;



### Intent

To provide for the protection of assets and establish a record by documenting the actual cash value of the complimentary service or item, the authorization, issuance, and redemption of the complimentary services or items, including cash and non-cash gifts, in accordance with TGRA-approved amounts.



### Testing

- ✓ Examine complimentary services or items documentation to ensure the actual cash value of the comp is recorded.



### Best Practice

Utilizing a standard form that contains a place to document the actual cash value or ensuring the player management system in place documents the actual cash value of the complimentary service or item.

## Complimentary Services or Items – 25 CFR § 543.13 Toolkit

### 543.13(b): Complimentary services or items.

Controls must be established and procedures implemented for complimentary services or items that address the following:

- (4) Documenting and recording the authorization, issuance, and redemption of complimentary services or items, including cash and non-cash gifts;
  - (i) Records must include the following for all complimentary items and services equal to or exceeding an amount established by the gaming operation and approved by the TGRA:
    - (D) The type of complimentary service or item (i.e., food, beverage); and



### Intent

To provide for the protection of assets and establish a record by documenting the type of complimentary service or item, the authorization, issuance, and redemption of the complimentary services or items, including cash and non-cash gifts, in accordance with TGRA-approved amounts.



### Testing

- ✓ Examine complimentary services or items documentation to ensure the type of the comp is recorded.



### Best Practice

Utilizing a standard form that contains a place to document the type or ensuring the player management system in place documents the type of complimentary service or item.

Consider expanding TICS and/or SICS to define expectations of the types of complimentary services or items to be included.

## Complimentary Services or Items – 25 CFR § 543.13 Toolkit

### 543.13(b): Complimentary services or items.

Controls must be established and procedures implemented for complimentary services or items that address the following:

- (4) Documenting and recording the authorization, issuance, and redemption of complimentary services or items, including cash and non-cash gifts;
  - (i) Records must include the following for all complimentary items and services equal to or exceeding an amount established by the gaming operation and approved by the TGRA:
    - (E) Date the complimentary service or item was issued.



### Intent

To provide for the protection of assets and establish a record by documenting the date of complimentary service or item, the authorization, issuance, and redemption of the complimentary services or items, including cash and non-cash gifts, in accordance with TGRA-approved amounts.



### Testing

- ✓ Examine complimentary services or items documentation to ensure the date of the comp is recorded.



### Best Practice

Utilizing a standard form that contains a place to document the date of issuance or ensuring the player management system in place documents the date of issuance of the complimentary service or item.

## 543.13(c)

Complimentary services and items records must be summarized and reviewed for proper authorization and compliance with established authorization thresholds.

- (1) A detailed reporting of complimentary services or items transactions that meet an established threshold approved by the TGRA must be prepared at least monthly.



### Intent

To provide for the protection of assets and verify a detailed report of transactions is prepared and reviewed at least monthly for fraud, waste, and abuse.



### Testing

- ✓ Examine the detailed monthly report of transactions to verify that the transactions meet the established threshold approved by the TGRA and determine if it is prepared at least monthly.



### Best Practice

Automate report generation directly from the player management system and/or including manual complimentary services or items. Flag unusual comping patterns for further review and investigation. Ensure controls identify who the report is provided to such as Revenue Audit.

Consider expanding TICS and/or SICS to identify how the review is documented such as signature of reviewer and indication of errors or issues. This should include definitions for electronic signatures and reviews.

## Complimentary Services or Items – 25 CFR § 543.13 Toolkit

### 543.13(c)

Complimentary services and items records must be summarized and reviewed for proper authorization and compliance with established authorization thresholds.

(2) The detailed report must be forwarded to management for review.



#### Intent

To provide for the protection of assets and verify a detailed report of transactions is prepared and reviewed at least monthly for fraud, waste, and abuse.



#### Testing

- ✓ Examine detailed monthly reports for evidence of management review (e.g., management sign-off and date of review, management e-mail response, exception report, etc.)
- ✓ Inquire of management to determine the review process.



#### Best Practice

Distribute monthly reports to multiple reviewers (executive management, finance, compliance, TGRA, etc.).

Require management to document follow-up actions on any flagged items. Implement exception reporting with escalation procedures for any potential investigations.

## 543.13(d): Variances

The operation must establish, as approved by the TGRA, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented.



### Intent

To provide for the protection of assets and to establish a record by verifying that the gaming operation maintains TGRA approved thresholds and by investigating any variances for potential fraud, waste or abuse.



### Testing

- ✓ Review TICS and SICS for established threshold level, TGRA approval, and review process.
- ✓ Review complimentary services or items documentation to ensure variances which exceed the established threshold are properly documented, reviewed, and investigated.



### Best Practice

Automate variance alerts in the player management system.

Maintain an investigation log with corrective actions.

Regularly trend and analyze variances to spot systemic issues.

Consider expanding TICS and/or SICS to include independent reviews.