

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



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

**GAMING**

**5720 INTEGRITY DRIVE  
MILLINGTON TN 38055-6520**

**REVISED OCTOBER 2016**

## REVIEW COVER SHEET

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

DATE OF REVIEW: \_\_\_\_\_

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

Business Office POC

Name\_\_\_\_\_

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

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

Region Internal Review Officer

Name\_\_\_\_\_

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

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

Briefly describe the Gaming program at this activity's:

Program:

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There are approximately 20 lines visible. The paper has a slight shadow on the right side, suggesting it's resting on a surface.

1.	<p>Are 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>Reference: DoD 7000.14-R, Vol. 13, chap. 7, para 070203 CNICINST 1710.3, para 2312c</p> <p>070503. Gambling and Bingo Winnings. IRS reporting requirements for gambling and bingo winnings are tied to individual games. Whenever cash, merchandise, or a combination thereof with a total value of \$1,200 or more is awarded to a person for winning in a gambling activity, an IRS <i>Form W-2G, "Certain Gambling Winnings,"</i> 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 <i>Form 1042S, "Foreign Person's U.S. Source Income Subject to Withholding,"</i> 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><u>Comments:</u></p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
3.	<p>During Cash Collections does a Command observer record each opening of a gaming device, verify the coin/bill count along with two MWR representatives on CNIC operated locations, one ARMP/one MWR in ARMP operated locations.</p> <p>Reference: CNICINST 1710., para 2309a DoD 7000.14-R, Vol. 13, app C, para 050709)</p> <p><u>Comments:</u></p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
4.	<p>Do all MWR personnel working in activities where gaming devices are located receiving annual training on the regulations for play and complete responsible gaming training as documented in the employee's official personnel file.</p> <p>Reference: CNICINST 1710.3 2305j. DoD 7000.14-R, Vol. 13, app C, para A050709 &amp; C0604N</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

	<u>Comments:</u>  		
5.	<p>Does the location have a current inventory of all gaming equipment? The inventory will include all gaming devices that are operated at a location without regard to ownership. The inventory will include: name of manufacturer; model numbers; game type; denomination; manufacturer's serial number; physical location.</p> <p>Reference: CNICINST 1710.3, para 2314a; DoD 7000.14-R, Vol. 13, app C, para 050709B)</p> <p><u>Comments:</u>   </p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
6.	<p>Does the location have signage posted in each facility where gaming devices are located informing patrons of the following:</p> <p>(1) No one under 18 years of age (excluding active duty personnel) is permitted in the gaming device room/areas. (2) Financial management and gambling addiction services available locally.</p> <p>Reference: CNICINST 1710.c para 2305c; DoD 7000.14-R, Vol. 13</p> <p><u>Comments:</u>   </p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
	Notes:		