

INTERACTIVE GAMING

Auditor's Name and Date

Internal Audit Compliance Checklist

**INTERACTIVE GAMING
WALK-THROUGH PROCEDURES**

Licensee: _____ Review Period: _____

NGC Regulation 6.090(15) requires the internal auditor to use guidelines, checklists and other “criteria established by the chairman” in determining whether an operator of interactive gaming is in compliance with applicable statutes, regulations, and Interactive Gaming Minimum Internal Control Standards (MICS). The use of this checklist satisfies these requirements.

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 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 procedure is not applicable. All exceptions noted should be carried to the internal auditor’s report/summary of findings for timely follow-up.
- 3) “(#)” refers to the Minimum Internal Control Standards for Interactive Gaming, Version 6 or to the applicable regulation/statute.

Scope:

This checklist must be completed once in each fiscal year for each interactive gaming operator.

MICS Variations and Regulation Waivers:

Obtain copies of MICS variation and regulation waiver requests and GCB correspondence regarding such requests from appropriate personnel. Review to determine status of evidence of any waivers or alternative requirements imposed by granted variations. Modify and/or perform additional procedures as applicable.

Associated Equipment:

Determine if approval has been received for all associated equipment used in interactive gaming. For all unreported associated equipment, cite violations of **Regulation 14.290**. For associated equipment, perform a walk-through of any additional controls on the use of the associated equipment which may be included in the written system of internal control.

Verified per representation

Verified per observation/examination

VERSION 1

EFFECTIVE: January 1, 2013

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Date Approval Granted	MICS Number or Regulation	Description of Variation/Waiver Granted or Associated Equipment Approval	Number(s) of Procedure Modified or Added	W/P Ref. (if appl.)

Note: Variations/waivers and associated equipment need only be scheduled and reviewed **once in each fiscal year**. Refer to the workpaper where the details are scheduled and complete the last two columns of the above grid if walk-through procedures are affected.

Questions	Yes	No	N/A	Comments, W/P Reference
1. Review prior internal audit reports. Schedule any relevant exceptions cited, including those cited by the GCB or the CPA, or include a copy of the prior audit reports in the workpapers and follow up on any problems noted. Duplication of exceptions when the CPA is referring to exceptions reported in internal audit reports is not necessary.				
2. Complete the CPA MICS Compliance Checklist for Interactive Gaming - General Walk-through in accordance with the CPA MICS Compliance Reporting Requirements "Guidelines" and Internal Audit Reporting Requirements "Guidelines".				

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Questions	Yes	No	N/A	Comments, W/P Reference
Interactive Gaming Accounts				
3. Does the operator record and maintain the following in relation to an interactive gaming account:				
a) The date and time the interactive gaming account is opened or terminated? Regulation 5A.120(1)(a)				
b) The date and time the interactive gaming account is logged in to or is logged out of? Regulation 5A.120(1)(b)				
c) The physical location, by state or foreign jurisdiction, of the authorized player while logged in to the interactive gaming account? Regulation 5A.120(1)(c)				
4. Has the language of any agreement used between an operator and its authorized players pertaining to interactive gaming and authorized players' access to their interactive gaming account been submitted to the chairman for his review? Regulation 5A.120(12)				
5. Does the operator not allow or engage in any interactive gaming until any such agreement is approved by the chairman? Indicate the date approved by the Chairman. Regulation 5A.120(12)				

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Questions	Yes	No	N/A	Comments, W/P Reference
<p>Regulation 5A.125 Reserve Requirements</p> <p>6. Obtain a recent copy of the Regulation 5A.125 report submitted to the Board and perform the following: Indicate the month/year selected:</p>				
<p>a) For one day of the monthly report selected, recalculate the reserve requirement using the "Interactive Gaming Account Balance Summary Report". Was the day's reserve properly calculated and reported to the Board? Regulation 5A.125 (1) and (6) Indicate the date selected.</p> <p>Note: The calculation of the daily reserve should also include the amount of promotional funds held in an authorized player's interactive gaming account which may be used for play and/or redeemed for cash.</p>				
<p>b) For all days of the report being reviewed, is a reserve of cash, cash equivalent, or an irrevocable letter of credit held by a federally-insured financial institution; or a bond written by a bona fide insurance carrier in an amount equal to or greater than the reserve requirement amount for each day reported to the Board? Regulation 5A.125(3)</p>				

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Questions	Yes	No	N/A	Comments, W/P Reference
7. Confirm the reserve agreement has been approved by the Board and is in effect by contacting the entity with which the agreement was made. Regulation 5A.125(5)				
8. In addition to the reserve required by Regulation 5A.125(2) and any amounts that may be imposed by Regulation 6.150 does the operator maintain cash in the sum of 25% of the total of player's funds held in interactive gaming accounts, and the full amount of any progressive jackpots related to interactive gaming. Regulation 5A.125(11)				
Progressive Payoff Schedules Note: The "Interactive Gaming Daily Progressive Pool Activity Report" is to be used in performing the following procedures. 9. Scan progressive meter readings, including those offered in conjunction with an interactive gaming tournament, contest or promotion, for the most recent week and determine that:				
a) The base amount of each progressive payout is recorded pursuant to Regulation 5A.145(3) (the base amount should be recorded when first exposed for play and subsequent to each payoff).				

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b) The amount of each progressive payoff schedule is recorded at least one time daily. Regulation 5A.145(3) and MICS #122				
c) The payoff amount has increased since the prior recording [unless related to reasons allowed pursuant to Regulation 5A.145(5) and (6)].				
d) The payoff amount on the progressive payoff schedule has not been decreased except as allowed by Regulation 5A.145 (Any reduction should be supported by appropriate documentation pursuant to Regulation 5A.145(3) and (6), such as a notation of a payoff, a malfunction, etc.)				
e) Changes in the rate of progression are documented pursuant to Regulation 5A.145(4) . If no changes are detected, inquire with licensee personnel to determine if they would document such changes.				
Shills/Proposition Players				
10. Does the operator not accept or facilitate a wager from stakes players, proposition players or shills? Regulation 5A.140				

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Questions	Yes	No	N/A	Comments, W/P Reference
House Rules				
11. Are house rules available for review at all times by authorized players through a conspicuously displayed link and do the rules include, but not limited to, the following: Regulation 5A.100				
a) Clear and concise explanation of all fees? Regulation 5A.100(1)				
b) The rules of play of a game? Regulation 5A.100(2)				
c) Any monetary wagering limits? Regulation 5A.100(3)				
d) Any time limits pertaining to the play of a game? Regulation 5A.100(4)				
e) Has the operator been granted approval by the chairman for the rules currently available to the players. Indicate date approved by the chairman. Regulation 5A.100				
Self-Exclusion				
12. Has the operator established policies and procedures for self-exclusion for an individual? Regulation 5A.130(1)				
13. Do the policies and procedures include the following elements:				

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a) The maintenance of a register of those individuals who have self-excluded which includes the name, address and account details of self-excluded individuals? Regulation 5A.130(1)(a)				
b) The closing of an interactive gaming account held by the individual who has self-excluded? Regulation 5A.130(1)(b)				
c) A training program that has been implemented for employees to ensure enforcement of the operator's policies and procedures regarding self-exclusion? Regulation 5A.130(1)(c)				
d) Provisions precluding an individual who has self-excluded from being allowed to again engage in interactive gaming until a reasonable amount of time of not less than 30 days has passed since the individual self-excluded? Regulation 5A.130(1)(d)				
e) Do the operator's policies and procedures include reasonable steps to prevent marketing material from being sent to an individual who has self-excluded? Regulation 5A.130(2)				

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Questions	Yes	No	N/A	Comments, W/P Reference
Information Displayed on Website				
14. Does the operator prominently display the following information on a page which, by virtue of the construction of the website, authorized players must access before beginning a gambling session: Regulation 5A.150				
a) The full name of the operator and address from which it carries on business? Regulation 5A.150(1)				
b) A statement that the operator is licensed and regulated by the commission? Regulation 5A.150(2)				
c) The operator's license number? Regulation 5A.150(3)				
d) A statement that persons under the age of 21 are not permitted to engage in interactive gaming? Regulation 5A.150(4)				
e) A statement that persons located in a jurisdiction where interactive gaming is not legal are not permitted to engage in interactive gaming? Regulation 5A.150(5)				
f) Active links to the following: Regulation 5A.150(6)				

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Questions	Yes	No	N/A	Comments, W/P Reference
i. Information explaining how disputes are resolved? Regulation 5A.150(6)(a)				
ii. A problem gambling website that is designed to offer information pertaining to responsible gaming? Regulation 5A.150(6)(b)				
iii. The state gaming control board's website? Regulation 5A.150(6)(c)				
iv. A website that allows for an authorized player to choose to be excluded from engaging in interactive gaming? Regulation 5A.150(6)(d)				
v. A link to the house rules adopted by the operator? Regulation 5A.150(6)(e)				
Suspicious Wagers				
15. Are interactive gaming operator's employees or its directors, officers and agents familiar with what is considered a suspicious wager? Regulation 5A.160				
16. Do interactive gaming employees or its directors, officers and agents make a diligent effort to identify and report suspicious wagers? Regulation 5A.160				

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Questions	Yes	No	N/A	Comments, W/P Reference
17. Do these aforementioned individuals know that Regulation 5A.160 requirements are separate from any federal suspicious activity reporting requirements? Regulation 5A.160				
18. Is a "Suspicious Wagering Report" form, developed by the board, filed with the board:				
a) When a suspicious wager occurs (if the operator believes the wager is relevant to the possible violation of any law or regulation), it should be reported regardless of the wager amount? Regulation 5A.160(1)(a), (b) and (2)				
b) Are such reports submitted to the board within the time constraints of Regulation 5A.160(3)? Regulation 5A.160(3)				
19. Does the operator maintain a copy of any report filed along with the original or business record equivalent of any supporting documentation for a period of five years from the date of filing the report? Regulation 5A.160(4)				
20. Is the aforementioned documentation available to the board and any appropriate law enforcement agencies upon request? Regulation 5A.160(4)				

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Questions	Yes	No	N/A	Comments, W/P Reference
21. Is it prohibited to inform the patron or other persons involved in the transaction that a "Suspicious Wager Report" was completed? Regulation 5A.160(5)				
Regulations 5.105 and 5A.220(5) Note: The following questions relate to employees of the operator of interactive gaming and of the interactive gaming service provider. 22. Is documentation maintained indicating that the Board was provided with the name, social security number and date of birth of any employee being granted access to the Board's system of records? Regulation 5.105(3)				
23. Is documentation maintained indicating that the Board was notified upon the termination of employment of such employee or the reassignment of such employee mentioned in the previous step to a position that no longer requires the employee to access the Board's system of records? Regulation 5.105(3)				
24. Does such employee mentioned in the first question of this section or the operator know that the information contained within the Board's system of records is confidential and must not be disclosed? Regulation 5.105(3)				

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Questions	Yes	No	N/A	Comments, W/P Reference
Interactive Gaming Service Providers 25. Does any person acting as an interactive gaming service provider hold a license specifically permitting that person to act as an interactive gaming service provider? Regulation 5A.220(2)				
Free Play and Promotional Items 26. If free play or promotional items are <u>currently</u> being offered, is the accounting treatment proper? Regulation 5A.170(4)				
<u>Procedures Modified or Added</u>				

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TESTING PROCEDURES**

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NGC Regulation 6.090(15) requires the internal auditor to use guidelines, checklists and other “criteria established by the chairman” in determining whether an operator of interactive gaming is in compliance with applicable statutes, regulations, and Interactive Gaming Minimum Internal Control Standards (MICS). The use of this checklist satisfies these requirements.

Objectives:

To determine if controls for interactive gaming are adequate to ensure interactive gaming revenues are accurately stated in financial records and comply with the MICS.

Checklist Completion Notes:

- 1) Each step contains a parenthetical notation at the end of the step to designate the purpose of the step. Steps to ascertain compliance with a regulation or minimum standard will be followed by the appropriate regulation or standard. Steps to test the clerical accuracy of revenue will be followed by “Revenue.” Steps to determine whether assets were protected will be followed by “Asset Protection.”
- 2) The minimum standards quoted on this checklist are from Version 6 of the standards. Licensees must be in compliance with these standards by 3/20/12.
- 3) Document the completion of the procedures listed below. All exceptions noted should be carried to the Audit Report/Summary of Findings for timely follow-up. Indicate the workpaper reference in which the exception has been carried forward to, as applicable, in the “Exception/Comment” column.

Scope:

Unless otherwise indicated, select 1 day during the fiscal period. Indicate Test Date(s): _____

MICS Variations and Regulation Waivers:

Review the MICS variations and regulation waivers scheduled during the interactive gaming walkthrough procedures. Modify and/or perform additional procedures as applicable. Note below the number of the procedures modified or added. Only the last two columns need to be completed if the remaining information is scheduled in the “Walkthrough Procedures Checklist”.

Date Approval Granted	MICS Number or Regulation	Description of Variation/Waiver Granted or Associated Equipment Approval	Number(s) of Procedure Modified or Added	W/P Ref. (if appl.)

✓ - Step completed without exception

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	Step completed without exception	Exception/Comment
Test Date Selected:		
1. Review prior internal audit reports. Schedule any relevant exceptions cited, including those cited by the GCB or the CPA, or include a copy of the prior audit reports in the workpapers and follow-up on any problems noted. Duplication of exceptions when the CPA is referring to exceptions reported in internal audit reports is not necessary.		
2. For the most recent month-end, reconcile the total outstanding balance of interactive gaming accounts indicated in the “interactive gaming account balance summary report” to the dollar amount indicated in the bank account records. (Asset Protection)		
3. For one day, determine if the compensation amount collected by the operator has been properly computed on the “interactive gaming game play report” for three (3) game type totals. (Revenue)		
4. For one day, examine the “interactive gaming game play report” for proper handling to verify that the operator does not profit beyond the amount of rake when a celebrity player participates in a game session. (Revenue)		
5. For one day, trace total daily compensation amount on the “interactive gaming game play report” by game type to the daily compensation amount on the “interactive gaming revenue report” by game type. (Revenue)		
6. For the month in which a test date was selected, foot the daily compensation amount by game type in the “interactive gaming revenue report” and trace the footed total by game type to the month-to-date compensation amount in the “interactive gaming revenue report”. (Revenue)		

✓ - Step completed without exception

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Test Date Selected:	Step completed without exception	Exception/Comment
7. For the previous procedure, trace the month-to-date compensation amount per the "interactive gaming revenue report" to the month-to-date amount recorded on the "interactive gaming revenue recap report". (Revenue)		
8. For the month in which a test date was selected, perform the reconciliation required by MICS #148 to determine whether the total interactive gaming revenue reported on the NGC tax return is accurate. (Revenue)		
9. For the month in the previous procedure, review all adjustments on the monthly "interactive gaming revenue recap report" made to the month-to-date compensation amount per the "interactive gaming revenue report" for proprietary and proper supporting documentation. (Revenue)		
10. Foot and cross foot the monthly "interactive gaming revenue recap report". (Revenue)		
11. For the month in the previous procedure, trace the month-to-date compensation amount per the monthly "interactive gaming revenue recap report" to the general ledger and monthly NGC tax return. (Revenue) Examine general ledger accounts for the proprietary of any activity that affects reported revenue.		
12. For the month in which a test day was selected, for one test day in which a contest/tournament was conducted, review the appropriate documentation to determine the proper reporting of entry fees and prize payouts relating to reported interactive gaming revenue. [Regulation 5A.170(4)] Note: If no contests/tournaments were offered in the month selected, then choose another month in which a contest/tournament was conducted. When after reviewing other months and no such activity is noted, it is acceptable to indicate that there was no contest/tournament activity noted in the time periods reviewed and then also indicate the results of an inquiry of such activity.		

✓ - Step completed without exception

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Test Date Selected:	Step completed without exception	Exception/Comment
13. If any free play or promotional payouts, drawings and giveaway programs were in effect on the test date, determine that the accounting treatment was proper and that taxable revenue was properly not affected. [Regulation 5A.170(4)]		
14. Examine system exception reports for the interactive gaming system for propriety of transactions and unusual occurrences. The review should include, but is not limited to events listed in MICS #28. (Asset Protection) Note: A system exception report documents when event data or system parameters are changed. This report may be titled with various names. This report documents data or parameters altered; data or parameter value prior to alteration; data or parameter value after alteration; date and time of exception event, unique transaction identifier; and identification of user who performed and/or authorized alteration.		
15. If promotional pots and pools have been offered, for one test day, review the reconciliation form, required by MICS #154, to determine that at least once a day, progressive balances displayed on the website were reconciled to the amounts received from players less amounts paid to players. Note: Indicate test day if different from above.		
Registration of Authorized Players 16. For the test day, ensure that players placing wagers that day had sufficient funds to play and, if funds were needed, the operator did not extend credit to the player and/or the funds were not transferred from another player's interactive gaming account. Regulation 5A.120(9) and (11)		

✓ - Step completed without exception

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Test Date Selected:	Step completed without exception	Exception/Comment
17. Examine 10 authorized player's interactive gaming accounts to ensure the following information required by Regulation 5A.110 is properly recorded: Indicate the interactive gaming accounts examined.		
a. The identity of the individual? [Regulation 5A.110(2)(a)]		
b. The individual's date of birth showing that the individual is 21 years of age or older? [Regulation 5A.110(2)(b)]		
c. The physical address where the individual resides? [Regulation 5A.110(2)(c)]		
d. The social security number for the individual, if a United States resident? [Regulation 5A.110(2)(d)]		
e. That the individual had not previously self-excluded with the operator and otherwise remains on the operator's self-exclusion list? [Regulation 5A.110(2)(e)]		
f. That the individual is not on the list of excluded persons established pursuant to NRS 463.151 and Regulation 28? [Regulation 5A.110(2)(f)]		
18. Before registering an individual as an authorized player, has the operator had the individual affirm the following: [Regulation 5A.110(3)]		
a. That the information provided to the operator by the individual to register is accurate? [Regulation 5A.110(3)(a)]		
b. That the individual has reviewed and acknowledged access to the house rules for interactive gaming? [Regulation 5A.110(3)(b)]		

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Test Date Selected:	Step completed without exception	Exception/Comment
c. That the individual has been informed and acknowledged that, as an authorized player, they are prohibited from allowing any other person access to or use of their Interactive gaming account? [Regulation 5A.110(3)(c)]		
d. That the individual has been informed and has acknowledged that, as an authorized player, they are prohibited from engaging in interactive gaming from a state or foreign jurisdiction in which interactive gaming is illegal and that the operator is prohibited from allowing such interactive gaming? [Regulation 5A.110(3)(d)]		
e. That the individual has been informed and has acknowledged that, if the operator is unable to verify the information provided by the individual pursuant to Regulation 5A.110(2) within 30 days of registration, any winnings attributable to the individual will be retained by the operator and the individual shall have no right to such winnings? [Regulation 5A.110(3)(e)]		
f. Consents to the monitoring and recording by the operator and the board of any wagering communications? [Regulation 5A.110(3)(f)]		
g. Consents to the jurisdiction of the State of Nevada to resolve disputes arising out of interactive gaming? [Regulation 5A.110(3)(g)]		
h. Within 30 days of the registration of the authorized player, has the operator verified the information provided by the individual pursuant to Regulation 5A.110(2)? [Regulation 5A.110(5)] Verify by examining the applicable dates on the “interactive gaming account balance summary report”.		

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Test Date Selected:	Step completed without exception	Exception/Comment
Personnel Access Listing		
19. For the computerized interactive gaming system, at the application level, obtain the user accessing listing:		
a. For computerized systems that have group membership (group profile), select a sample of at least 10% (with a maximum of 25) group profiles and determine whether the job functions (rights) assigned to the group profile are appropriate for the group. In addition, select one employee from each of the groups and determine whether the group profile is appropriate for the employee.		
b. For computerized systems that have individual profiles (profiles are customized for each employee), select a sample of at least 10% (with a maximum of 25) employees, encompassing as many positions as possible, and determine whether the job functions (rights) assigned to each employee are appropriate for the employee.		
c. Verify that 5 terminated employees, which occurred during the review period, have been changed in the system from active to inactive status.		
d. Verify that 5 active employees have changed their passwords within the last 90 days.		
Suspicious Wagers		
20. Review any Suspicious Wagering Reports noted for the test date and five from throughout the year to ensure that the following information recorded is complete in accordance with [Regulation 5A.160(3)]		
Note: Include copies of the Suspicious Wagering Reports reviewed in the workpapers.		
a. Date of incident		
b. Casino reporting information		

✓ - Step completed without exception

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Test Date Selected:	Step completed without exception	Exception/Comment
c. Suspect information including:		
1) Individual's last name, first name and middle initial.		
2) Description of identification credential.		
3) Social security number.		
4) Date of birth.		
d. Preparer information.		
e. Suspicious wagering information.		
21. Verify that the reports examined for the performance of the previous step were filed in a timely manner with the Board in accordance with Regulation 5A.160(3) .		
22. Verify that the licensee maintained supporting documentation for all suspicious wagering reports examined for the performance of the previous steps and that the documentation is readily available for review by the Board. [Regulation 5A.160(4)]		
<p>Employee Registration</p> <p>23. Select 5 employees of the operator of interactive gaming and 2 employees of each interactive gaming service provider, if applicable, and for each employee selected verify that the employee has been registered with the Board. Regulation 5.105 and 5A.220(5)</p> <p>Note: Contact an employee authorized to access the Board's system of records, usually this will be Human Resources employees, to verify registration.</p>		
<u>Procedures Modified or Added</u>		

✓ - Step completed without exception