

**Auditing Revenue**

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**Supervision 543.24(a)**

- Must be provided as needed for *bingo operations*
- Authority must be equal to or greater than those being supervised

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**Independence 543.24(b)**

- Revenue audits must be performed by agent(s) *independent* of transactions being audited

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### Documentation 543.24(c)

- What needs to be documented and maintained?
  - Revenue audit procedures
  - Exceptions noted
  - Follow-up

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### Controls 543.24(d)

- Controls must be established and procedures implemented to audit of each of the following operational areas:
 

• Bingo	• Patron deposit accounts
• Pull-tabs	• Lines of credit
• Card games	• Drop and count
• Gaming promotions and player tracking	• Cage, Vault, cash and cash equivalents
• Complimentary services and items	• Inventory

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### Bingo 543.24(d)(1)

- Monthly, reconcile ending balance in bingo control log to bingo paper inventory
  - Investigate and document any variances
- Daily reconcile supporting documents to summarized paperwork or electronic records
- Monthly, review variances of bingo accounting data in accordance with established threshold
  - Investigate and document any variances

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### Bingo 543.24(d)(1)

- Monthly, review statistical reports for deviations from mathematical expectations exceeding threshold established by TGRA
  - Investigate and document deviations compared to mathematical expectations required to be submitted per 25 CFR Part 547.4
- Monthly, foot random sample of vouchers redeemed and trace totals to totals recorded in the voucher system and to cashier's accountability document

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### Pull Tabs 543.24(d)(2)

- Daily, verify the total amount of winning pull tabs redeemed
- Monthly, verify ending balance in pull tab control log to pull tabs inventory
  - Investigate and document any variance
- Monthly, compare amount of pull tab sales on control log to actual pull tab sales
  - Is it reasonable?

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### Pull Tabs 543.24(d)(2)

- Monthly, review statistical reports for any deviations exceeding threshold, as defined by TGRA
  - Investigate and document any large or unusual fluctuations noted

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### Card Games 543.24(d)(3)

- Daily, reconcile amount on progressive sign/meter
- Reconcile amount to the cash counted/ received by cage and payouts made for each promotional progressive pot and pool
  - Reconciliation must be documented and include reasons for differences and adjustments

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### Card Games 543.24(d)(3)

- Monthly, review all payouts for promotional progressive pots, pools, or other promotions
  - Verify:
    - Payout accuracy
    - Proper accounting treatment
    - Conducted in accordance with conditions provided to patrons
- At conclusion of each contest, reconcile all contest/tournament entry and payout forms to amounts recorded in accountability document

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### Gaming Promotions and Player Tracking 543.24(d)(4)

- Monthly, review promotional payments, drawings, and giveaway programs
  - Verify
    - >Payout accuracy
    - >Proper accounting treatment
    - >Conducted in accordance with rules provided to patrons

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### Gaming Promotions and Player Tracking 543.24(d)(4)

- Monthly, for computerized player tracking systems perform the following:
  - Review authorization documentation for all manual point additions/deletions for propriety
  - Review exception reports, including transfers between accounts
  - Review documentation related to access to inactive and closed accounts

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### Gaming Promotions and Player Tracking 543.24(d)(4)

- Annually, review of configuration parameters for accuracy and appropriate management authorization.
  - Review by agent(s) independent of those setting up or make changes to system parameters
  - Document and maintain test results

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### Complimentary Services or Items 543.24(d)(5)

- Monthly, review reports required in 25 CFR Part 543.13(d)
  - Report documents review of variances exceeding threshold, approved by TGRA
- These reports must be made available to those entities authorized by the TGRA, Tribal law or Ordinance

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**Patron Deposit Accounts  
543.24(d)(6)**

- Weekly, reconcile patron deposit account liability to the system record
- Weekly, review manual increases and decreases to/from player deposit accounts for proper authorization

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**Lines of Credit 543.24(d)(7)(i)**

- At least three times a year, agent(s) independent of cage, credit and collections must review:
  - Select a sample of line of credit accounts
  - Ascertain compliance with credit limits and other credit issuance procedures

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**Lines of Credit 543.24(d)(7)(i)**

- Three times a year, independent agent(s) must review (Cont.):
  - Reconcile outstanding balances of active and inactive accounts on accounts receivable listing to individual credit records and physical instruments
    - Once a year for inactive accounts
  - Examine line of credit records for appropriate collection efforts and payments are being properly recorded

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**Lines of Credit  
543.24(d)(7)(i)&(ii)**

- Three times a year, independent agent(s) must review (Cont.):
  - At least 5 days during review period, reconcile partial payment receipts to total payments recorded by cage
    - For the day
    - Account for receipts numerically
- Monthly, perform evaluation of collection percentage of credit issued
  - To identify unusual trends

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**Drop and Count 543.24(d)(8)(i)**

- Quarterly, test currency counter and currency counter interface
  - Unannounced tests
  - Test results documented, signed by agent and maintained
  - All denominations of currency and cash-out tickets counted by currency counter tested
  - May be performed by Internal Audit or TGRA

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**Drop and Count 543.24(d)(8)(ii)**

- Quarterly, test weigh scale and weigh scale interface
  - Unannounced tests
  - Test results documented, signed by agent and maintained
  - May be performed by Internal Audit or TGRA

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### Drop and Count 543.24(d)(8)(iii)

- For computerized key security systems controlling access to drop and count keys perform the following:
  - Quarterly, review report indicating transactions performed by individual(s) who add, delete and change users' access within the system

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### Drop and Count 543.24(d)(8)(iii)

- For computerized key security systems (Cont.):
  - Quarterly, review report indicating all transactions performed for any unusual drop and count key removals or key returns
  - Quarterly, review a sample of users assigned access to drop and count keys
    - Determine whether access to assigned keys is appropriate relative to their job position

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### Drop and Count 543.24(d)(8)(iv)

- For computerized key security systems (Cont.):
  - Quarterly, perform an inventory of all controlled keys and reconcile to records
    - Records include keys made, issued and destroyed
    - Investigate any keys unaccounted for
    - Document investigations

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**Cage, Vault, Cash and Cash  
Equivalents 543.24(d)(9)(i) & (ii)**

- Monthly, reconcile cage accountability to general ledger
- Monthly, trace amounts on cage deposits to amounts in bank statements

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**Cage, Vault, Cash and Cash  
Equivalents 543.24(d)(9)(iii)**

- Twice annually, count all funds in all gaming areas, kiosks, cash-out ticket redemption machines and change machines
  - Count all chips, tokens by denomination and type
  - Count individual straps, bags and imprest banks on a sample basis
  - Reconcile all amounts counted to amounts recorded on accountability forms to ensure proper recording

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**Cage, Vault, Cash and Cash  
Equivalents 543.24(d)(9)(iii)**

- Twice annual Count (cont.)
  - Count must be completed within same gaming day
  - Documentation evidencing the amount counted and comparison to accountability forms maintained
    - Counts must be observed by an individual independent of the department being counted
      - ✓ The individual responsible for the funds may perform actual count while being observed
    - Internal audit may perform and/or observe counts

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**Cage, Vault, Cash and Cash  
Equivalents 543.24(d)(9)(iv) & (v)**

- At least annually, select a sample to trace the dollar amount from the purchase invoice to the accountability document that indicates the increase to the chip or token inventory
- At fiscal year end, create and maintain documentation evidencing amount of chip/token liability from the previous year and explanations for adjustments to the liability account, including adjustments for chip/token float

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**Cage, Vault, Cash and Cash  
Equivalents 543.24(d)(9)**

- Monthly, review sample of returned checks to determine required information was recorded at the time check was accepted
- Monthly, review exception reports for all computerized cage systems for propriety of transactions and unusual occurrences
- Daily, reconcile all parts of forms used to document increases/decreases to total cage inventory,
  - Investigate and document variances

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**Cage, Vault, Cash and Cash  
Equivalents 543.24(d)(10)**

- Monthly, verify receipt, issuance and use of controlled inventory
  - Including, but not limited to, bingo cards, pull tabs, playing cards, keys, pre-numbered and/or multi-part forms
- Periodically, perform minimum bankroll calculations to confirm that sufficient cash is maintained

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## Questions



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