

**NATIONAL INDIAN GAMING COMMISSION
MICS AUDIT CHECKLIST
COMPLIMENTARY SERVICES AND ITEMS (CS)**

#	MICS QUESTION	YES	NO	W/P REF	MICS	COMMENT
Complimentary Services and Items						
1.	Has the gaming operation established and do they comply with procedures for the authorization, issuance, and tracking of complimentary services and items, including cash and non-cash gifts? (Review policies and procedures)	_____	_____	_____	542.17(a)	
2.	Do the procedures noted above, at a minimum, include the following: (Review policies and procedures) Procedures by which the gaming operation delegates to its employees the authority to approve the issuance of complimentary services and items (non-gaming operations employees prohibited)?	_____	_____	_____	542.17(a)	
3.	Do the procedures noted above, at a minimum, include the following: (Review policies and procedures) Procedures by which conditions or limits, if any, which may apply to such authority are established and modified, including limits based on relationships between the authorizer and recipient?	_____	_____	_____	542.17(a)	
4.	Do the procedures noted above, at a minimum, include the following: (Review policies and procedures) Effective provisions for audit purposes (comp's audited of compliance with comp policy)?	_____	_____	_____	542.17(a)	
5.	Has the gaming operation received approval for the complimentary procedures? (Review TGRA approval)	_____	_____	_____	542.17(a)	

**NATIONAL INDIAN GAMING COMMISSION
MICS AUDIT CHECKLIST
COMPLIMENTARY SERVICES AND ITEMS (CS)**

#	MICS QUESTION	YES	NO	W/P REF	MICS	COMMENT
6.	<p>At least monthly, do accounting, information technology, or audit personnel that cannot grant or receive complimentary privileges prepare reports that include the following information for all complimentary items and services equal to or exceeding \$100 or an amount established by the Tribal gaming regulatory authority, which shall not be greater than \$100: (Examination of records)(Revised 8/12/2005)</p> <p style="padding-left: 40px;">Name of customer who received the complimentary service or item?</p>	_____	_____	_____	542.17(b)(1)	
7.	<p>At least monthly, do accounting, information technology, or audit personnel that cannot grant or receive complimentary privileges prepare reports that include the following information for all complimentary items and services equal to or exceeding \$100 or an amount established by the Tribal gaming regulatory authority, which shall not be greater than \$100: (Examination of records)(Revised 8/12/2005)</p> <p style="padding-left: 40px;">Name(s) of authorized issuer of the complimentary service or item?</p>	_____	_____	_____	542.17(b)(2)	
8.	<p>At least monthly, do accounting, information technology, or audit personnel that cannot grant or receive complimentary privileges prepare reports that include the following information for all complimentary items and services equal to or exceeding \$100 or an amount established by the Tribal gaming regulatory authority, which shall not be greater than \$100: (Examination of records)(Revised 8/12/2005)</p> <p style="padding-left: 40px;">The actual cash value of the complimentary service or item?</p>	_____	_____	_____	542.17(b)(3)	

**NATIONAL INDIAN GAMING COMMISSION
MICS AUDIT CHECKLIST
COMPLIMENTARY SERVICES AND ITEMS (CS)**

#	MICS QUESTION	YES	NO	W/P REF	MICS	COMMENT
9.	At least monthly, do accounting, information technology, or audit personnel that cannot grant or receive complimentary privileges prepare reports that include the following information for all complimentary items and services equal to or exceeding \$100 or an amount established by the Tribal gaming regulatory authority, which shall not be greater than \$100: (Examination of records)(Revised 8/12/2005) The type of complimentary service or item (i.e., food, beverage, etc.)? And	_____	_____	_____	542.17(b)(4)	
10.	At least monthly, do accounting, information technology, or audit personnel that cannot grant or receive complimentary privileges prepare reports that include the following information for all complimentary items and services equal to or exceeding \$100 or an amount established by the Tribal gaming regulatory authority, which shall not be greater than \$100: (Examination of records)(Revised 8/12/2005) Date the complimentary service or item was issued? (Examination of records)	_____	_____	_____	542.17(b)(5)	
11.	Does the internal audit or accounting departments review the reports prepared in Questions 6-10 above at least monthly? (Examination of records)	_____	_____	_____	542.17(c)	
12.	Are the reports prepared in Questions 6-10 above made available to the Tribe, Tribal gaming regulatory authority, audit committee, other entity designated by the Tribe, and the Commission upon request? (Inquiry) <u>(Revised 8/12/2005)</u>	_____	_____	_____	542.17(c)	