W-2G Daily Audit

I. Procedure Overview

A. Document Collection

Documents are collected from the casino floor and the Jackpot Slip Report is printed.

B. Sorting

W-2G's and other documents are sorted.

C. Enter Hand-Written W-2G's into CMS

Hand-written W-2G's need to be entered into CMS.

D. Reconcile W-2G's to the Jackpot Slip Report

W-2G"s are checked against the Jackpot Slip Report.

E. Reconcile W-2G's to the CMS Report

As a double-check, W-2G's are also matched to the CMS Report.

F. Alphabetize and File the W-2G's

W-2G's are alphabetized and bundled with the Jackpot Slip Report and the CMS Report and then filed.

G. File the W-9's

W-9's collected during the sorting process are filed.

II. Document Collection

A. Document Pickup

W-2G's are collected each day as part of the **Casino Floor Morning Pickup**:

- A W-2G box is located at Booth 1
- W-2G Voids are picked up from the Slot Office

B. Document Separation

W-2G's are separated from the rest of the documents from the **Casino Floor Morning Pickup** and placed in the W-2G In-Basket.

C. Generate and Print the Jackpot Slip Report

A Jackpot Slip Report, for entries with a minimum jackpot slip amount of $1,200, is printed and also placed in the W-2G In-Basket (see below for instructions on printing this report).

- Start SDS and Login

- From the <u>SDS MAIN MENU (A)</u> select option **3. Slot Auditing Menu**

- From the <u>SLOT AUDITING MENU (A)</u> select option **3. Fill/Jackpot Menu**

- From the <u>FILL/JACKPOT MENU (A)</u> select option **3. Slip Reports**

- At <u>Create Report(s) for:</u> enter **JA**

- Report on <u>(A)ll Jackpots</u> by entering **A**

- Enter a <u>Minimum Jackpot slip amount</u> of **1200**

- At <u>Gaming date:</u> press the **Enter** key

- At <u>From Date/Time?</u> enter the date for the report in the format **01-Jan-05**

- At <u>To Date/Time?</u> enter the same date in the format **01-Jan-05**

- At <u>Enter Change Booth #</u> press the **Enter** key for all

- At <u>Enter Employee ID</u> press the **Enter** key for all employee IDs

- Enter a **Q** to <u>Sort by Se(Q)uence#</u>

- Press the **Enter** key to select <u><All> slips?</u>

- Enter an **R** to <u>Output to (R)eport</u>

- At <u>Skip Headers and Page Breaks</u> select **N**

The report will be generated and you will be prompted to <u>HIT <RETURN> KEY TO EXIT</u>. Press the **Enter** key and you will then be returned to the <u>SDS MAIN MENU (A)</u>.

- Select option **2. Print a Report Menu**

- At the <u>PRINT A REPORT MENU (A)</u> select option **2. Jackpot Slip Report**

- At <u>Where to Print:</u> select **(S)darprt01** to send the report to the printer located at the A1 Desk

- Press the **Enter** key at <u>How many copies to be printed <1>?</u>

The report will then be printed. Collect the report and place in the W-2G In-Basket.

III.   Sorting

A.   Check Signatures

As W-2G's are handled, the guest signature is compared for reasonableness to the name of the guest printed on the form.

B. Sort by Date

If there are W-2G's from more than one day in the W-2G In-Basket then they are first sorted by date.

- Once sorted, the W-2G's from the earliest date are audited first.

- Any W-2G's from the current date (collected from the graveyard shift) are placed back in the W-2G In-Basket.

C. Additional Documentation

Additional documentation may have been attached to the W-2G's:

- If a W-9 is attached to a W-2G the W-9 should be separated for later filing.

- If an Accumulative Jackpot Log is attached to a W-2G, each entry should be checked for a guest signature and the total needs to be verified by running a calculator tape.

- Any copies of identification documents attached to a W-2G should remain with the W-2G.

D. W-2G Sort Categories

W-2G's should be sorted in five categories:

- Machine-printed

- Hand-written slot jackpots

- Hand-written Race & Sports winnings

- Hand-written Table Games winnings

- Void W-2G's

Hand-written W-2G's are separated from machine-printed W-2G's so that they can be entered into the Casino Management System (CMS).

IV. Enter Hand-Written W-2G's into CMS

Hand-written W-2G's have not been entered into the Casino Management System (CMS).

A. Enter a New W-2G for a Known Customer Already in the System

- Start CMS and Login

- From the Casino Main Menu select option **12. W2G Menu**

- From the W2G Menu select option **1. Enter Customer W2G** and in the Input Data: field type in as much of the winner's name (**Lastname, Firstname**) as is known then press the **Enter** key

  o If there is only one known customer who matches the entry then the Enter Customer W2G screen will appear, otherwise…

- From the <u>Alphabetic Customer Display</u> screen press the **Page Down** and **Page Up** keys to find the Customer Name

- If the winner's name is found enter the **Line Number** in the <u>Select line number:</u> field then press the **Enter** key

    o If the <u>Display/Update Customer Remarks</u> screen appears then press the **Enter** key

    o If the winner's name is not found then press the **F3** key to return to the <u>W2G Menu</u> to Enter New Customer W2G

- The <u>Enter Customer W2G</u> screen appears

B.   Enter a New W-2G for a New Customer Not in the System

- From the <u>W2G Menu</u> select option **8. Enter New Customer W2G** and in the <u>Input Data:</u> field type in as much of the winner's name (**Lastname, Firstname**) as is known then press the **Enter** key

    o If the winner's name is similar to an existing customer then the <u>Possible Duplicate Accounts List</u> will appear. Look through the list to see if the winner's name is listed then follow the steps to enter a New W-2G for a known customer already in the system

C.   The <u>Enter Customer W2G</u> Screen

- Press the **Tab** key to move forward from field to field and the **Shift – Tab** key combination to move backward from field to field

- Enter (or check) the customer's <u>Name</u> and <u>Address</u>

- If <u>D.O.B.</u> is not known then enter 11/11/11

- Enter (or check) the customer's <u>SSN</u>

- Enter (or check) <u>Id Number</u>, <u>Type</u> (DL for driver's license), <u>State</u> and <u>Exp Date</u>

    o If Drivers License Expiration is not known enter 12/31/xx (where xx represents the current year)

- Enter the <u>Amount Won</u>

- Enter a number indicating the <u>Game Type</u>

- For Game Code enter **SL** for a Slot Jackpot, **SP** for a Race & Sports win, or the appropriate code for the table game type

    o Press **F4** to see a list of choices

- Enter the Date Won

- In the **Race#/Mch#** field enter either the slot machine number, the race information, or any table game information from the W2G

- In the **Slip#/Card#** field enter either the Jackpot Slip Number, the R&S window, or any other table game information listed on the W2G

- Press the **Enter** key to record the transaction

- Use a red pen to check the W-2G to indicate that it has been entered into the system

D. Print the CMS Report

- From the <u>W2G Menu</u> select option **6. CSG6780 W2G List** to print the CMS Report

- Enter the <u>Date</u> and <u>Thru</u> in the format **MMDDYY** then press the **Enter** key

- Enter an **A** to indicate the Active <u>Format</u>

- Enter an **A** to indicate an Alpha Only <u>Sort</u>

- Press the **Enter** key and the report will be printed

V. Reconcile W-2G's to the Jackpot Slip Report

A. CheckW-2G's Against the Daily Jackpot Slip Report:

- Check each W-2G (both machine-printed and hand-written – but not from Race & Sports or Table Games winnings) against the report

- Compare the jackpot ticket number (starting with a "J") on the W-2G to the **Seq Number** listed in the report

  o On machine-printed W-2G's this number appears in box 6

  o On hand-written W-2G's this number appears in box 10

- Also compare the Gross Winnings (box 1 on all W-2G's) to the **Slip Amount** on the report

- Place a checkmark against each entry in the report that matches a W-2G

- **Once all entries on the Jackpot Slip Report are accounted for, and checked off, circle the total and sign the report**

B. Missing W-2G's

A W-2G may appear to be missing for the following reasons:

- Void Jackpot Tickets – Check the <u>Rec Type</u> column of the <u>Jackpot Slip Report</u> for a **V** entry that indicates this slip was voided

- Missing W-2G's – Use the New Wave Application Extender to search for a copy of the original Jackpot Slip

- If the copy of the original Jackpot Slip indicates it's a Credit Meter Handpay then a W-2G is not generated

- 1042's – If a written note on the top of the Jackpot Slip indicates that taxes were withheld at 30% then this indicates that the winner may be a foreign national whose winnings were reported on a form 1042. Check the 1042 file located by the Cage Desk

C.   Irregularities

- Investigate any discrepancies in the amounts on the W-2G's and the Jackpot Slip Report

- Generate an ICER for any missing W-2G's or discrepancies

D.   Run a Tape

Once all W-2G's are accounted for then run a tape to reconcile the total of the W-2G's (not from Race & Sports or Table Games) with the total on the Jackpot Slip Report:

- **Enter the date at the top of the tape**

- **Enter all the machine-printed W-2G's and subtotal**

- **Enter the hand-written W-2G's and subtotal**

- **Enter all other miscellaneous jackpots and total**

- **The tape total must equal the total on the Jackpot Slip Report**

- **Write "Jackpot Slip Report" at the top of the tape**

- **Write on the tape to indicate which entries were "machine-printed" W-2G's, "hand-written," "hand pays," "1042," etc.**

- **Circle the total and sign the tape**

VI.   Reconcile W-2G's to the CMS Report

A.   Check the Entry of Hand-Written W-2G's for Accuracy

The auditor should ascertain the accuracy of entries made to the Casino Management System

B.   Run a Tape

Run a tape to reconcile the total of all W-2G's (including Race & Sports, Table Games, etc.) with the total on the CMS Report:

- **Enter the date at the top of the tape**

- **Enter the subtotal from the Jackpot Slip Report tape for all machine-printed and hand-written W-2G's**

- **Enter each hand-written W-2G that was not included on the Jackpot Slip Report (Race & Sports, Table Games, etc.)**

- **Total the tape**

- **The tape total must equal the total on the CMS Report**

- **Write "CMS Report" at the top of the tape**

- **Write on the tape to indicate that the first entry is the "Slot W-2G's Subtotal" and the source of the other entries**

- **Circle the total and sign the tape**

C.   If the Totals Don't Equal

- Try placing a checkmark against each entry in the report that matches a W-2G to see if any were missed

D.   Sign Off on the CMS Report

Once the total on the tape equals the total of the CMS Report the reconciliation is finished.

- **Circle the total and sign the report**

VII.   Alphabetize and File the W-2G's

Once the W-2G's are reconciled to the Jackpot Slip Report and the CMS Report, and totals on the two tapes match the reports, the audit is concluded.

- Alphabetize all the W-2G's placing the voids on the bottom

- Rubber band the reconciled W-2G's with the two calculator tapes

- Fold the CMS Report (green bar) and the Jackpot Slip Report to approximately envelope size (#10), place behind the W-2G's and rubber band again

- Write the date on the outside of the bundled package

- Place the reconciled package in the storage box for that month

VIII. File the W-9's

- Alphabetize and file the W-9's in the accordion folder for the current year