

**NATIONAL INDIAN GAMING COMMISSION
MICS AUDIT CHECKLIST
CAGE (CG)**

#	MICS QUESTION	YES	NO	W/P REF	MICS	COMMENT
(b) Personal checks, cashier's checks, payroll checks, and counter checks.						
1.	If personal checks, cashier's checks, payroll checks or counter checks are cashed at the cage, has the gaming operation established and implemented appropriate controls for purposes of security and integrity (Indicators: Identification verification, prompt endorsement, acceptance procedures, inclusion in cage accountability and deposit procedures)? (Review supporting documentation)	_____	_____	_____	542.14(b)(1)	
2.	Has the gaming operation received approval for the controls related to security and integrity? (Review TGRA approval)	_____	_____	_____	542.14(b)(1)	
3.	Has the gaming operation established and complied with procedures for the acceptance of personal checks, collecting and recording checks returned to the gaming operation after deposit and re-deposit? (Review supporting documentation)	_____	_____	_____	542.14(b)(2)	
4.	Has the gaming operation established and complied with procedures for the write-off authorizations of returned checks (Refer to Credit Section F-Write off standards for indicators of compliance)? (Review supporting documentation)	_____	_____	_____	542.14(b)(2)	
5.	Has the gaming operation received approval for the check cashing procedures in questions 3-4? (Review TGRA approval)	_____	_____	_____	542.14(b)(2)	
6.	When counter checks are issued, is the following included on the check: (Observation and inquiry) The customer's name and signature?	_____	_____	_____	542.14(b)(3)(i)	
7.	When counter checks are issued, is the following included on the check: (Observation and inquiry) The dollar amount of the counter check (both alpha and numeric)?	_____	_____	_____	542.14(b)(3)(ii)	

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8.	When counter checks are issued, is the following included on the check: (Observation and inquiry) The customer's bank name and bank account number?	_____	_____	_____	542.14(b)(3)(ii i)	
9.	When counter checks are issued, is the following included on the check: (Observation and inquiry) The date of issuance?	_____	_____	_____	542.14(b)(3)(i v)	
10.	When counter checks are issued, is the following included on the check: (Observation and inquiry) Signature or initials of the person approving the counter check transaction?	_____	_____	_____	542.14(b)(3)(v)	
11.	When traveler's checks or other guaranteed drafts such as cashier's checks are presented, does the cashier comply with the examination and documentation procedures as required by the issuer? (Inquiry)	_____	_____	_____	542.14(b)(4)	
(c) Customer deposited funds.						
12.	If the gaming operation permits a customer to deposit funds at the cage, the following standards apply: (Review supporting documentation) Is the receipt or withdrawal of a customer deposit evidenced by at least a two-part document with one copy going to the customer and one copy remaining in the cage file?	_____	_____	_____	542.14(c)(1)	
13.	If the gaming operation permits a customer to deposit funds at the cage, the following standards apply: (Review supporting documentation) Does the cage copy of the multi-part receipt contain the following information: Same receipt number on all copies?	_____	_____	_____	542.14(c)(2)(i)	

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14.	If the gaming operation permits a customer to deposit funds at the cage, the following standards apply: (Review supporting documentation) Does the cage copy of the multi-part receipt contain the following information: Customer's name and signature?	_____	_____	_____	542.14(c)(2)(ii)	
15.	If the gaming operation permits a customer to deposit funds at the cage, the following standards apply: (Review supporting documentation) Does the cage copy of the multi-part receipt contain the following information: Date of receipt and withdrawal?	_____	_____	_____	542.14(c)(2)(ii)	
16.	If the gaming operation permits a customer to deposit funds at the cage, the following standards apply: (Review supporting documentation) Does the cage copy of the multi-part receipt contain the following information: Dollar amount of deposit/withdrawal?	_____	_____	_____	542.14(c)(2)(iv)	
17.	If the gaming operation permits a customer to deposit funds at the cage, the following standards apply: (Review supporting documentation) Does the cage copy of the multi-part receipt contain the following information: Nature of deposit (cash, check, chips)?	_____	_____	_____	542.14(c)(2)(v)	
18.	If the gaming operation permits a customer to deposit funds at the cage, the following standards apply: (Review supporting documentation) Has the gaming operation established and do they comply with procedures for the following: Maintain a detailed record by customer name and date of all funds on deposit?	_____	_____	_____	542.14(c)(3)(i)	

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19.	If the gaming operation permits a customer to deposit funds at the cage, the following standards apply: (Review supporting documentation)					
	Has the gaming operation established and do they comply with procedures for the following:	_____	_____	_____	542.14(c)(3)(ii)	
	Maintain a current balance of all customer deposits that are in the cage/vault inventory or accountability?					
20.	If the gaming operation permits a customer to deposit funds at the cage, the following standards apply: (Review supporting documentation)					
	Has the gaming operation established and do they comply with procedures for the following:	_____	_____	_____	542.14(c)(3)(ii)	
	Reconcile the current balance with the deposits and withdrawals at least daily?					
21.	Has the gaming operation received approval for the procedures in questions 18-20? (Review TGRA approval)	_____	_____	_____	542.14(c)(3)(ii)	
22.	If the gaming operation permits a customer to deposit funds at the cage, the following standards apply: (Review supporting documentation)					
	Does the gaming operation describe the sequence of the required signatures attesting to the accuracy of the information contained on the customer deposit or withdrawal form ensuring that the form is signed by the cashier?	_____	_____	_____	542.14(c)(4)	
23.	If the gaming operation permits a customer to deposit funds at the cage, the following standards apply:					
	Has the gaming operation received approval for the signature attestation in question 22? (Review TGRA approval)	_____	_____	_____	542.14(c)(4)	

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24.	If the gaming operation permits a customer to deposit funds at the cage, the following standards apply: (Review supporting documentation) Are all customer deposits and withdrawal transactions at the cage recorded on a cage accountability form on a per-shift basis?	—	—	—	542.14(c)(5)	
25.	If the gaming operation permits a customer to deposit funds at the cage, the following standards apply: (Review supporting documentation) Are only cash, cash equivalents, chips and tokens accepted from customers for the purpose of a customer deposit?	—	—	—	542.14(c)(6)	
26.	If the gaming operation permits a customer to deposit funds at the cage, the following standards apply: (Review supporting documentation) Has the gaming operation established and do they comply with procedures that verify the customer's identity, including photo identification?	—	—	—	542.14(c)(7)	
27.	If the gaming operation permits a customer to deposit funds at the cage, the following standards apply: (Review supporting documentation) Has the gaming operation received approval for the customer verification procedures in question 26? (Review TGRA approval)	—	—	—	542.14(c)(7)	
28.	If the gaming operation permits a customer to deposit funds at the cage, the following standards apply: (Review supporting documentation) Is a file for customers prepared prior to acceptance of a deposit?	—	—	—	542.14(c)(8)	
(d) Cage and vault accountability standards.						
29.	Are all transactions that flow through the cage summarized on a cage accountability form on a per shift basis and supported by documentation? (Examination of records)	—	—	—	542.14(d)(1)	

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30.	Are the cage and vault (including coin rooms) inventories counted by the oncoming and outgoing cashiers and recorded at the end of each shift during which activity took place? (Examination of records-complete Cage Accountability worksheet.)	_____	_____	_____	542.14(d)(2)	
31.	Do both the oncoming and outgoing cashiers make individual counts for comparison of accuracy and maintenance of individual accountability that is recorded at the end of each shift in which activity took place?(Examination of records-complete Cage Accountability worksheet at question 30 above.)(Note: Unverified transfers of cash and/or cash equivalents are prohibited)(Revised 8/12/2005)	_____	_____	_____	542.14(d)(2)	
32.	Are all discrepancies in the above count noted and investigated? (Inquiry-complete Cage Accountability worksheet at question 30 above.)	_____	_____	_____	542.14(d)(2)	
33.	Has the gaming operation established and complied with a minimum bankroll formula to ensure the gaming operation maintains cash or cash equivalents (on hand and in the bank, if readily accessible) in an amount sufficient to satisfy obligations to the gaming operation's customers as they are incurred? (Review supporting documentation-complete Bankroll Verification worksheet.)	_____	_____	_____	542.14(d)(3)	
34.	Has the gaming operation received approval for minimum bankroll formula? (Review TGRA approval)	_____	_____	_____	542.14(d)(3)	
35.	Based on the result of the NIGC's minimum bankroll calculation, does the gaming operation maintain a sufficient bankroll? (Review other-complete NIGC's Minimum Bankroll worksheet-complete Bankroll Verification worksheet at question 33 above.)	_____	_____	_____	542.14(d)(3)	
(e) Chip and token standards.						
36.	Has the gaming operation established and do they	_____	_____	_____	542.14(e)	

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	comply with procedures for the receipt, inventory, storage and destruction of gaming chips and tokens? (Review supporting documentation and inquiry)					
37.	Has the gaming operation received approval for chips and token procedures in question 43? (Review TGRA approval)	___	___	___	542.14(e)	
(f) Coupon standards						
38.	Has the gaming operation established and do they comply with procedures for the exchange of coupons for chips and/or tokens or other coupon programs? (Review supporting documentation and inquiry)	___	___	___	542.14(f)	
39.	Has the gaming operation received approval for the coupon program procedures in question 45? (Review TGRA approval)	___	___	___	542.14(f)	
(g) Accounting/auditing standards.						
40.	Is the cage accountability reconciled to the general ledger at least monthly? (Inquiry and review other- previous month end reconciliation)	___	___	___	542.14(g)(1)	
41.	Is a trial balance of gaming operation accounts receivable, including the name of customers and account balances, prepared at least monthly for active, inactive, settled or written-off accounts? (Inquiry and review other- review most recent monthly trial balance)	___	___	___	542.14(g)(2)	
42.	Is the trial balance of gaming operation accounts receivable reconciled to the general ledger each month and is the reconciliation and any follow-up performed documented and maintained for inspection? (Inquiry and review other- most recent month-end trial balance and reconciliation)	___	___	___	542.14(g)(3)	
43.	Is the information in question 42 provided to the TGRA upon request? (Inquiry)	___	___	___	542.14(g)(3)	
44.	On a monthly basis, is an evaluation of the	___	___	___	542.14(g)(4)	

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	collection percentage of credit issued to identify unusual trends performed? (Examination of records and inquiry)					
45.	Are all cage and credit accounting procedures and any follow-up performed documented and maintained for inspection? (Examination of records and inquiry)	—	—	—	542.14(g)(5)	
46.	Are the cage and credit accounting procedures and follow-up provided to the TGRA upon request? (Inquiry)	—	—	—	542.14(g)(5)	
(h) Extraneous items.						
47.	Has the gaming operation established and complied with procedures to address the transporting of extraneous items, such as coats, purses, and/or boxes, into and out of the cage, coin room, count room and/or the vault? (Inquiry and review policies and procedures)	—	—	—	542.14(h)	
48.	Has the gaming operation received approval for the extraneous items procedures in question 47? (Review TGRA approval)	—	—	—	542.14(h)	
(a) Computer applications.						
49.	If the gaming operation is utilizing any computer applications with alternative documentation and/or procedures, did the gaming operation receive approval for such procedures? (Review TGRA approval)	—	—	—	542.14(a)	
NIGC Fees						
50.	Has the gaming operation computed the NIGC fee assessment for the most recent calendar year correctly? (Review other-complete NIGC Fee worksheet)	—	—	—	514.1(c)	
51.	Did the gaming operation reconcile its quarterly fee assessment reports with the audited financial statements? (Review other-reconciliation report)	—	—	—	571.14	