

**NATIONAL INDIAN GAMING COMMISSION
MICS AUDIT CHECKLIST
TIER C-DROP AND COUNT (CDC)**

#	MICS QUESTION	YES	NO	W/P REF	MICS	COMMENT
(b) Table game drop standards.						
1.	Is the setting out of empty table game drop boxes and the drop a continuous process? (Observation)	—	—	—	542.41(b)(1)	
2.	At the end of each shift: (Observation and inquiry) Are all locked table game drop boxes removed from the tables by a person independent of the pit shift being dropped?	—	—	—	542.41(b)(2)(i)	
3.	At the end of each shift: (Observation) Is a separate drop box placed on each table opened at any time during each shift? Or	—	—	—	542.41(b)(2)(ii)	
4.	At the end of each shift: (Observation) Does the gaming operation utilize a single drop box with separate openings and compartments for each shift?	—	—	—	542.41(b)(2)(ii)	
5.	At the end of each shift: (Observation) Upon removal from tables, are drop boxes transported directly to the count room or other equivalently secure area with comparable controls and locked in a secure manner until the count takes place?	—	—	—	542.41(b)(2)(ii)	
6.	If drop boxes are not placed on all tables, does the pit department document which tables were open during the shift? (Observation/ inquiry)	—	—	—	542.41(b)(3)	
7.	Is the transporting of drop boxes performed by a minimum of two persons, at least one of whom is independent of the pit shift being dropped? (Observation and inquiry)	—	—	—	542.41(b)(4)	
8.	Are all drop boxes posted with a number corresponding to a permanent number on the gaming table and marked to indicate the game, table number and shift? (Observation)	—	—	—	542.41(b)(5)	
9.	Is surveillance notified when the drop is to begin so that surveillance may monitor the activities? (Observation and inquiry)	—	—	—	542.41(b)(6)	

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(c) Soft count room personnel.						
10.	Is the table game soft count and the gaming machine bill acceptor count performed by at least three employees? (Observation)	___	___	___	542.41(c)(1)	
11.	Are count room personnel not allowed to exit or enter the count room during the count except for emergencies and breaks? (Observation/ inquiry)	___	___	___	542.41(c)(2)	
12.	At no time during the weigh/count are there fewer than three employees in the count room until the drop proceeds have been accepted into cage/vault accountability? (Observation/ inquiry)	___	___	___	542.41(c)(2)	
13.	Is surveillance notified whenever count room personnel exit or enter the count room during the count? (Observation/ inquiry)	___	___	___	542.41(c)(2)	
14.	Are count team members rotated on a routine basis? (Rotation is such that the count team is not consistently the same three persons more than four days per week. This standard shall not apply to gaming operations that utilize a count team of more than three persons.) (Observations and inquiry)	___	___	___	542.41(c)(3)	
15.	Is the count team independent of transactions being reviewed and counted and is the count team independent of the cage/vault departments? (Observations/ inquiry) (Note: An accounting representative may be used if there is an independent audit of all soft count documentation.)	___	___	___	542.41(c)(4)	
(d) Table game soft count standards.						
16.	Is the table game soft count performed in a soft count room or other equivalently secure area with comparable controls? (Observation)	___	___	___	542.41(d)(1)	

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17.	Is access to the count room during the count restricted to members of the drop and count teams, excluding authorized observers, supervisors for resolution of problems, and authorized maintenance personnel? (Observations/ inquiry)	_____	_____	_____	542.41(d)(2)	
18.	If counts from various revenue centers occur simultaneously in the count room, are procedures in effect that prevent the commingling of funds from different revenue centers. (Observations/ inquiry)	_____	_____	_____	542.41(d)(3)	
19.	Are the drop boxes individually emptied and counted in such a manner to prevent the commingling of funds between boxes until the count of the box has been recorded? (Observation)	_____	_____	_____	542.41(d)(4)	
20.	Is the count of each box recorded in ink or other permanent form of recordation? (Observation) (Cannot change information in the computer.)	_____	_____	_____	542.41(d)(4)(i)	
21.	Is a second count performed by an employee on the count team who did not perform the initial count? (Observation)	_____	_____	_____	542.41(d)(4)(ii)	
22.	Are corrections to information originally recorded by the count team on soft count documentation made by drawing a single line through the error, writing the correct figure above the original figure, and then obtaining the initials of at least two count team members who verified the change? (Examination of records/ inquiry)	_____	_____	_____	542.41(d)(4)(ii)	
23.	If currency counters are utilized and the count room table is used only to empty boxes and sort/stack contents, is a count team member able to observe the loading and unloading of all currency at the currency counter, including rejected currency? (Observation)	_____	_____	_____	542.41(d)(5)	
24.	Are table game drop boxes, when empty, shown to another member of the count team, or to another person who is observing the count, or to surveillance provided the count is monitored in its entirety by a person independent of the count? (Observation)	_____	_____	_____	542.41(d)(6)	

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25.	Are orders for fill/credit (if applicable) matched to the fill/credit slips and are fills and credits traced to or recorded on the count sheet? (Examination of records and inquiry) (If accounting personnel perform this function, question 15 shall apply.) (Performance of this standard in the count room is the desired process.)	_____	_____	_____	542.41(d)(7)	
26.	Are pit marker issue and payment slips (if applicable) removed from the table game drop boxes either: (Examination of records) (If accounting personnel perform this function, question 15 shall apply.) (Performance of this standard in the count room is the desired process.) Traced to or recorded on the count sheet by the count team? Or	_____	_____	_____	542.41(d)(8)(i)	
27.	Are pit marker issue and payment slips (if applicable) removed from the table game drop boxes either: (Examination of records) (If accounting personnel perform this function, question 15 shall apply.) (Performance of this standard in the count room is the desired process.) Totaled by shift and traced to the totals documented by the computerized system?	_____	_____	_____	542.41(d)(8)(ii)	
28.	Are pit marker issue and payment slips (if applicable) removed from the table game drop boxes: (Examination of records) Do accounting personnel verify the issue/payment slip for each table is accurate?	_____	_____	_____	542.41(d)(8)(ii)	
29.	Are foreign currency exchange forms (if applicable) removed from the table game drop boxes reviewed for the proper daily exchange rate and the conversion amount recomputed by either: (Examination of records/ inquiry) The count team or accounting/auditing employees?	_____	_____	_____	542.41(d)(9)	

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30.	Are the opening/closing table and marker inventory forms (if applicable) either: (Examination of records/ inquiry) Examined and traced to or recorded on the count sheet? Or (If accounting personnel perform this function, question 15 shall apply.) (Performance of this standard in the count room is the desired process.)	_____	_____	_____	542.41(d)(10)(i)	
31.	Are the opening/closing table and marker inventory forms (if applicable) either: (Examination of records/ inquiry) If a computerized system is used, do accounting personnel: Trace the opening/closing table and marker inventory forms (if applicable) to the count sheet?	_____	_____	_____	542.41(d)(10)(ii)	
32.	Are the opening/closing table and marker inventory forms (if applicable) either: (Examination of records/ inquiry) If a computerized system is used, do accounting personnel: Investigate any discrepancies with the findings documented and maintained for inspection?	_____	_____	_____	542.41(d)(10)(ii)	
33.	Is the count sheet reconciled to the total drop by a count team member who does not function as the sole recorder? (Observation)	_____	_____	_____	542.41(d)(11)	
34.	Do all members of the count team sign the count document or a summary report to attest to their participation in the count? (Examination of records and observation)	_____	_____	_____	542.41(d)(12)	
35.	Are all drop proceeds and cash equivalents that were counted turned over to the cage or vault cashier (who shall be independent of the count team) or to an authorized person/employee independent of the revenue generation and the count process for verification? (Observation)	_____	_____	_____	542.41(d)(13)	

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36.	Does the above mentioned person certify by signature as to the accuracy of the drop proceeds delivered and received? (Examination of records and observation)	_____	_____	_____	542.41(d)(13)	
37.	Is the count sheet, with all supporting documents, delivered to the accounting department by a count team member or a person independent of the cashiers department or is it adequately secured (e.g., locked container to which only accounting personnel can gain access) until retrieved by the accounting department? (Observation)	_____	_____	_____	542.41(d)(14)	
38.	Is access to stored, full table game drop boxes restricted to authorized members of the drop and count teams? (Observation/ inquiry)	_____	_____	_____	542.41(d)(15)	
(e) Gaming machine bill acceptor drop standards.						
39.	Are a minimum of three employees involved in the removal of the gaming machine drop, at least one of whom is independent of the gaming machine department? (Observation and inquiry)	_____	_____	_____	542.41(e)(1)	
40.	Are all bill acceptor canisters removed only at the time previously designated by the gaming operation and reported to the Tribal gaming regulatory authority, except for emergency drops? (Observation and inquiry)	_____	_____	_____	542.41(e)(2)	
41.	Is surveillance notified when the drop is to begin so that surveillance may monitor the activities? (Observation and inquiry)	_____	_____	_____	542.41(e)(3)	
42.	Are the bill acceptor canisters removed by a person independent of the gaming machine department then transported directly to the count room or other equivalently secure area with comparable controls and locked in a secure manner until the count takes place? (Observation and inquiry)	_____	_____	_____	542.41(e)(4)	

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43.	Is security provided over the bill acceptor canisters removed from the gaming machines and awaiting transport to the count room? (Observation)	—	—	—	542.41(e)(4)(i)	
44.	Is the transporting of bill acceptor canisters performed by a minimum of two persons, at least one of whom is independent of the gaming machine department? (Observation and inquiry)	—	—	—	542.41(e)(4)(ii)	
45.	Are all bill acceptor canisters posted with a number corresponding to a permanent number on the gaming machine? (Observation)	—	—	—	542.41(e)(5)	
(f) Gaming machine bill acceptor count standards.						
46.	Is the gaming machine bill acceptor count performed in a soft count room or other equivalently secure area with comparable controls? (Observation)	—	—	—	542.41(f)(1)	
47.	Is access to the count room during the count restricted to members of the drop and count teams, with the exception of authorized observers, supervisors for resolution of problems, and authorized maintenance personnel? (Observation)	—	—	—	542.41(f)(2)	
48.	If counts from various revenue centers occur simultaneously in the count room, are procedures in effect that prevent the commingling of funds from different revenue centers? (Observation/inquiry)	—	—	—	542.41(f)(3)	
49.	Are the bill acceptor canisters individually emptied and counted in such a manner to prevent the commingling of funds between canisters until the count of the canister has been recorded? (Observation)	—	—	—	542.41(f)(4)	
50.	Is the count of each canister recorded in ink or other permanent form of recordation? (Observation)	—	—	—	542.41(f)(4)(i)	

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51.	Are corrections to information originally recorded by the count team on soft count documentation made by drawing a single line through the error, writing the correct figure above the original figure, and then obtaining the initials of at least two count team members who verified the change? (Examination of records/ inquiry)	_____	_____	_____	542.41(f)(4)(iii)	
52.	If currency counters are utilized and the count room table is used only to empty canisters and sort/stack contents, is a count team member able to observe the loading and unloading of all currency at the currency counter, including rejected currency? (Observation)	_____	_____	_____	542.41(f)(5)	
53.	Are bill acceptor canisters, when empty, shown to another member of the count team, or to another person who is observing the count, or to surveillance provided the count is monitored in its entirety by a person independent of the count? (Observation)	_____	_____	_____	542.41(f)(6)	
54.	Is the count sheet reconciled to the total drop by a count team member who does not function as the sole recorder? (Observation)	_____	_____	_____	542.41(f)(7)	
55.	Do all members of the count team sign the count document or a summary report to attest to their participation in the count? (Examination of records and observation)	_____	_____	_____	542.41(f)(8)	
56.	Are all drop proceeds and cash equivalents that were counted turned over to the cage or vault cashier (who shall be independent of the count team) or to an authorized person/employee independent of the revenue generation and the count process for verification? (Observation)	_____	_____	_____	542.41(f)(9)	
57.	Does the above mentioned person certify by signature to the accuracy of the drop proceeds delivered and received? (Examination of records and observation)	_____	_____	_____	542.41(f)(9)	

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58.	Is the count sheet, with all supporting documents, delivered to the accounting department by a count team member or a person independent of the cashiers department or alternatively, is it adequately secured (e.g., locked container to which only accounting personnel can gain access) until retrieved by the accounting department? (Observation)	---	---	---	542.41(f)(10)	
59.	Is access to stored bill acceptor canisters, full or empty, restricted to: (Observation and inquiry) To authorized members of the drop and count teams?	---	---	---	542.41(f)(11)(i)	
60.	Is access to stored bill acceptor canisters, full or empty, restricted to: (Observation/ inquiry) To authorized personnel in an emergency for resolution of a problem?	---	---	---	542.41(f)(11)(i)	
(g) Gaming machine coin drop standards.						
61.	Are a minimum of three employees involved in the removal of the gaming machine drop, at least one of whom is independent of the gaming machine department? (Observation and inquiry)	---	---	---	542.41(g)(1)	
62.	Are all drop buckets removed only at the time previously designated by the gaming operation and reported to the Tribal gaming regulatory authority, except for emergency drops? (Observation and inquiry)	---	---	---	542.41(g)(2)	
63.	Is surveillance notified when the drop is to begin in order that surveillance may monitor the activities? (Observation and inquiry)	---	---	---	542.41(g)(3)	
64.	Is security provided over the buckets removed from the gaming machine drop cabinets and awaiting transport to the count room? (Observation)	---	---	---	542.41(g)(4)	

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65.	As each machine is opened, are the contents tagged with its respective machine number if the bucket is not permanently marked with the machine number? (Observation) (Note: Standard does not apply to smart bucket systems.)	—	—	—	542.41(g)(5)	
66.	Are the contents transported directly to the area designated for the counting of such drop proceeds? (Observation) (Note: Standard does not apply to smart bucket systems.)	—	—	—	542.41(g)(5)	
67.	If more than one trip is required to remove the contents of the machines, are the filled carts of coins securely locked in the room designed for counting or in another equivalently secure area with comparable controls? (Observation/ inquiry) (Note: Standard does not apply to smart bucket systems.)	—	—	—	542.41(g)(5)	
68.	Is there a locked covering on any carts in which the drop route includes passage out of doors? (Observation) (Note: Standard does not apply to smart bucket systems.)	—	—	—	542.41(g)(5)	
69.	Each drop bucket in use shall be: (Observation) Housed in a locked compartment separate from any other compartment of the gaming machine and keyed differently than other gaming machine compartments?	—	—	—	542.41(g)(6)(i)	
70.	Each drop bucket in use shall be: (Observation) Identifiable to the gaming machine from which it is removed?	—	—	—	542.41(g)(6)(ii)	
71.	Each drop bucket in use shall be: (Observation) If the gaming machine is identified with a removable tag that is placed in the bucket, is the tag placed on top of the bucket when it is collected?	—	—	—	542.41(g)(6)(ii)	

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72.	Does each gaming machine have drop buckets into which coins or tokens that are retained by the gaming machine are collected? (Note: The collection procedures may include procedures for dropping gaming machines that have trays instead of drop buckets.) (Observation)	---	---	---	542.41(g)(7)	
73.	Are drop bucket contents not used to make change or pay hand-paid payouts? (Inquiry)	---	---	---	542.41(g)(7)	
(h) Hard count room personnel.						
74.	Is the weigh/count performed by a minimum of three employees? (Observation)	---	---	---	542.41(h)(1)	
75.	At no time during the weigh/count are there fewer than three employees in the count room until the drop proceeds have been accepted into cage/vault accountability? (Observation/ inquiry)	---	---	---	542.41(h)(2)	
76.	Is surveillance notified whenever count room personnel exit or enter the count room during the count? (Observation/ inquiry)	---	---	---	542.41(h)(2)	
77.	If the gaming machine count is conducted with a continuous mechanical count meter that is not reset during the count and is verified in writing by at least three employees at the start and end of each denomination count, does at least one employee perform the wrap? (Observation)	---	---	---	542.41(h)(2)(i)	
78.	Are count team members rotated on a routine basis such that the count team is not consistently the same three persons more than four (4) days per week? (Note: This standard does not apply to count teams with more than three members.) (Observation/ inquiry)	---	---	---	542.41(h)(3)	
79.	Is the count team independent of transactions being reviewed and counted and is the count team independent of the cage/vault departments, unless they are non-supervisory gaming machine employees and perform the laborer function only? (Inquiry) (Note: See question 15 for other personnel)	---	---	---	542.41(h)(4)	

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(i) Gaming machine coin count and wrap standards.						
80.	Is the gaming machine coin count and wrap performed in a count room or other equivalently secure area with comparable controls? (Observation) (Note: Standard does not apply to On-the-floor drop-systems. Refer to questions 82-96.)	_____	_____	_____	542.41(i)(2)	
81.	Alternatively, an on-the-floor drop system utilizing a mobile scale shall satisfy the requirements of this paragraph, subject to the following conditions: (Observation) Does the gaming operation utilize and maintain an effective on-line gaming machine monitoring system, as described in Section 542.13 Gaming Machines questions 110-111?	_____	_____	_____	542.41(i)(2)(i)(A)	
82.	Alternatively, an on-the-floor drop system utilizing a mobile scale shall satisfy the requirements of this paragraph, subject to the following conditions: (Observation) Do components of the on-the-floor drop system include, but not limited to, a weigh scale, a laptop computer through which weigh/count applications are operated, a security camera available for the mobile scale system, and a VCR to be housed within the video compartment of the mobile scale? (Note: The system may include a mule cart used for mobile weigh scale system locomotion.)	_____	_____	_____	542.41(i)(2)(i)(B)	
83.	Alternatively, an on-the-floor drop system utilizing a mobile scale shall satisfy the requirements of this paragraph, subject to the following conditions: (Observation) Does the gaming operation utilize a security camera and is this camera installed in such a way as to eliminate tampering?	_____	_____	_____	542.41(i)(2)(i)(C)	

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84.	Alternatively, an on-the-floor drop system utilizing a mobile scale shall satisfy the requirements of this paragraph, subject to the following conditions: (Observation) Prior to the drop, does the drop/count team ensure the scale batteries are charged?	_____	_____	_____	542.41(i)(2)(i)(D)	
85.	Alternatively, an on-the-floor drop system utilizing a mobile scale shall satisfy the requirements of this paragraph, subject to the following conditions: (Observation) Prior to the drop, is a videotape inserted into the VCR used to record the drop in conjunction with the security camera system and is the VCR activated?	_____	_____	_____	542.41(i)(2)(i)(E)	
86.	Alternatively, an on-the-floor drop system utilizing a mobile scale shall satisfy the requirements of this paragraph, subject to the following conditions: (Observation) Is the weigh scale test performed prior to removing the unit from the hard count room for the start of the weigh/drop/count?	_____	_____	_____	542.41(i)(2)(i)(F)	
87.	Alternatively, an on-the-floor drop system utilizing a mobile scale shall satisfy the requirements of this paragraph, subject to the following conditions: (Observation) Is surveillance notified when the weigh/drop/count begins and is capable of monitoring the entire process?	_____	_____	_____	542.41(i)(2)(i)(G)	
88.	Alternatively, an on-the-floor drop system utilizing a mobile scale shall satisfy the requirements of this paragraph, subject to the following conditions: (Observation) Does an observer independent of the weigh/drop/count teams (independent observer) remain by the weigh scale at all times and observes the entire weigh/drop/count process?	_____	_____	_____	542.41(i)(2)(i)(H)	

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89.	<p>Alternatively, an on-the-floor drop system utilizing a mobile scale shall satisfy the requirements of this paragraph, subject to the following conditions: (Observation)</p> <p>Does physical custody of the key(s) needed to access the laptop and video compartment require the involvement of two persons, one of whom is independent of the drop and count team?</p>	_____	_____	_____	542.41(i)(2)(i)(I)	
90.	<p>Alternatively, an on-the-floor drop system utilizing a mobile scale shall satisfy the requirements of this paragraph, subject to the following conditions: (Observation)</p> <p>Are the mule key (if applicable), the laptop and video compartment keys, and the remote control for the VCR maintained by a department independent of the gaming machine department and do the appropriate personnel sign out the keys?</p>	_____	_____	_____	542.41(i)(2)(i)(J)	
91.	<p>Alternatively, an on-the-floor drop system utilizing a mobile scale shall satisfy the requirements of this paragraph, subject to the following conditions: (Observation)</p> <p>Is a person independent of the weigh/drop/count teams required to accompany these keys while they are checked out, and observe each time the laptop compartment is opened?</p>	_____	_____	_____	542.41(i)(2)(i)(K)	
92.	<p>Alternatively, an on-the-floor drop system utilizing a mobile scale shall satisfy the requirements of this paragraph, subject to the following conditions: (Observation)</p> <p>Is the laptop access panel not opened outside the hard count room, except in instances when the laptop must be rebooted as a result of a crash, lock up, or other situation requiring immediate corrective action?</p>	_____	_____	_____	542.41(i)(2)(i)(L)	

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93.	Alternatively, an on-the-floor drop system utilizing a mobile scale shall satisfy the requirements of this paragraph, subject to the following conditions: (Observation) Is user access to the system limited to those employees required to have full or limited access to complete the weigh/drop/count?	_____	_____	_____	542.41(i)(2)(i)(M)	
94.	Alternatively, an on-the-floor drop system utilizing a mobile scale shall satisfy the requirements of this paragraph, subject to the following conditions: (Observation) When the weigh/drop/count is completed, does the independent observer access the laptop compartment, end the recording session, eject the videotape, and deliver the videotape to surveillance?	_____	_____	_____	542.41(i)(2)(i)(M)	
95.	Is access to the count room during the count restricted to members of the drop and count teams, with the exception of authorized observers, supervisors for resolution of problems, and authorized maintenance personnel? (Observation/inquiry)	_____	_____	_____	542.41(i)(3)	
96.	If counts from various revenue centers occur simultaneously in the count room, are procedures in effect that prevent the commingling of funds from different revenue centers? (Observation/inquiry)	_____	_____	_____	542.41(i)(4)	
97.	Are the following functions performed in the counting of the gaming machine drop: (Observation) Recorder function, which involves the recording of the gaming machine count?	_____	_____	_____	542.41(i)(5)(i)	
98.	Are the following functions performed in the counting of the gaming machine drop: (Observation) Count team supervisor function, which involves the control of the gaming machine weigh and wrap process and does not perform the initial recording of the weigh/count unless a weigh scale with a printer is used?	_____	_____	_____	542.41(i)(5)(ii)	

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99.	Is the gaming machine drop counted, wrapped, and reconciled in such a manner to prevent the commingling of gaming machine drop coin with coin (for each denomination) from the next gaming machine drop until the count of the gaming machine drop has been recorded? (Observation)	_____	_____	_____	542.41(i)(6)	
100.	If the coins are not wrapped immediately after being weighed or counted, are they secured and not commingled with other coin? (Observation/inquiry)	_____	_____	_____	542.41(i)(6)	
101.	Is the amount of the gaming machine drop from each machine recorded in ink or other permanent form of recordation on a gaming machine count document by the recorder or mechanically printed by the weigh scale? (Examination of records and observation)	_____	_____	_____	542.41(i)(6)(i)	
102.	Are corrections to information originally recorded by the count team on gaming machine count documentation made by drawing a single line through the error, writing the correct figure above the original figure, and then obtaining the initials of at least two count team members who verified the change? (Examination of records/ inquiry)	_____	_____	_____	542.41(i)(6)(ii)	
103.	If a weigh scale interface is used, corrections to gaming machine count data shall be made using either of the following: (Examination of records and inquiry) By drawing a single line through the error on the gaming machine document, writing the correct figure above the original figure, and then obtaining the initials of at least two count team employees and an employee independent of the gaming machine department and count team shall enter the correct figure into the computer system prior to the generation of related gaming machine reports? Or	_____	_____	_____	542.41(i)(6)(ii)(A)(1)	

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104.	If a weigh scale interface is used, corrections to gaming machine count data shall be made using either of the following: (Examination of records and inquiry) During the count process, by correcting the error in the computer system and entering the passwords of at least two count team employees and is an exception report generated by the computer system identifying the gaming machine number, the error, the correction, and the count team employees attesting to the correction?	_____	_____	_____	542.41(i)(6)(ii)(A)(2)	
105.	If applicable, is the weight converted to dollar amounts prior to the reconciliation of the weigh to the wrap? (Examination of records)	_____	_____	_____	542.41(i)(7)	
106.	If a coin meter is used, does a count team member convert the coin count for each denomination into dollars and enter the results on a summary sheet? (Examination of records)	_____	_____	_____	542.41(i)(8)	
107.	Does the recorder and at least one other count team member sign the weigh tape and the gaming machine count document attesting to the accuracy of the weigh/count? (Examination of records and observation)	_____	_____	_____	542.41(i)(9)	
108.	Do all members of the count team sign the count document or a summary report to attest to their participation in the count? (Examination of records and observation)	_____	_____	_____	542.41(i)(10)	
109.	Are all drop proceeds and cash equivalents that were counted turned over to the cage or vault cashier (who shall be independent of the count team) or to an authorized person/employee independent of the revenue generation and the count process for verification. (Observation)	_____	_____	_____	542.41(i)(11)	
110.	Does such person certify by signature as to the accuracy of the drop proceeds delivered and received? (Examination of records and observation)	_____	_____	_____	542.41(i)(11)	

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#	MICS QUESTION	YES	NO	W/P REF	MICS	COMMENT
111.	Are all gaming machine count and wrap documentation, including any applicable computer storage media, delivered to the accounting department by a count team member or a person independent of the cashier's department or is it adequately secured (e.g., locked container to which only accounting personnel can gain access) until retrieved by the accounting department? (Observation)	_____	_____	_____	542.41(i)(12)	
112.	If the coins are transported off the property, is a second (alternative) count procedure performed before the coins leave the property and are variances documented? (Inquiry/ review supporting documentation)	_____	_____	_____	542.41(i)(13)	
113.	Are large (by denomination, either \$1,000 or 2% of the drop, whichever is less) or unusual (e.g., zero for weigh/count or patterned for all counts) variances between the weigh/count and wrap investigated by management personnel independent of the gaming machine department, count team, and the cage/vault functions on a timely basis? (Examination of records and inquiry)	_____	_____	_____	542.41(i)(14)	
114.	Are the results of such investigations documented and maintained for inspection? (Examination of records)	_____	_____	_____	542.41(i)(14)	
115.	Is the variance information provided to the TGRA upon request? (Inquiry)	_____	_____	_____	542.41(i)(14)	

(j) Security of the count room inventory during the gaming machine coin count/ wrap.

116. If the count room serves as a coin room and coin room inventory is not secured so as to preclude access by the count team, then the following standards apply:

At the commencement of the gaming machine count are the following requirements met: (Examination of records and observation)

_____ _____ _____ 542.41(j)(1)(i)(A)

Is the coin room inventory counted by at least two employees, one of whom is a member of the count team and the other is independent of the weigh/count and wrap procedures and is the count recorded on an appropriate inventory

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#	MICS QUESTION	YES	NO	W/P REF	MICS	COMMENT
	form?					
117.	If the count room serves as a coin room and coin room inventory is not secured so as to preclude access by the count team, then the following standards apply: Upon completion of the wrap of the gaming machine drop: (Observation) Do at least two members of the count team (wrap team), independently from each other, count the ending coin room inventory?	_____	_____	_____	542.41(j)(1)(ii)(A)	
118.	If the count room serves as a coin room and coin room inventory is not secured so as to preclude access by the count team, then the following standards apply: Upon completion of the wrap of the gaming machine drop: (Observation and inquiry) Are the counts in question 118 recorded on a summary report(s) that evidences the calculation of the final wrap by subtracting the beginning inventory from the sum of the ending inventory and transfers in and out of the coin room? (Examination of records)	_____	_____	_____	542.41(j)(1)(ii)(B)	
119.	If the count room serves as a coin room and coin room inventory is not secured so as to preclude access by the count team, then the following standards apply: Upon completion of the wrap of the gaming machine drop: (Examination of records and observation) Do the same count team members compare the calculated wrap to the weigh/count, recording the comparison and noting any variances on	_____	_____	_____	542.41(j)(1)(ii)(C)	

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#	MICS QUESTION	YES	NO	W/P REF	MICS	COMMENT
	the summary report?					
120.	<p>If the count room serves as a coin room and coin room inventory is not secured so as to preclude access by the count team, then the following standards apply:</p> <p>Upon completion of the wrap of the gaming machine drop: (Examination of records and observation)</p> <p>Does a member of the cage/vault department count the ending coin room inventory by denomination and reconcile it to the beginning inventory, wrap, transfers, and weigh/count? and</p>	_____	_____	_____	542.41(j)(1)(ii)(D)	
121.	<p>If the count room serves as a coin room and coin room inventory is not secured so as to preclude access by the count team, then the following standards apply:</p> <p>Upon completion of the wrap of the gaming machine drop: (Examination of records and observation)</p> <p>At the conclusion of the reconciliation, do at least two count/wrap team members and the verifying employee sign the summary report(s) attesting to its accuracy?</p>	_____	_____	_____	542.41(j)(1)(ii)(E)	
122.	<p>If the count room is segregated from the coin room, or if the coin room is used as a count room and the coin room inventory is secured to preclude access by the count team, are all of the following requirements completed, at the conclusion of the count: (Examination of records and observation)</p> <p>Do at least two members of the count/wrap team count the final wrapped gaming machine drop independently from each other?</p>	_____	_____	_____	542.41(j)(2)(i)	

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#	MICS QUESTION	YES	NO	W/P REF	MICS	COMMENT
123.	<p>If the count room is segregated from the coin room, or if the coin room is used as a count room and the coin room inventory is secured to preclude access by the count team, are all of the following requirements completed, at the conclusion of the count: (Examination of records and observation)</p> <p style="padding-left: 40px;">Are the counts recorded on a summary report?</p>	_____	_____	_____	542.41(j)(2)(ii)	
124.	<p>If the count room is segregated from the coin room, or if the coin room is used as a count room and the coin room inventory is secured to preclude access by the count team, are all of the following requirements completed, at the conclusion of the count: (Examination of records and observation)</p> <p style="padding-left: 40px;">Do the same count team members (or the accounting department) compare the final wrap to the weigh/count, record the comparison, and note any variances on the summary report?</p>	_____	_____	_____	542.41(j)(2)(iii)	
125.	<p>If the count room is segregated from the coin room, or if the coin room is used as a count room and the coin room inventory is secured to preclude access by the count team, are all of the following requirements completed, at the conclusion of the count: (Examination of records and observation)</p> <p style="padding-left: 40px;">Does a member of the cage/vault department count the wrapped gaming machine drop by denomination and reconcile it to the weigh/count?</p>	_____	_____	_____	542.41(j)(2)(iv)	
126.	<p>If the count room is segregated from the coin room, or if the coin room is used as a count room and the coin room inventory is secured to preclude access by the count team, are all of the following requirements completed, at the conclusion of the count: (Examination of records and observation)</p> <p style="padding-left: 40px;">At the conclusion of the reconciliation, do at least two count team members and the cage/vault employee sign the summary report attesting to its accuracy?</p>	_____	_____	_____	542.41(j)(2)(v)	
127.	<p>If the count room is segregated from the coin room, or if the coin room is used as a count room</p>	_____	_____	_____	542.41(j)(2)(vi)	

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#	MICS QUESTION	YES	NO	W/P REF	MICS	COMMENT
	and the coin room inventory is secured to preclude access by the count team, are all of the following requirements completed, at the conclusion of the count: (Examination of records and observation) Are the wrapped coins (exclusive of proper transfers) transported to the cage, vault or coin vault after the reconciliation of the weigh/count to the wrap?)
(k) Transfers during the gaming machine coin count and wrap.						
128.	If transfers are permitted during the count and wrap, were the internal control standards for such transfers approved by the Tribal gaming regulatory authority? (Inquiry and review TGRA approval)	___	___	___		542.41(k)(1)
129.	If transfers are permitted (question 129), is each transfer documented as follows: (Examination of records) Is each transfer recorded on a separate multi-part form with a preprinted or concurrently-printed form number (used solely for gaming machine count transfers) that is subsequently reconciled by the accounting department to ensure the accuracy of the reconciled gaming machine drop?	___	___	___		542.41(k)(2)
130.	If transfers are permitted (question 129), is each transfer documented as follows: (Examination of records and inquiry) Is each transfer counted and signed for by at least two members of the count team and by a person independent of the count team who is responsible for authorizing the transfer?	___	___	___		542.41(k)(3)
(l) Gaming machine drop key control standards.						
131.	Are gaming machine coin drop cabinet keys, including duplicates, maintained by a department independent of the gaming machine department? (Observation and inquiry)	___	___	___		542.41(1)(1)
132.	Does the physical custody of the keys needed to	___	___	___		542.41(1)(2)

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#	MICS QUESTION	YES	NO	W/P REF	MICS	COMMENT
	access gaming machine coin drop cabinets, including duplicates, require the involvement of two persons, one of whom is independent of the gaming machine department? (Observation and inquiry)	_____	_____	_____	542.41(1)(3)	
133.	Are two employees (separate from key custodian) required to accompany such keys while checked out and observe each time gaming machine drop cabinets are accessed unless surveillance is notified each time keys are checked out and surveillance observes the person throughout the period the keys are checked out? (Observation and inquiry)	_____	_____	_____	542.41(1)(3)	
(m) Table game drop box key control standards.						
134.	Have procedures been developed and implemented to insure that unauthorized access to empty table game drop boxes shall not occur from the time the boxes leave the storage racks until they are placed on the tables? (Inquiry and review policies and procedures)	_____	_____	_____	542.41(m)(1)	
135.	Is the involvement of at least two persons independent of the cage department required to access stored empty table game drop boxes? (Observation and inquiry)	_____	_____	_____	542.41(m)(2)	
136.	Are the release keys separately keyed from the contents keys? (Observation and inquiry)	_____	_____	_____	542.41(m)(3)	
137.	Are at least three count team members (two for table game drop box keys in operations with three tables or fewer) required to be present at the time count room and other count keys are issued for the count? (Observation)	_____	_____	_____	542.41(m)(4)	
138.	Are all duplicate keys maintained in a manner that provides the same degree of control as is required for the original keys? (Observation and inquiry)	_____	_____	_____	542.41(m)(5)	
139.	Are records maintained for each key duplicated	_____	_____	_____	542.41(m)(5)	

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#	MICS QUESTION	YES	NO	W/P REF	MICS	COMMENT
	that indicate the number of keys made and destroyed? (Review supporting documentation)					
140.	Are logs maintained by the custodian of sensitive keys to document authorization of personnel accessing keys? (Review supporting documentation)	_____	_____	_____	542.41(m)(6)	
(n) Table game drop box release keys.						
141.	Are the table game drop box release keys maintained by a department independent of the pit department? (Observation)	_____	_____	_____	542.41(n)(1)	
142.	Are only person(s) authorized to remove table game drop boxes from the tables allowed access to the table game drop box release keys? (Observation and inquiry) (However, the count team members may have access to the release keys during the soft count in order to reset the table game drop boxes)	_____	_____	_____	542.41(n)(2)	
143.	Are persons authorized to remove the table game drop boxes precluded from having simultaneous access to the table game drop box contents keys and release keys? (Observation and inquiry)	_____	_____	_____	542.41(n)(3)	
144.	For situations requiring access to a table game drop box at a time other than the scheduled drop, is the date, time, and signature of employee signing out/in the release key documented? (Inquiry and review supporting documentation)	_____	_____	_____	542.41(n)(4)	
(o) Bill acceptor canister release keys.						
145.	Are the bill acceptor canister release keys maintained by a department independent of the gaming machine department? (Observation)	_____	_____	_____	542.41(o)(1)	
146.	Are only the person(s) authorized to remove bill acceptor canisters from the gaming machines allowed access to the release keys? (Observation and inquiry)	_____	_____	_____	542.41(o)(2)	
147.	Are persons authorized to remove the bill acceptor	_____	_____	_____	542.41(o)(3)	

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#	MICS QUESTION	YES	NO	W/P REF	MICS	COMMENT
	canisters precluded from having simultaneous access to the bill acceptor canister contents keys and release keys? (Observation and inquiry)					
148.	For situations requiring access to a bill acceptor canister at a time other than the scheduled drop, are the date, time, and signature of employee signing out/in the release key documented? (Inquiry and review supporting documentation)	___	___	___	542.41(o)(4)	
(p) Table game drop box storage rack keys.						
149.	Is a person independent of the pit department required to accompany the table game drop box storage rack keys and observe each time table game drop boxes are removed from or placed in storage racks? (Observation and inquiry)	___	___	___	542.41(p)(1)	
150.	Are persons authorized to obtain table game drop box storage rack keys precluded from having simultaneous access to table game drop box contents keys, with the exception of the count team? (Observation and inquiry)	___	___	___	542.41(p)(2)	
(q) Bill acceptor canister storage rack keys.						
151.	Is a person independent of the gaming machine department required to accompany the bill acceptor canister storage rack keys and observe each time canisters are removed from or placed in storage racks? (Observation and inquiry)	___	___	___	542.41(q)(1)	
152.	Are persons authorized to obtain bill acceptor canister storage rack keys precluded from having simultaneous access to bill acceptor canister contents keys with the exception of the count team? (Observation and inquiry)	___	___	___	542.41(q)(2)	
(r) Table game drop box contents keys.						
153.	Does the physical custody of the keys needed for accessing stored, full table game drop box	___	___	___	542.41(r)(1)	

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#	MICS QUESTION	YES	NO	W/P REF	MICS	COMMENT
	contents require the involvement of persons from at least two separate departments, with the exception of the count team? (Standard applies to persons accessing keys from the custodian.) (Observation and inquiry)					
154.	Does access to the table game drop box contents key at other than scheduled count times require the involvement of at least two persons from separate departments, including management and is the reason for access documented with the signatures of all participants and observers? (Inquiry and review supporting documentation)	_____	_____	_____	542.41(r)(2)	
155.	Are only count team members allowed access to table game drop box contents keys during the count process? (Inquiry)	_____	_____	_____	542.41(r)(3)	
(s) Bill acceptor canister contents keys.						
156.	Does the physical custody of the keys needed for accessing stored, full bill acceptor canister contents require involvement of persons from two separate departments, with the exception of the count team? (Standard applies to persons accessing keys from the custodian.) (Observation and inquiry)	_____	_____	_____	542.41(s)(1)	
157.	Does access to the bill acceptor canister contents key at other than scheduled count times require the involvement of at least three persons from separate departments, one of whom must be a supervisor and is the reason for access documented with the signatures of all participants and observers? (Examination of records and inquiry)	_____	_____	_____	542.41(s)(2)	
158.	Are only the count team members allowed access to bill acceptor canister contents keys during the count process? (Observation and inquiry)	_____	_____	_____	542.41(s)(3)	
(t) Gaming machine computerized key security systems.						
159.	Does the computerized key security system which restricts access to the gaming machine drop and	_____	_____	_____	542.41(t)(1)	

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#	MICS QUESTION	YES	NO	W/P REF	MICS	COMMENT
	count keys provide the same degree of control as indicated in questions 132-134, 146-149, 152-153 and 157-159 of this section? (Inquiry)(Note: This standard does not apply to the system administrator.)(Revised 5/4/05)					
160.	For computerized key security systems, the following additional gaming machine key control procedures apply: Do management personnel independent of the gaming machine department assign and control user access to keys in the computerized key security system (i.e., system administrator) to ensure that gaming machine drop and count keys are restricted to authorized employees? (Inquiry and review policies and procedures)(Revised 5/4/05)	_____	_____	_____	542.41(t)(2)(i)	
161.	For computerized key security systems, the following additional gaming machine key control procedures apply: In the event of an emergency or the key box is inoperable, is access to the emergency manual key(s) (override key) used to access the box containing the gaming machine drop and count keys require the physical involvement of at least three persons from separate departments, including management? (Inquiry and review policies and procedures)(Revised 5/4/05)	_____	_____	_____	542.41(t)(2)(ii)	
162.	For computerized key security systems, the following additional gaming machine key control procedures apply: In the event of an emergency or the key box is inoperable, is the date, time, and reason for access documented with the signatures of all participating employees signing out/in the emergency manual key(s)? (Review supporting documentation)(Revised 5/4/05)	_____	_____	_____	542.41(t)(2)(ii)	
163.	For computerized key security systems, the following additional gaming machine key control procedures apply: Does the custody of the keys issued pursuant	_____	_____	_____	542.41(t)(2)(iii)	

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#	MICS QUESTION	YES	NO	W/P REF	MICS	COMMENT
	to question 162 require the presence of two persons from separate departments from the time of their issuance until the time of their return? (Inquiry and review policies and procedures)(Revised 5/4/05)					
164.	For computerized key security systems, the following additional gaming machine key control procedures apply: Does routine physical maintenance that requires accessing the emergency manual key(s) (override key) but does not involve the accessing of the gaming machine drop and count keys only require the presence of two persons from separate departments? (Inquiry and review policies and procedures)(Revised 5/4/05)	_____	_____	_____	542.41(t)(2)(iv)	
165.	For computerized key security systems, the following additional gaming machine key control procedures apply: For routine physical maintenance, is the date, time and reason for access documented with the signatures of all participating employees signing out/in the emergency manual key(s)? (Review supporting documentation)(Revised 5/4/05)	_____	_____	_____	542.41(t)(2)(iv)	
166.	For computerized key security systems controlling access to gaming machine drop and count keys, do accounting/audit personnel, independent of the system administrator, perform the following procedures: Daily review the report(s) generated by the computerized key security system indicating the transactions performed by the individual(s) that adds, deletes, and changes user's access within the system (i.e., system administrator) to determine whether the transactions completed by the system administrator provide an adequate control over the access to the gaming machine drop and count keys?(Review	_____	_____	_____	542.41(t)(3)(i)	

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#	MICS QUESTION	YES	NO	W/P REF	MICS	COMMENT
	supporting documentation)(Revised 5/4/05)					
167.	For computerized key security systems controlling access to gaming machine drop and count keys, do accounting/audit personnel, independent of the system administrator, perform the following procedures: Determine whether any gaming machine drop and count key(s) removed or returned to the key cabinet by the system administrator was properly authorized? (Inquiry and review policies and procedures)(Revised 5/4/05)	---	---	---	542.41(t)(3)(i)	
168.	For computerized key security systems controlling access to gaming machine drop and count keys, do accounting/audit personnel, independent of the system administrator, perform the following procedures: For at least one day each month, review the report(s) generated by the computerized key security system indicating all transactions performed to determine whether any unusual gaming machine drop and count key removals or key returns occurred? (Review supporting documentation)(Revised 5/4/05)	---	---	---	542.41(t)(3)(ii)	
169.	For computerized key security systems controlling access to gaming machine drop and count keys, do accounting/audit personnel, independent of the system administrator, perform the following procedures: At least quarterly, review a sample of users that are assigned access to the gaming machine drop and count keys to determine that their access to the assigned keys is adequate relative to their job position?(Examination of records)(Revised 5/4/05)	---	---	---	542.41(t)(3)(iii)	
170.	For computerized key security systems controlling access to gaming machine drop and count keys, do accounting/audit personnel, independent of the	---	---	---	542.41(t)(3)(iv)	

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#	MICS QUESTION	YES	NO	W/P REF	MICS	COMMENT
	system administrator, perform the following procedures: Are all noted improper transactions or unusual occurrences investigated with the results documented? (Inquiry and review supporting documentation)(Revised 5/4/05)					
171.	Is an inventory of all count room, gaming machine drop box release, storage rack and contents keys performed at least quarterly and reconciled to records of keys made, issued, and destroyed? (Review supporting documentation)(Revised 5/4/05)	---	---	---	542.41(t)(4)	
172.	Are investigations of the quarterly key inventory counts performed for all keys unaccounted for with the investigation being documented? (Inquiry and review supporting documentation)(Revised 5/4/05)	---	---	---	542.41(t)(4)	
(u) Table games computerized key security systems.						
173.	Does the computerized key security system which restricts access to the table game drop and count keys provide the same degree of control as indicated in questions 135-145, 150-151 and 154-156 of this section? (Inquiry) (Note: This standard does not apply to the system administrator)(Revised 5/4/05)	---	---	---	542.41(u)(1)	
174.	For computerized key security systems, the following additional table games key control procedures apply:)(Rev. 5/4/05) Do management personnel independent of the table game department assign and control user access to keys in the computerized key security system (i.e., system administrator) to ensure that table game drop and count keys are restricted to authorized employees? (Inquiry and review policies and procedures	---	---	---	542.41(u)(2)(i)	
175.	For computerized key security systems, the following additional table games key control procedures apply:	---	---	---	542.41(u)(2)(ii)	

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#	MICS QUESTION	YES	NO	W/P REF	MICS	COMMENT
	In the event of an emergency or the key box is inoperable, is access to the emergency manual key(s) (a.k.a. override key) used to access the box containing the table game drop and count keys require the physical involvement of at least three persons from separate departments, including management? (Inquiry and review policies and procedures)(Revised 5/4/05)					
176.	For computerized key security systems, the following additional table games key control procedures apply: In the event of an emergency or the key box is inoperable, is the date, time, and reason for access documented with the signatures of all participating employees signing out/in the emergency manual key(s)? (Review supporting documentation)(Revised 5/4/05)	_____	_____	_____	542.41(u)(2)(ii)	
177.	For computerized key security systems, the following additional table games key control procedures apply: Does the custody of the keys issued pursuant to question 176 require the presence of two persons from separate departments from the time of their issuance until the time of their return? (Inquiry and review policies and procedures)(Revised 5/4/05)	_____	_____	_____	542.41(u)(2)(ii i)	
178.	For computerized key security systems, the following additional table games key control procedures apply: Does routine physical maintenance that requires accessing the emergency manual key(s) (override key) but does not involve the accessing of the table game drop and count keys only require the presence of two persons from separate departments? (Inquiry and review policies and procedures)(Revised 5/4/05)	_____	_____	_____	542.41(u)(2)(i v)	
179.	For computerized key security systems, the following additional table games key control	_____	_____	_____	542.41(u)(2)(i v)	

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#	MICS QUESTION	YES	NO	W/P REF	MICS	COMMENT
	procedures apply: For routine physical maintenance, is the date, time and reason for access documented with the signatures of all participating employees signing out/in the emergency manual key(s)? (Review supporting documentation)(Revised 5/4/05)					
180.	For computerized key security systems controlling access to table game drop and count keys, do accounting/audit personnel, independent of the system administrator, perform the following procedures: Daily review the report(s) generated by the computerized key security system indicating the transactions performed by the individual(s) that adds, deletes, and changes user's access within the system (i.e., system administrator) to determine whether the transactions completed by the system administrator provide an adequate control over the access to the table game drop and count keys?(Review supporting documentation)(Revised 5/4/05)	---	---	---	542.41(u)(3)(i)	
181.	For computerized key security systems controlling access to table game drop and count keys, do accounting/audit personnel, independent of the system administrator, perform the following procedures: Determine whether any table game drop and count key(s) removed or returned to the key cabinet by the system administrator was properly authorized? (Inquiry and review policies and procedures)(Revised 5/4/05)	---	---	---	542.41(u)(3)(i)	
182.	For computerized key security systems controlling access to table game drop and count keys, do accounting/audit personnel, independent of the system administrator, perform the following procedures: For at least one day each month, review the report(s) generated by the computerized key security system indicating all transactions	---	---	---	542.41(u)(3)(ii)	

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#	MICS QUESTION	YES	NO	W/P REF	MICS	COMMENT
	performed to determine whether any unusual table game drop and count key removals or key returns occurred? (Review supporting documentation)(Revised 5/4/05)					
183.	For computerized key security systems controlling access to table game drop and count keys, do accounting/audit personnel, independent of the system administrator, perform the following procedures: At least quarterly, review a sample of users that are assigned access to the table game drop and count keys to determine that their access to the assigned keys is adequate relative to their job position?(Examination of records)(Revised 5/4/05)	_____	_____	_____	542.41(u)(3)(ii)	
184.	For computerized key security systems controlling access to table game drop and count keys, do accounting/audit personnel, independent of the system administrator, perform the following procedures: Are all noted improper transactions or unusual occurrences investigated with the results documented? (Inquiry and review supporting documentation)(Revised 5/4/05)	_____	_____	_____	542.41(u)(3)(iv)	
185.	Is an inventory of all count room, table games drop box release, storage rack and contents keys performed at least quarterly and reconciled to records of keys made, issued, and destroyed? (Review supporting documentation)(Revised 5/4/05)	_____	_____	_____	542.41(u)(4)	
186.	Are investigations of the quarterly key inventory counts performed for all keys unaccounted for with the investigation being documented? (Inquiry and review supporting documentation)(Revised 5/4/05)	_____	_____	_____	542.41(u)(4)	

(v) Emergency drop procedures.

**NATIONAL INDIAN GAMING COMMISSION
MICS AUDIT CHECKLIST
TIER C-DROP AND COUNT (CDC)**

#	MICS QUESTION	YES	NO	W/P REF	MICS	COMMENT
187.	Have emergency drop procedures been developed by the gaming operation? (Inquiry and review of policies and procedures)	_____	_____	_____	542.41(v)	
188.	Has the gaming operation received approval for the emergency drop procedures? (Review TGRA approval)	_____	_____	_____	542.41(v)	
(w) Equipment standards for gaming machine count.						
189.	Is the weigh scale calibration module secured so as to prevent unauthorized access (e.g., prenumbered seal, lock and key, etc.)? (Observation) (Revised 5/4/05)	_____	_____	_____	542.41(w)(1)	
190.	Is a person independent of the cage, vault, gaming machine, and count team functions required to be present whenever the calibration module is accessed and is such access documented and maintained? (Inquiry and review supporting documentation)	_____	_____	_____	542.41(w)(2)	
191.	If a weigh scale interface is used, is it adequately restricted so as to prevent unauthorized access (passwords, keys, etc.)? (Observation and inquiry)	_____	_____	_____	542.41(w)(3)	
192.	If the weigh scale has a zero adjustment mechanism, is it physically limited to minor adjustments or physically situated such that any unnecessary adjustments to it during the weigh process would be observed by other count team members? (Inquiry)	_____	_____	_____	542.41(w)(4)	
193.	Is the weigh scale and weigh scale interface (if applicable) tested by a person or persons independent of the cage, vault, and gaming machine departments and count team at least quarterly and are the results of the tests documented and signed by the person(s) performing the tests? (Review supporting documentation)	_____	_____	_____	542.41(w)(5)	
194.	Prior to the gaming machine count, do at least two employees verify the accuracy of the weigh scale	_____	_____	_____	542.41(w)(6)	

**NATIONAL INDIAN GAMING COMMISSION
MICS AUDIT CHECKLIST
TIER C-DROP AND COUNT (CDC)**

#	MICS QUESTION	YES	NO	W/P REF	MICS	COMMENT
	with varying weights or with varying amounts of previously counted coin for each denomination to ensure the scale is properly calibrated (varying weights/coin from drop to drop is acceptable)? (Observation)					
195.	If a mechanical coin counter is used (instead of a weigh scale), has the gaming operation established and complied with procedures that are equivalent to those described in questions 193-195? (Inquiry and review policies and procedures)	_____	_____	_____	542.41(w)(7)	
196.	Has the gaming operation received approval for the mechanical coin counter procedures? (Review TGRA approval)	_____	_____	_____	542.41(w)(7)	
197.	If a coin meter count machine is used, does the count team member record the machine number, denomination and number of coins in ink on a source document, unless the meter machine automatically records such information? (Observation and inquiry)	_____	_____	_____	542.41(w)(8)	
198.	Does a count team member test the coin meter count machine prior to the actual count to ascertain if the metering device is functioning properly with a predetermined number of coins for each denomination? (Observation)	_____	_____	_____	542.41(w)(8)(i)	
(a) Computer applications.						
199.	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)	_____	_____	_____	542.41(a)	