

Fiscal Year 2020 Top 5 National Findings – 543.24 Auditing Revenue

1. **543.24(d)(4)(iii)** At least annually, all computerized player tracking systems must be reviewed by agent(s) independent of the individuals that set up or make changes to the system parameters. The review must be performed to determine that the configuration parameters are accurate and have not been altered without appropriate management authorization Document and maintain the test results.
 - **Intent:** To provide for the protection of assets and detection of potentially fraudulent transactions related to player tracking systems and transactions.
2. **543.24(d)(4)(ii)(C)** At least monthly, for computerized player tracking systems, perform the following procedures: ...Review documentation related to access to inactive and closed accounts.
 - **Intent:** To provide for the protection of assets and detect potentially fraudulent transactions related to player tracking systems and transactions.
3. **543.24(d)(8)(iv)** At least quarterly, an inventory of all controlled keys must be performed and reconciled to records of keys made, issued, and destroyed. Investigations must be performed for all keys unaccounted for, and the investigation documented.
 - **Intent:** To provide for the protection of assets and verify accurate accounting for sensitive drop and count keys.
4. **543.24(d)(10)(i)** At least 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.
 - **Intent:** To provide for the protection of assets and verify controlled inventory is properly monitored.
5. **543.24(d)(4)(ii)(A)** At least monthly, for computerized player tracking systems, perform the following procedures: Review authorization documentation for all manual point additions/deletions for propriety.
 - **Intent:** To provide for the protection of assets and detect potentially fraudulent transactions related to player tracking systems and transactions.