

NATIONAL INDIAN GAMING COMMISSION
MICS AUDIT CHECKLIST
PULL TABS (PT)

#	MICS QUESTION	YES	NO	W/P REF	MICS	COMMENT
(b) Pull tab inventory.						
1.	Is pull tab inventory (including unused tickets) controlled, so as to assure the integrity of the pull tabs? (Inquiry and review other-perpetual inventory records) (Issued tickets must be controlled and unissued must have perpetual inventory records.)	_____	_____	_____	542.8(b) (1)	
2.	Are purchased pull-tabs inventoried and secured by a person or persons independent of the pull-tab sales? (Inquiry)	_____	_____	_____	542.8(b) (2)	
3.	Is the issuance of pull-tabs to the cashier or sales location documented and signed for by the person responsible for inventory control and the cashier? (Review supporting documentation)	_____	_____	_____	542.8(b) (3)	
4.	Does the document log include the serial number of the pull-tabs issued? (Review supporting documentation)	_____	_____	_____	542.8(b) (3)	
5.	Is the appropriate documentation given to the redemption booth for purposes of determining if the winner purchased the pull-tab that was issued by the gaming operation (Note: Electronic verification satisfies this requirement)? (Inquiry)	_____	_____	_____	542.8(b) (4)	
6.	At the end of each month, does a person or persons independent of pull tab sales and inventory control verify the accuracy of the ending balance in the pull-tab control by reconciling the pull-tabs on hand (physical inventory and compare to perpetual inventory records)? (Inquiry and review supporting documentation)	_____	_____	_____	542.8(b) (5)	
7.	Is a comparison done monthly, of the amount of pull-tabs sold from the pull-tab control log to the amount of revenue recognized, for reasonableness? (Review supporting documentation)	_____	_____	_____	542.8(b) (6)	

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(c) Access.						
8.	Is access to pull tabs restricted to authorized persons? (Inquiry)	—	—	—	542.8(c) (1)	
(d) Transfers.						
9.	Are transfers of pull-tabs from storage to the sale location secured and independently controlled (independent observer required)? (Inquiry)	—	—	—	542.8(d) (1)	
(e) Winning pull tabs.						
10.	Are winning pull tabs verified and paid as follows: (Examination of records) Are payouts in excess of a dollar amount determined by the gaming operation verified by at least two employees? State the dollar amount _____ (and include in Comment Section). (More than \$100 considered unreasonable)	—	—	—	542.8(e) (1)(i)	
11.	Are winning pull tabs verified and paid as follows: (Examination of records) Did the gaming operation receive approval for the predetermined dollar amount? (Review TGRA approval)	—	—	—	542.8(e) (1)(i)	
12.	Are winning pull tabs verified and paid as follows: (Examination of records) Are total payouts computed and recorded by shift?	—	—	—	542.8(e) (1)(ii)	
13.	Are winning pull tabs verified and paid as follows: (Examination of records) Are winning pull-tabs voided so that they cannot be presented for payment again?	—	—	—	542.8(e) (1)(iii)	
14.	Do personnel independent of pull-tab operations verify the amount of winning pull-tabs redeemed each day? (Inquiry)	—	—	—	542.8(e) (2)	

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(f) Accountability form.						
15.	Are all funds used to operate the pull tabs game recorded on an accountability form? (Examination of records)	_____	_____	_____	542.8(f) (1)	
16.	Are all funds used to operate the pull tab game counted independently by at least two persons and reconciled to the recorded amounts at the end of each shift or session? (Examination of records) (Note: Unverified transfers of cash and/or cash equivalents are prohibited.)(Revised 8/12/2005)	_____	_____	_____	542.8(f) (2)	
(g) Standards for statistical reports.						
17.	Are records maintained which include win, write (sales) and a win to write hold percentage as compared to the theoretical hold percentage derived from the flare for each deal or type of game for the following: (Examination of records) Each shift?	_____	_____	_____	542.8(g) (1)(i)	
18.	Are records maintained which include win, write (sales) and a win to write hold percentage as compared to the theoretical hold percentage derived from the flare for each deal or type of game for the following: (Examination of records) Each day?	_____	_____	_____	542.8(g) (1)(ii)	
19.	Are records maintained which include win, write (sales) and a win to write hold percentage as compared to the theoretical hold percentage derived from the flare for each deal or type of game for the following: (Examination of records) Month-to-date?	_____	_____	_____	542.8(g) (1)(iii)	
20.	Are records maintained which include win, write (sales) and a win to write hold percentage as compared to the theoretical hold percentage derived from the flare for each deal or type of game for the following: (Examination of records) Year-to-date or fiscal year-to-date as applicable?	_____	_____	_____	542.8(g) (1)(iv)	

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21.	Is pull-tab statistical information reviewed by a manager independent of pull-tab operations at least on a monthly basis and investigations performed for large or unusual statistical fluctuations? (Examination of records)	_____	_____	_____	542.8(g) (2)	
22.	Are the statistical investigations documented and maintained for inspection? (Examination of records)	_____	_____	_____	542.8(g) (2)	
23.	Is the pull-tab statistical information provided to the TGRA upon request? (Inquiry)	_____	_____	_____	542.8(g) (2)	
24.	Are significant variations (+-3%) investigated? (Examination of records and inquiry)	_____	_____	_____	542.8(g) (3)	

(h) Electronic equipment.

25. If the gaming operation utilizes electronic equipment in connection with the play of pull tabs, then the following standards shall also apply.

If the electronic equipment contains a bill acceptor, complete §542.21(e) and (f), §542.31(e) and (f), or §542.41(e) and (f)(as applicable). (N/A and YES answers only)(Revised 5/4/05)

_____ _____ _____ 542.8(h)
(1)(i)

26. If the gaming operation utilizes electronic equipment in connection with the play of pull tabs, then the following standards shall also apply.

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 be tested annually)? (Inquiry and review supporting documentation)

_____ _____ _____ 542.8(h)
(1)(ii)

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27.	If the gaming operation utilizes electronic equipment in connection with the play of pull tabs, then the following standards shall also apply. If the electronic equipment returns a voucher or a payment slip to the player, complete §542.13(n) (as applicable)? (N/A and YES answers only)	_____	_____	_____	542.8(h) (1)(iii)	
28	If the gaming operation utilizes electronic equipment in connection with the play of pull tabs, then the following standards shall also apply. If the electronic equipment utilizes patron account access cards for activation of play, complete §542.13(o) (as applicable)? (N/A and YES answers only)	_____	_____	_____	542.8(h) (1)(iv)	
(a) Computer applications.						
29.	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)	_____	_____	_____	542.8(a))	