

Auditor's Name and Date

CPA MICS Compliance Checklist

**SLOTS**  
**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 slots operation is in compliance with the Slots MICS that address key controls.

Date of Inquiry	Person Interviewed	Position

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 adequate alternative procedures exist (i.e., approval of alternative procedure granted by the Board Chairman) 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 Slots, Version 6.

Minimum Internal Control Standard Notes (paraphrased from the standards)

- Note 1: The controls in effect for participation machines should provide at least the level of control described by these MICS.
- Note 2: One slot route operator's employee may be used to fill the employee requirements except in a supervisory capacity.
- Note 3: For all licensees, employees participating in the drop and/or count at the licensed location must have registered pursuant to Regulation 5.105. Also, drop and/or count team members may be employees of an affiliate gaming operation or corporate employees as long as the drop/count members have registered as gaming employees for the licensed location where the drop/count is being performed.
- Note 4: For any Board-authorized computer applications, alternate documentation and/or procedures which provide at least the level of control described by these MICS as determined by the Audit Division will be acceptable, and a MICS variation will be unnecessary.

Indicate what observations are being conducted in conjunction with the completion of this checklist (check one box):

Coin Drop and Count     Currency Acceptor Drop and Count     Both

Question #2 is always required to be answered. If both types of observations are being performed, answer all other questions on this checklist, if they apply. If only a coin drop and count observation is being performed, also answer questions 3 - 5, 9 - 11, and 13 - 15, if they apply. If only a currency acceptor drop and count observation is being performed, also answer questions 6 - 15, if they apply. Note that questions 9 - 11 and 13 - 15 address keys used for both the coin drop and count and the currency acceptor drop and count. If only one type of observation is being performed, your answers to these questions will only apply to the keys applicable to the type of observation that you are performing.

Verified per representation  
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Questions	Yes	No	N/A	Comments, W/P Reference
1. Has the licensee's written system of internal control for slots key controls been read prior to the completion of this checklist to obtain an understanding of the licensee's slots key controls?				
2. Are the slot machine coin drop cabinet keys, slot machine door keys, slot fill cabinet keys, kiosk keys, currency acceptor drop box contents keys and currency acceptor drop box release keys all separately keyed from each other and are the table game drop box release keys not keyed for releasing slot currency acceptor drop boxes? <b>(141) Verify by examination.</b>				
3. Does the physical custody of the keys, including duplicates, needed to access slot machine coin drop cabinets require the involvement of two employees, one of whom is independent of the slot department? <b>(142) Indicate the controls for the original keys and the duplicates.</b>  <b>Note:</b> Master keys maintained/controlled by a locksmith are not subject to this requirement. <b>(142, Note)</b>				
4. Are two employees (neither of whom is the key custodian) required to accompany the slot machine coin drop cabinet keys while checked out and observe each time slot machine coin drop cabinets are accessed or is surveillance notified each time the keys are checked out and does surveillance observe the person throughout the period the keys are checked out? <b>(143) Indicate the method.</b>				
5. Is the date, time, and signature or electronic signature of the employees signing out/in the key(s) mentioned in the previous question documented? <b>(143) Verify by examination.</b>  <b>Note:</b> "Electronic signature" includes a unique employee PIN or card, or employee biometric identification validated and recorded through a computerized key security system. <b>(143, Note)</b>				

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Questions	Yes	No	N/A	Comments, W/P Reference
6. Does the physical custody of the keys, including duplicates, needed to access the contents of the currency acceptor drop boxes require the physical involvement of employees from three separate departments? <b>(144) Indicate the controls for the original keys and the duplicates.</b>  <b>Note:</b> Master keys maintained/controlled by a locksmith are not subject to this requirement. <b>(144, Note)</b>				
7. Are only the employees authorized to drop the currency acceptor drop boxes allowed access to the currency drop box release keys and are these same employees precluded from having access to the currency acceptor drop box contents keys and currency acceptor drop box release keys simultaneously? <b>(145)</b>				
8. Are two employees required to accompany the currency acceptor drop box storage rack keys from the time of their issuance until the time of their return? <b>(146) State the employees.</b>				
9. Are at least three count team members required to be present when the currency acceptor and coin count room and other count keys are issued for the count and are at least three count team members required to accompany the keys until the time of their return? <b>(147)</b>				
10. Regarding the currency acceptor and coin count room and other count keys, are the following true:				
a) During the count, including breaks, is access to the keys restricted to at least three count team members unless the keys are returned to the custodian? <b>(147) Describe procedures.</b>				
b) If the keys are temporarily stored in the count room during a break, is no one other than at least three count team members allowed to access the keys and are three count team members required to be present to enter the count room and resume the count? <b>(147, Note)</b>				
11. Does access to the slot machine coin drop cabinet keys and currency acceptor drop box release keys at other than the scheduled drop times require a separate report indicating the date, time, and signature or electronic signature of the employees signing out/in the slot machine coin drop cabinet or currency acceptor drop box release keys? <b>(148)</b>				

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Questions	Yes	No	N/A	Comments, W/P Reference
12. Does access to the currency acceptor drop box contents key at other than the scheduled count time require the following:				
a) The involvement of at least three employees from separate departments, including management? <b>(149) Indicate the personnel involved, including management.</b>				
b) Is a separate report maintained indicating the date, time, slot machine number, reason for access, and signature or electronic signature of the employees signing out/in the currency acceptor drop box contents key? <b>(149) Verify by examination.</b>				
c) Are two employees from separate departments required to accompany the currency acceptor drop box contents key from the time of its issuance until the time of its return? <b>(149)</b>				
13. Are records maintained for each duplicated key addressed by all the previous questions which indicate the number of keys made and destroyed? <b>(150) Indicate where the records are maintained.</b>				
14. Do computerized key security systems which restrict access to the slot drop and count keys through the use of passwords, keys or other means, other than a key custodian, provide the same degree of control as indicated in the aforementioned key control MICS? <b>(151)</b>  <b>Note:</b> MICS #151 does not apply to the system administrator. The system administrator is defined in MICS 152(a), which is addressed in the next question. <b>(151, Note)</b>				
15. For computerized key security systems, do the following additional slot key control procedures apply:				
a) Do management personnel independent of the slot department assign and control user access to the keys in the computerized key security system (i.e., the system administrator) to ensure that slot drop and count keys are restricted to authorized employees? <b>(152a) Indicate who performs this function.</b>				

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Questions	Yes	No	N/A	Comments, W/P Reference
<p>b) Does access to the emergency manual key(s) (a.k.a. override key), used to access the box containing the slot 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)? <b>(152b) Indicate the personnel involved.</b></p> <p><b>Note:</b> Surveillance monitoring the key access does not meet the requirement of physical involvement. <b>(152b, Note)</b></p>				
<p>c) Does the custody of the key(s) issued pursuant to “b” above require the presence of two persons from separate departments from the time of their issuance until the time they are returned and secured? <b>(152c)</b></p>				
<b><u>Written System of Internal Control</u></b>				
<p>16. Has the licensee’s written system of internal control for slots key controls been re-read prior to responding to the following question?</p>				
<p>17. Does the written system of internal control for slots 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? <b>[Regulation 6.090(13)]</b></p>				

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