

State of Nevada
Gaming Control Board

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| Auditor's Name and Date |
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CPA MICS Compliance Checklist

**TABLE GAMES
Key Controls**

Licensee _____ Review Period _____

NGC Regulation 6.090(9) requires the CPA to use "criteria established by the chairman" in determining whether a Group I licensee is in compliance with the Minimum Internal Control Standards (MICS). This checklist is to be used by the CPA in determining whether the licensee's table games operation is in compliance with the Table Games MICS.

| Date of Inquiry | Person Interviewed | Position |
|-----------------|--------------------|----------|
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Checklist Completion Notes:

- 1) Unless otherwise instructed, examine a completed document for compliance for those questions referring to records/documentation as indicated and recalculate where appropriate. Indicate (by tickmark) whether the procedures were confirmed via examination/review of documentation, through inquiry of licensee personnel or via observation of procedures. Tickmarks used are to be defined at the bottom of each page.
- 2) All "no" answers require referencing and/or comment, and should be cited as regulation violations, unless the Board Chairman has granted a MICS variation or the question requires a "no" answer for acceptability. All "N/A" answers require referencing and/or comment, as to the reason the MICS is not applicable.
- 3) "(#)" refers to the Minimum Internal Control Standards for Table Games, Version 6.

| Questions | Yes | No | N/A | Comments, W/P Reference |
|--|-----|----|-----|-------------------------|
| 1. Has the licensee's written system of internal control for table games key controls been read prior to the completion of this checklist to obtain an understanding of the licensee's table games key controls? | | | | |
| 2. Are the table game drop box release keys separately keyed from the table game drop box contents keys? (111) Verify by examination. | | | | |
| 3. Are the table game drop box release keys not keyed for releasing slot currency acceptor drop boxes? (111) | | | | |
| 4. Are the table games drop box release keys maintained by a department independent of the pit department? (114) State the department. | | | | |

Verified per representation.
Verified per observation/examination.

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| 5. Are only the employees authorized to remove the table game drop boxes from the tables allowed access to the table game drop box release keys and are these same employees precluded from having access to the table games drop box contents keys and table games drop box release keys simultaneously? (115) Note: The count team members may have access to the release keys during the soft count in order to reset the table game drop boxes. (115) | | | | |
| 6. Is an employee independent of the pit department required to accompany the table games drop box storage rack keys from the time of their issuance until the time of their return? (116) State the department. | | | | |
| 7. With the exception of the count team, are the employees authorized to obtain the table games drop box storage rack keys precluded from having access to the table games drop box contents keys? (117) | | | | |
| 8. Are at least three count team members required to be present when the table games count room and other count keys are issued for the count and until the time the keys are returned? (118) | | | | |
| 9. During the count, including breaks, is access to the count keys restricted to at least three count team members unless the keys are returned to the custodian? (118) | | | | |
| 10. If count keys are temporarily stored in the count room during a break, is no one other than at least three count team members allowed access to the keys and are three count members required to be present to enter the count room and resume the count? (Note for 118) If applicable, indicate the procedures. | | | | |
| 11. With regard to the access of table games drop box contents keys at other than the scheduled count time: | | | | |
| a) Is the involvement of at least three employees from separate departments, including management, required? (119) Indicate the personnel involved, including management. | | | | |

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| <p>b) Is a separate report maintained indicating the date, time, the table game number, the reason for access, and the signatures or electronic signatures of the employees signing out/in the table games drop box contents keys? (119) Verify by examination.</p> <p>Note: "Electronic signature" includes a unique employee PIN or card, or employee biometric identification validated and recorded through a computerized system. (119)</p> | | | | |
| <p>c) Are two employees from separate departments required to accompany the table games drop box contents key from the time of issuance until the time of return? (119)</p> | | | | |
| <p>12. Does the physical custody of the keys, including duplicates, needed to access the contents of the stored, full table games drop boxes require the physical involvement of employees from three separate departments? (112) Indicate the controls for the original keys and the duplicates.</p> <p>Note: Master keys maintained/controlled by a locksmith are not subject to this requirement. (112)</p> | | | | |
| <p>13. Does the physical custody of the keys, including duplicates, needed to access the stored, empty table games drop boxes require the physical involvement of at least two employees independent of the cage department? (113) Indicate the controls for the original keys and the duplicates.</p> <p>Note: Master keys maintained/controlled by a locksmith are not subject to this requirement. (113)</p> | | | | |
| <p>14. Are records maintained for each type of duplicated key required for the table games drop and count procedures that indicate the number of keys made and destroyed? (120) Verify by examination.</p> | | | | |
| <p>15. For computerized key security systems which restrict access to the table game drop and count keys through the use of passwords, keys or other means other than a key custodian, do the controls in place provide the same degree of control as indicated in the aforementioned key control standards? (121)</p> <p>Note: This standard does not apply to the system administrator. The system administrator is defined in MICS #122(a), which is addressed in the following question. (121)</p> | | | | |
| <p>16. For computerized key security systems, do the following additional table game key control procedures apply:</p> | | | | |

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| Questions | Yes | No | N/A | Comments, W/P Reference |
|--|-----|----|-----|-------------------------|
| a) Do management personnel independent of the table games department assign and control user access to the keys in the computerized key security system (i.e., the system administrator) to ensure that the table game drop and count keys are restricted to authorized employees? (122a) Indicate who performs this function. | | | | |
| b) Does 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, and is the date, time, and reason for access documented with the signatures of all participating employees signing out/in the emergency manual key(s)? (122b) Indicate where the key(s) is stored and the controls that require the physical involvement of persons from three departments. Note: Surveillance monitoring the key access does not meet the requirement of physical involvement. (122b) | | | | |
| c) Does the custody of the keys issued pursuant to "b" above, require the presence of two persons from separate departments from the time of their issuance until the time of their return? (122c) Indicate the departments. | | | | |
| <u>Written System of Internal Control</u> | | | | |
| 17. Has the licensee's written system of internal control for table games key controls been re-read prior to responding to the following question? | | | | |
| 18. Does the written system of internal control for table games key controls reflect the actual control procedures in effect for compliance with the MICS, variations from the minimum internal control standards approved pursuant to Regulation 6.090(8), and Regulation 14 associated equipment approvals? [Regulation 6.090(13)] | | | | |

Verified per representation.
Verified per observation/examination.