

**COMMANDER NAVY INSTALLATIONS COMMAND (CNIC)  
MANAGEMENT and ASSISTANCE TEAM (N9G)**



**Local  
Internal Control Questionnaire (ICQ)  
FY17**

**BINGO**

5720 INTEGRITY DRIVE  
MILLINGTON TN 38055-6520

REVISED OCTOBER 2016

## REVIEW COVER SHEET

HOST COMMAND: \_\_\_\_\_

DATES OF REVIEW: \_\_\_\_\_

REVIEW CONDUCTED BY: \_\_\_\_\_

### Business Office POC

Name \_\_\_\_\_

Email: \_\_\_\_\_

Phone: \_\_\_\_\_

### Region Internal Review Officer

Name \_\_\_\_\_

Email: \_\_\_\_\_

Phone: \_\_\_\_\_

Briefly describe the Bingo Program at this facility:

Programs:

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Special Events:

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1.	<p>Are high value bingo prizes or awards (with a total fair market value of \$1,200 or more) received by one player in one game reported to the Internal Revenue Service (IRS) on Form W2-G for U.S. Persons and Form 1042-S for Foreign Person's?</p> <p>Note:  <u>Gambling and Bingo Winnings.</u> IRS reporting requirements for gambling and bingo winnings are tied to individual games. Unlike contract payments, winnings are not accumulated from game to game; each game stands alone for IRS reporting requirements. Whenever cash, merchandise, or a combination thereof with a total value of \$1,200 or more is awarded to a person for winning a single bingo game or other gambling activity, an IRS Form W-2G, "Certain Gambling Winnings," is prepared. Individuals receive their copies of the IRS Form W-2G either at the time payment is made or not later than January 31 of the following year. IRS Form 1096 is used to transmit the IRS copy of the IRS Form W-2Gs to the IRS. Additionally, IRS Form 1042S, "Foreign Person's U.S. Source Income Subject to Withholding," is prepared for reporting foreign nationals gaming winnings and withholdings. These forms must be forwarded to the IRS by February 28 of the following year. Refer to <a href="http://www.irs.gov">www.irs.gov</a> for preparation instructions and filing requirements.</p> <p>Reference:  DOD 7000.14-R, Vol. 13, chap. 7, para 070503  CNICINST 1710.3, para 2202g.  CNICINST 7000.3, para 505c.</p> <p><u>Comments:</u></p>	YES <input type="checkbox"/>  NR <input type="checkbox"/>	NO <input type="checkbox"/>  N/A <input type="checkbox"/>
2.	<p>Are receipts of Bingo prizes and awards verified and required to provide required identification?</p> <p>Reference:  CNICINST 7000.3, para 507a.(9)</p> <p><u>Comments:</u></p>	YES <input type="checkbox"/>  NR <input type="checkbox"/>	NO <input type="checkbox"/>  N/A <input type="checkbox"/>
3.	<p>Are Bingo receipts controlled through the use of a cash register, pre-numbered coupons or tickets?</p>	YES <input type="checkbox"/>  NR	NO <input type="checkbox"/>  N/A

	Reference: CNICINST 7000.3, para 507a.(9)  <u>Comments:</u>	<input type="checkbox"/>	<input type="checkbox"/>
4.	Are special event reports completed properly and prepared locally for each Bingo event?  Reference: CNICINST 7000.3, para 507a.(9)  <u>Comments:</u>	YES <input type="checkbox"/>  NR <input type="checkbox"/>	NO <input type="checkbox"/>  N/A <input type="checkbox"/>
5.	Is strict accountability, i.e. ongoing inventory and usage reports, maintained for bingo cards (paper and electronic)?  Reference: CNICINST 7000.3, para 507a.(9)  <u>Comments:</u>	YES <input type="checkbox"/>  NR <input type="checkbox"/>	NO <input type="checkbox"/>  N/A <input type="checkbox"/>
6.	Are bingo awards properly signed for by the recipient, to include the recipient's award (if over \$1,200), name, rank (if applicable), social security number, organization, and telephone number.  Reference: CNICINST 7000.3, para a.(9)(c)  <u>Comments:</u>	YES <input type="checkbox"/>  NR <input type="checkbox"/>	NO <input type="checkbox"/>  N/A <input type="checkbox"/>
Notes:			