

NATIONAL INDIAN GAMING COMMISSION
MICS AUDIT CHECKLIST
BINGO (BI)

#	MICS QUESTION	YES	NO	W/P REF	MICS	COMMENT
(b) Game play standards.						
1.	Is the function of seller and payout verifier segregated? (Note: Employees who sell cards on the floor (exchange of cards/Bingo Paper for currency) are prohibited from verifying payouts with cards in their possession that are active or currently in play. Gaming operations with a computerized system, floor clerks who sell cards on the floor are permitted to announce the serial numbers of winning cards.) (Observation and inquiry)	—	—	—	542.7(b) (1)	
2.	Are all sales of bingo cards documented by recording at least the following: (Examination of records) Date?	—	—	—	542.7(b) (2)(i)	
3.	Are all sales of bingo cards documented by recording at least the following: (Examination of records) Shift? (If applicable)	—	—	—	542.7(b) (2)(ii)	
4.	Are all sales of bingo cards documented by recording at least the following: (Examination of records) Session? (If applicable)	—	—	—	542.7(b) (2)(iii)	
5.	Are all sales of bingo cards documented by recording at least the following: (Examination of records) Dollar amount?	—	—	—	542.7(b) (2)(iv)	
6.	Are all sales of bingo cards documented by recording at least the following: (Examination of records) Signature, initials or identification number of at least one seller (If manually documented)?	—	—	—	542.7(b) (2)(v)	

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7.	Are all sales of bingo cards documented by recording at least the following: (Examination of records) Signature, initials or identification number of person independent of seller who has randomly verified the card sales. (This requirement is not applicable to locations with \$1 million or less in annual write.)	_____	_____	_____	542.7(b) (2)(vi)	
8.	Is the total win and write computed and recorded by shift (or session, if applicable)? (Examination of records)	_____	_____	_____	542.7(b) (3)	
9.	Has the gaming operation established and complied with documented procedures that ensure the correct calling of numbers selected in the bingo game? (Inquiry and review policies and procedures)	_____	_____	_____	542.7(b) (4)	
10.	Has the gaming operation received approval for such procedures? (Review TGRA approval)	_____	_____	_____	542.7(b) (4)	
11.	Is each ball shown to a camera immediately before it is called so that it is individually displayed to all customers? (Observation)	_____	_____	_____	542.7(b) (5)	
12.	For speed bingo games not covered by cameras, is each ball verified by a person independent of the bingo caller responsible for calling the speed bingo game? (Observation and inquiry)	_____	_____	_____	542.7(b) (5)	
13.	For all coverall games and other games offering a payout of \$1,200 or more, as the balls are called are the numbers immediately recorded by the caller and maintained for a minimum of 24 hours? (Observation/ inquiry)	_____	_____	_____	542.7(b) (6)	
14.	Are controls present to assure that the numbered balls are placed back into the selection device prior to calling the next game? (Observation and inquiry)	_____	_____	_____	542.7(b) (7)	

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15.	Is the authenticity (valid winning card) of each payout verified by at least two persons? (Note: A computerized card verifying system may function as the second person verifying the payout if the card with the winning number is displayed on a reader board.) (Observation and inquiry)	_____	_____	_____	542.7(b)) (8)	
16.	Do payouts in excess of \$1,200 require written approval, by personnel independent of the transaction, that the bingo card has been examined and verified with the bingo card record to ensure that the ticket has not been altered? (Examination of records)	_____	_____	_____	542.7(b)) (9)	
17.	Is the total payout computed and recorded by shift or session, if applicable (Applicability refers to either shift or session as determined by management)? (Examination of records)	_____	_____	_____	542.7(b)) (10)	
(c) Promotional payouts or awards.						
18.	If the gaming operation offers promotional payouts or awards, does the payout form or documentation include the following: (Examination of records) Date and time?	_____	_____	_____	542.7(c)) (1)(i)	
19.	If the gaming operation offers promotional payouts or awards, does the payout form or documentation include the following: (Examination of records) Dollar amount of payout or description of personal property (e. g., jacket, toaster, car, etc.) including the fair market value?	_____	_____	_____	542.7(c)) (1)(ii)	
20.	If the gaming operation offers promotional payouts or awards, does the payout form or documentation include the following: (Examination of records) Type of promotion (Promotional payout as defined in Sec. 542.2)?	_____	_____	_____	542.7(c)) (1)(iii)	

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21.	If the gaming operation offers promotional payouts or awards, does the payout form or documentation include the following: (Examination of records) Signature of at least one employee authorizing and completing the transaction?	_____	_____	_____	542.7(c) (1)(iv)	
(d) Accountability form.						
22.	Are all funds used to operate the bingo department recorded on an accountability form? (Examination of records)	_____	_____	_____	542.7(d) (1)	
23.	Are the funds counted independently by at least two persons and reconciled to the recorded amounts at the end of each shift or session (Note: Unverified transfers of cash and/or cash equivalents are prohibited.)? (Examination of records)(Revised 8/12/2005)	_____	_____	_____	542.7(d) (2)	
(e) Bingo equipment.						
24.	Is the access to controlled bingo equipment (e. g., blower, balls in play, and back-up balls) restricted to authorized persons? (Inquiry)	_____	_____	_____	542.7(e) (1)	
25.	Are procedures established to inspect new bingo balls put into play as well as for those in use (Typically, function is performed at the beginning of each shift/session)? (Observation, inquiry and review policies and procedures)	_____	_____	_____	542.7(e) (2)	
26.	Has the gaming operation received approval for such procedures? (Review TGRA approval)	_____	_____	_____	542.7(e) (2)	
27.	Is the bingo equipment maintained and checked for accuracy on a periodic basis? (Inquiry)	_____	_____	_____	542.7(e) (3)	
28.	Is the bingo card inventory controlled so as to assure the integrity of the cards being used as follows: (Inquiry and review supporting documentation) Is purchase paper inventoried and secured by a person(s) independent of the bingo sales?	_____	_____	_____	542.7(e) (4)(i)	

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29.	Is the bingo card inventory controlled so as to assure the integrity of the cards being used as follows: (Inquiry and review supporting documentation)					
	Is the issue of paper to the cashiers documented and signed for by the person responsible for inventory control and a cashier? (Inquiry and review supporting documents)	_____	_____	_____	542.7(e))4(ii)	
30.	Is the bingo card inventory controlled so as to assure the integrity of the cards being used as follows: (Inquiry and review supporting documentation)					
	Does the document control log include the series number of the bingo paper issued?	_____	_____	_____	542.7(e))4(ii)	
31.	Is the bingo card inventory controlled so as to assure the integrity of the cards being used as follows: (Observation and inquiry)					
	Is a copy of the bingo paper control log given to the bingo ball caller for purposes of determining if the winner purchased the paper that was issued for sale that day? (Note: Electronic verification satisfies the standard provided it is verified by series number.)	_____	_____	_____	542.7(e))4(iii)	
32.	Is the bingo card inventory controlled so as to assure the integrity of the cards being used as follows: (Inquiry and review supporting documentation)					
	At the end of each month, does a person or persons independent of bingo sales and inventory control verify the accuracy of the ending balance in the bingo paper control by reconciling the paper on-hand (physical inventory count and compare to perpetual records)?	_____	_____	_____	542.7(e))4(iv)	

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33.	Is the bingo card inventory controlled so as to assure the integrity of the cards being used as follows: (Inquiry)				542.7(e)	
	Is the amount of paper sold from the bingo paper control log compared to the amount of revenue for reasonableness on a monthly basis? (Inquiry)	—	—	—) (4)(v)	
(f) Standards for statistical reports.						
34.	Are records maintained which include win, write (card sales), and a win-to-write hold percentage for: (Examination of records)				542.7(f)	
	Each shift or each session?	—	—	—) (1)(i)	
35.	Are records maintained which include win, write (card sales), and a win-to-write hold percentage for: (Examination of records)				542.7(f)	
	Each day?	—	—	—) (1)(ii)	
36.	Are records maintained which include win, write (card sales), and a win-to-write hold percentage for: (Examination of records)				542.7(f)	
	Month-to-date?	—	—	—) (1)(iii)	
37.	Are records maintained which include win, write (card sales), and a win-to-write hold percentage for: (Examination of records)				542.7(f)	
	Year-to-date or fiscal year-to-date?	—	—	—) (1)(iv)	
38.	Does a manager independent of the bingo department review bingo statistical information at least on a monthly basis and investigate any large or unusual statistical fluctuations? (Note: At a minimum, investigations shall be performed for statistical percentage fluctuations from the base level for month in excess of +/-3%. The base level shall be defined as the gaming operations win-to-write hold percentage for the previous business year or the previous 12 months.) (Examination of records)				542.7(f)	
		—	—	—) (2)	

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39.	Are investigations documented and maintained for inspection? (Examination of records)	_____	_____	_____	542.7(f) (3)	
40.	Is the information made available to the TGRA upon request? (Inquiry)	_____	_____	_____	542.7(f) (3)	

(g) Electronic equipment.

41. If the gaming operation utilizes electronic equipment in connection with the play of bingo, then the following standards shall also apply. (Inquiry)

If the electronic equipment contains a bill acceptor, complete with §542.21(e) and (f), §542.31(e) and (f), or §542.41(e) and (f)(as applicable). (N/A and YES answer only)
 (Revised 5/04/05)

542.7(g)
(1)(i)

42. If the gaming operation utilizes electronic equipment in connection with the play of bingo, then the following standards shall also apply. (Inquiry/ review supporting documentation)

If the electronic equipment uses a bar code or microchip reader, is the reader tested periodically by a person or persons independent of the bingo department to determine that it is correctly reading the bar code or the microchip (at a minimum, each microchip reader tested annually)?

542.7(g)
(1)(ii)

43. If the gaming operation utilizes electronic equipment in connection with the play of bingo, then the following standards shall also apply. (Inquiry)

If the electronic equipment returns a voucher or a payment slip to the player, complete with §542.13(n) (as applicable). (N/A and YES answer only)

542.7(g)
(1)(iii)

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44.	If the gaming operation utilizes electronic equipment in connection with the play of bingo, then the following standards shall apply. (Inquiry) If the electronic equipment utilizes patron account access cards for activation of play, complete with §542.13(o) (as applicable). (N/A and YES answer only) (Revised May 11, 2006)					542.7(g)(1)(iv)	
(h) Standards for linked electronic games.							
45.	Does gaming operation management ensure that all agreements/contracts entered into after June 27, 2002 to provide linked electronic games contain language requiring the vendor to comply with the standards in this section applicable to the goods or services the vendor is providing? (Review other-applicable gaming vendor agreements and contracts)	—	—	—		542.7(h)(1)	
(i) Host requirements/game information.							
46.	Do providers of any linked electronic game(s) maintain complete records of game data for a minimum period of one (1) year from the date the games are played? (Note: This data may be kept in an archived manner, provided the information can be produced within 24 hours upon request. In any event, game data for the preceding 72 hours shall be immediately accessible.) (Inquiry and review other-obtain game data from second test date.)	—	—	—		542.7(i)(1)	
47.	Does the data that is required to be maintained for each game played include: (Review other-obtain game data from second test date.) Date and time game start and game end?	—	—	—		542.7(i)(2)(i)	
48.	Does the data that is required to be maintained for each game played include: (Review other-obtain game data from second test date.) Sales information by location?	—	—	—		542.7(i)(2)(ii)	
49.	Does the data that is required to be maintained for each game played include: (Review other-obtain	—	—	—		542.7(i)(2)(iii)	

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	game data from second test date.) Cash distribution by location?					
50.	Does the data that is required to be maintained for each game played include: (Review other-obtain game data from second test date.) Refund totals by location?	___	___	___	542.7(i))2(iv)	
51.	Does the data that is required to be maintained for each game played include: (Review other-obtain game data from second test date.) Cards-in-play count by location?	___	___	___	542.7(i))2(v)	
52.	Does the data that is required to be maintained for each game played include: (Review other-obtain game data from second test date.) Identification number of winning card(s)?	___	___	___	542.7(i))2(vi)	
53.	Does the data that is required to be maintained for each game played include: (Review other-obtain game data from second test date.) Ordered list of bingo balls drawn?	___	___	___	542.7(i))2(vii))	
54.	Does the data that is required to be maintained for each game played include: (Review other-obtain game data from second test date.) Prize amounts at start and end of game?	___	___	___	542.7(i))2(vii) i)	

(j) Host requirements/sales information.

55.	Do providers of any linked electronic game(s) maintain complete records of sales data for a minimum period of one (1) year from the date the games are played? (Note: This data may be kept in an archived manner, provided the information can be produced within 24 hours upon request. In any event, sales data for the preceding 10 days shall be immediately accessible. Summary information must be accessible for at least 120 days.) (Review other-obtain game summary information from second test date.)	___	___	___	542.7(j))1)	
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56.	Does the sales information required to be maintained include: (Review other-obtain game summary information from second test date.) Daily sales totals by location?	_____	_____	_____	542.7(j))2(i)	
57.	Does the sales information required to be maintained include: (Review other-obtain game summary information from second test date.) Commissions distribution summary by location?	_____	_____	_____	542.7(j))2(ii)	
58.	Does the sales information required to be maintained include: (Review other-obtain game summary information from second test date.) Game-by-game sales, prizes, refunds by location?	_____	_____	_____	542.7(j))2(iii)	
59.	Does the sales information required to be maintained include: (Review other-obtain game summary information from second test date.) Daily network summary, by game and by location?	_____	_____	_____	542.7(j))2(iv)	
(k) Remote host requirements.						
60.	Do linked game providers maintain online records at the remote host site for any game played and do the records remain online until the conclusion of the session of which the game is a part? (Note: Following the conclusion of the session, records may be archived, but in any event, must be retrievable in a timely manner for at least 72 hours following the close of the session. Records shall be accessible through some archived media for at least 90 days from the date of the game.) (Observation and inquiry)	_____	_____	_____	542.7(k))1)	
61.	Does the game information required to be maintained include the following: (Review	_____	_____	_____	542.7(k))2)	

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	supporting documentation) Date and time of game start and game end?					
62.	Does the game information required to be maintained include the following: (Review supporting documentation) Sales totals?	—	—	—	542.7(k) (2)	
63.	Does the game information required to be maintained include the following: (Review supporting documentation) Cash distribution (prizes) totals?	—	—	—	542.7(k) (2)	
64.	Does the game information required to be maintained include the following: (Review supporting documentation) Refund totals?	—	—	—	542.7(k) (2)	
65.	Does the game information required to be maintained include the following: (Review supporting documentation) Cash register reconciliation?	—	—	—	542.7(k) (3)	
66.	Does the game information required to be maintained include the following: (Review supporting documentation) Detail and summary records for purchases?	—	—	—	542.7(k) (3)	
67.	Does the game information required to be maintained include the following: (Review supporting documentation) Prizes, refunds, credits?	—	—	—	542.7(k) (3)	
68.	Does the game information required to be maintained include the following: (Review supporting documentation) Games/ sales balance for each session?	—	—	—	542.7(k) (3)	
(I) Standards for player accounts.						
69.	Prior to participating in any game, are players issued a unique player account number? (Note:	—	—	—	542.7(l) (1)	

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	For proxy play and linked electronic games) (Observation)					
70.	Is the player account number issued through the following means: (Observation) Through the use of a point-of-sale (cash register device)? Or	_____	_____	_____	542.7(1) (1)(i)	
71.	Is the player account number issued through the following means: (Observation) By assignment through an individual play station? Or	_____	_____	_____	542.7(1) (1)(ii)	
72.	Is the player account number issued through the following means: (Observation) Through the incorporation of a “player tracking” media?	_____	_____	_____	542.7(1) (1)(iii)	
73.	Do printed receipts issued in conjunction with any player account include a time/date stamp? (Observation)	_____	_____	_____	542.7(1) (2)	
74.	Are all player transactions maintained, chronologically by account number, through electronic means on a data storage device? (Note: These transaction records shall be maintained online throughout the active game and for at least 24 hours before they can be stored on an “off-line” data storage media.) (Review other- obtain game data from current day.)	_____	_____	_____	542.7(1) (3)	
75.	Does the game software provide the ability to, upon request, produce a printed account history, including all transactions, and a printed game summary (total purchases, deposits, wins, debits, for any account that has been active in the game during the preceding 24 hours)? (Review other- obtain game data from current day.)	_____	_____	_____	542.7(1) (4)	
76.	Does the game software provide a “player account summary” at the end of every game? (Review other- obtain game data from current day.)	_____	_____	_____	542.7(1) (5)	

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77.	Does the summary list all accounts for which there were any transactions during that game day and include total purchases, total deposits, total credits (win), total debits (cash-outs) and an ending balance? (Review other- obtain game data from current day.)	_____	_____	_____	542.7(1) (5)	
(a) Computer applications.						
78.	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)	_____	_____	_____	542.7(a))	