

Auditor's Name and Date

CPA MICS Compliance Checklist

**INTERACTIVE GAMING
MICS #65-#167
General Walk-Through**

Licensee _____ Review Period _____

NGC Regulation 6.090(9) requires the CPA to use “criteria established by the chairman” in determining whether an operator of interactive gaming is in compliance with the Interactive Gaming Minimum Internal Control Standards (MICS). This checklist is to be used by the CPA in determining whether the licensee’s interactive gaming operation is in compliance with the Interactive Gaming MICS.

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, including computerized applications) 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 Interactive Gaming, Version 8.

Interactive Gaming Minimum Internal Control Standard Notes

- Note 1: Pursuant to Regulation 5A.140, interactive gaming is limited to the game of poker. Furthermore, the Card Games MICS do not apply to interactive gaming.
- Note 2: Unless otherwise specified, all Information Technology for Interactive Gaming MICS apply to an interactive gaming application, the underlying database, operating system, and network layer.
- Note 3: An operator of interactive gaming must specify in their written system of internal control pursuant to Regulation 6.090 which functions (if any) are performed by a service provider. Operators remain responsible for the proper design and operational effectiveness of all required minimum internal control standards, regardless of who is performing the function.
- Note 4: For these MICS, a system password is acceptable as the “signature” of the employee authorizing a transaction through the interactive gaming system. An “electronic signature” is allowed only when being used as part of a Board-authorized interactive gaming system. The “electronic signature” is to be linked with an electronic document which identifies the individual entering the “signature”. An “electronic signature” may also be attached to some biometric measurement. For instance, fingerprints or iris patterns are common biometric measurements.
- Note 5: As used in these MICS, “interactive gaming account” has the same meaning as “wagering account” as defined in Regulation 5.225, as applicable.

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Questions	Yes	No	N/A	Comments, W/P Reference
1. Has the licensee's written system of internal control for interactive gaming been read prior to the completion of this checklist to obtain an understanding of the operator's interactive gaming operation?				
<u>General Operation of Interactive Gaming</u>				
2. Are all domains, points of access, and communication media for remote interactive gaming operations conducted delineated in the written system of internal control? (65) Verify by examination.				
3. Is all compensation received by the operator of interactive gaming and/or the interactive gaming service provider resulting from interactive gaming reported as gross revenue pursuant to Regulation 5A.170 and deposited into a segregated, separate bank account? (66)				
4. Is the compensation amount collected by the operator of interactive gaming as gross revenue pursuant to Regulation 5A.170 calculated for each 24-hour day? The term "gaming day" as used in these MICS refers to an interval of 24 hours as defined by the operator of interactive gaming. (67)				
5. Relating to the question above, is the operator's end time of a gaming day delineated within the written system of internal control? (67) Verify by examination.				
6. Are procedures established to reasonably ensure that an operator shall neither extend credit to an authorized player nor allow the deposit of funds derived from the extension of credit by affiliates or agents of the operator into a patron's interactive gaming account? (68)				
7. Relating to the question above, are the procedures described above delineated within the interactive gaming written system of internal control? (68) Verify by examination.				
8. Relating to the previous question, is the licensee complying with the procedures indicated in the written system of internal control? (68)				

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9. Are procedures established to ensure an authorized player has sufficient available funds prior to processing the authorized player's wagering transaction? (69) Describe procedures.				
Casino Account Transfers Note: A "casino account" is defined as an authorized player's funds on deposit in any safekeeping, front money or wagering account being maintained at a gaming establishment operated by the operator of interactive gaming. (Note before 70)				
10. Is a transfer of funds between an authorized player's interactive gaming account and the player's casino account (i.e., to and from a player's casino account) transacted through a Board-approved mechanism designed to facilitate electronic commerce transactions? (70)				
11. Is a transfer transaction between an interactive gaming account and a casino account recorded in the "daily interactive gaming player's funds transactions report"? (refer to MICS #131) (71) Verify by examination.				
12. Is a transfer document prepared and maintained for a transfer transaction between an interactive gaming account and a casino account in which an authorized player makes an in-person transfer request at a gaming establishment? Does it include the following: (72) Verify by examination.				
a) Authorized player's name, casino account number and interactive gaming account number? (72a)				
b) Date of transfer? (72b)				
c) Type of transfer (deposit/withdrawal to/from casino account)? (72c)				
d) Dollar amount of transfer? (72d)				
e) Signature of authorized player? (72e)				
f) Signature of employee handling the transaction? (72f)				

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Registering Authorized Players				
13. Has the operator established procedures to register an individual as an authorized player and created an interactive gaming account for the individual pursuant to the requirements of Regulation 5A.110? (73)				
14. Relating to the previous question, are the above procedures delineated within the interactive gaming written system of internal control? (73) Verify by examination.				
15. Relating to the previous question, is the licensee complying with the procedures indicated in the written system of internal control? (73)				
16. Is the information obtained to initially create an authorized player's interactive gaming account recorded and maintained and does the information include the following: (74)				
a) Authorized player's name, authorized player's fictitious name(s) to be used while engaged in interactive gaming (if applicable), and current residential address? (74a)				
b) Date information provided by authorized player? (74b)				
c) Authorized player's date of birth showing that the individual is 21 years of age or older? (74c)				
d) Authorized player's physical address where the individual resides? (74d)				
e) Authorized player's social security number, if a United States resident? (74e)				
f) That the authorized player has not been previously self-excluded with the operator and otherwise remains on the operator's self-exclusion list? (74f)				
g) That the authorized player is not on the list of excluded persons established pursuant to NRS 463.151 and Regulation 28? (74g)				
h) Authorized player's e-mail address, if used as medium of communication with authorized player? (74h)				

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17. Within 30 days of an authorized player providing registration information does the operator of interactive gaming perform procedures to verify the information provided by the authorized player? (75) Note: The operator may involve a service provider's verification process. (75)				
18. Does the operator limit the interactive gaming account activity during the operator's verification of information period pursuant to the requirements of Regulation 5A.110? (75)				
19. Relating to the previous questions, are such verification procedures delineated within the interactive gaming written system of internal control? (75) Verify by examination.				
20. Regarding the previous question, are the verification procedures performed by the operator of interactive gaming recorded and maintained which includes the following information: (75)				
a) If a service provider performs the verification process, the service provider's verification results and verification date? (75a)				
b) If not using a service provider or if the player's registration information does not result in a positive verification, the type of identification credential provided by the authorized player, the last four digits of the relevant credential number, expiration date of credential, date credential was examined? (75b)				
c) Source used to verify the accuracy of the information provided for the authorized player's date of birth and the physical address where the authorized player resides? (75c)				
21. Relating to the previous question, is the licensee complying with the procedures indicated in the written system of internal control? (75)				
22. Pursuant to Regulation 5A.110 has the operator of interactive gaming established procedures for handling the unsuccessful verification of the information provided by an individual who is registering as an authorized player? (76)				

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23. Regarding the previous question, are such procedures delineated within the interactive gaming written system of internal control? (76) Verify by examination.				
24. Does the operator of interactive gaming record and maintain the following information: (76) Verify by examination.				
a) Authorized player's name and account number? (76a)				
b) Date the account was suspended from further interactive gaming by the authorized player? (76b)				
c) Date the account was closed? (76c)				
d) Amount of winnings retained which were attributable to the authorized player? (76d)				
e) Balance of amount refunded to the authorized player? (76e)				
25. Is the licensee complying with the procedures indicated in the written system of internal control? (76)				
<u>Identification and Verification of Authorized Players</u>				
26. Has the operator established procedures to verify the identity of an authorized player to prevent those who are not authorized players from engaging in interactive gaming? (77)				
27. Regarding the previous question, are such procedures delineated within the interactive gaming written system of internal control? (77) Verify by examination. Note: The procedures are to involve robust identification methods to mitigate the risks of non face-to-face transactions inherent in interactive gaming. (77, Note)				
28. Relating to the previous question, is the licensee complying with the procedures indicated in the written system of internal control? (77)				
<u>Protection of the Interactive Gaming Accounts</u>				
29. Does an authorized player hold only one interactive gaming account with the operator of interactive gaming? (78)				

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30. Are procedures established to reasonably ensure that no authorized player shall occupy more than one position at a game at any given time? (79)				
31. Relating to the previous question, are the procedures delineated in the interactive gaming written system of internal control? (79) Verify by examination.				
32. Relating to the previous question, is the licensee complying with the procedures indicated in the written system of internal control? (79)				
33. Does the operator comply with MICS #74(a) in that an interactive gaming account cannot be set up with an anonymous or fictitious name but may be associated with one or more fictitious "screen names" or may remain anonymous while engaging in interactive gaming? (80)				
34. Does the interactive gaming written system of internal control delineate the following: (81) Verify by examination.				
a) Procedures established for the use of a payment processor to allow the operator of interactive gaming to fund an authorized player's interactive gaming account? (81a)				
b) The deposit methods available to authorized players to fund accounts and a complete description of the entire process for each deposit method, including situations where additional information must be requested prior to completing the deposit transaction? (81b)				
c) Procedures performed to not allow an authorized player's interactive gaming account to be overdrawn unless caused by payment processing issues outside the control of the operator (e.g., chargebacks)? (81c)				
35. Relating to the previous question, is the licensee complying with the procedures indicated in the written system of internal control? (81)				
36. Do the routing procedures for deposits by mail (e.g., checks, cashier's checks, or money orders) require that the mail deposits are received by a department independent of the interactive gaming department? (82)				

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37. Are the interactive gaming account deposits received via mail documented on a listing indicating the following: (83) Verify by examination.				
a) Authorized player's name on account to which the deposit is being applied and the name of individual making the deposit (if made by other than the authorized player)? (83a)				
b) Amount of deposit? (83b)				
c) Nature of deposit (if other than a check)? (83c)				
d) Date payment was received? (83d)				
38. Is direct access to an active authorized player's interactive gaming account to withdraw funds restricted to the authorized player who owns the interactive gaming account and who is confirmed to be the owner by using positive authorized player identification methods such as a PIN number or password? (84) Note: The operator may be able to reset the PIN number or password for an interactive gaming account in the system to permit a person with legal authority to gain access to the interactive gaming account when the owner of the account is incapacitated or deceased. For this occurrence, sufficient records are maintained evidencing the reason for resetting the PIN number or password. (84, Note)				
39. Does indirect access (i.e., authorized player is not providing a PIN number or password) to an active authorized player's interactive gaming account to withdraw funds involve assisted access by an employee of the operator of interactive gaming whether online or by other means? (85)				
40. Does the employee who is assisting with an indirect access use challenge questions to identify the person making remote access or do they employ a sufficient alternative process to ensure that the person is accurately identified as the owner of the interactive gaming account? (85)				
41. If challenge questions are used, are the responses to challenge questions obtained during the registration process for an authorized player interactive gaming account? (85)				

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42. Relating to the previous questions, are such procedures delineated within the interactive gaming written system of internal control? (85) Verify by examination.				
43. Relating to the previous question, is the licensee complying with the procedures indicated in the written system of internal control? (85)				
44. Is an authorized player's request for withdrawal of funds (i.e., deposited and cleared funds and funds won) completed by the operator of interactive gaming, unless there is a pending unresolved player dispute or investigation? (86) Note: Funds for withdrawal may be withheld from withdrawal until the funding instrument clears or the chargeback period ends. (86)				
45. Are promotional funds with conditions not to be withdrawn unless all conditions are met? (86)				
46. For withdrawals, is a transfer of funds from an authorized player's interactive gaming account to an account with a financial institution made to an account in the name of the authorized player? (87) Verify by examination.				
47. Regarding the previous question, if a check is used as payment for withdrawal of funds, is the check made payable to the authorized player and forwarded to the authorized player's address on file? (87) Verify by examination.				
48. If an authorized player makes an in-person withdrawal request at a gaming establishment is documentation of the withdrawal prepared and maintained? (88) Verify by examination.				
49. Regarding the previous question, does the withdrawal document contain the following: (88) Verify by examination.				
a) Authorized player's name and account number? (88a)				
b) Date of withdrawal? (88b)				
c) Dollar amount of withdrawal? (88c)				
d) Method of withdrawal (e.g., check, wire transfer, cash, etc.)? (88d)				

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e) Signature of employee handling the withdrawal transaction? (88e)				
f) Signature of authorized player? (88f)				
50. Are the addition or removal of funds from an interactive gaming account, other than an authorized player's deposit or withdrawal transactions, sufficiently recorded (including substantiation of reasons for increases/decreases) and authorized/performed by supervisory personnel? (89)				
51. Regarding the previous question, is the job title of supervisory personnel delineated within the interactive gaming written system of internal control? (89) Verify by examination.				
52. Relating to the previous question, is the licensee in compliance with the written system of internal control? (89)				
53. Is the "daily interactive gaming account balance adjustment report" randomly verified by accounting/audit personnel on a quarterly basis? (89) Note: On a daily basis, supervisory personnel may authorize multiple transactions occurring within a gaming day. Evidence of supervisory authorization for multiple transactions is to be recorded and maintained. The written system of internal control pursuant to Regulation 6.090 is to delineate the authorization process for multiple transactions rather than authorizing each individual transaction. (89, Note)				
54. Are changes to an authorized player's password performed in a manner that ensures that the change is properly authorized by the authorized player? (90)				
55. Regarding the previous question, if e-mail is a component of this process, are the procedures for the secure use of e-mail as a medium for communicating secure information documented in the licensee's written policies? (90) Verify by examination.				
56. Regarding the previous question, has the licensee developed alternative procedures for use in the event that an authorized player no longer has access to the e-mail address on record? (90)				

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57. Regarding the previous question, does the written system of internal control delineate the title of the person responsible for the documentation of these procedures? (90) Verify by examination.				
58. Relating to the previous question, is the licensee in compliance with the documented procedures (provided by the responsible person)? (90)				
59. Does any change made to an interactive gaming account that affects an authorized player's personal information or account funds require notification to the authorized player through e-mail, mail or other method to reasonably ensure the authorized player has been properly notified? (91)				
60. Does the operator document in the written system of internal control a description of procedures used to ensure full compliance with the reserve requirements of Regulation 5A.125 and Regulation 5.225 and ensure prompt availability of patron funds for authorized withdrawals? (92) Verify by examination.				
61. Relating to the previous question, is the licensee complying with the procedures indicated in the written system of internal control? (92)				
62. Are funds in authorized players' interactive gaming accounts not used as security by the operator of interactive gaming and/or the interactive gaming service provider for any financial transactions? (93)				
63. Are winnings awarded to players posted immediately, or in the case of large wins, following the win verification procedures to the appropriate player's interactive gaming account at the completion of the authorized player's game session? (94)				
64. Regarding the previous question, for large wins does the written system of internal control define the amount of a large win requiring verification, describe the verification process and indicate the amount of time needed to perform the verification process? (94) Verify by examination.				

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65. Relating to the previous question, is the licensee complying with the procedures indicated in the written system of internal control? (94)				
66. Is an authorized player not allowed to electronically transfer funds to any other authorized player? (95)				
<u>Interactive Gaming Engaged between Human Individuals</u>				
67. Has the operator established procedures to reasonably ensure interactive gaming is conducted only between human individuals? (96)				
68. Regarding the previous question, are such procedures delineated within the interactive gaming written system of internal control? (96) Verify by examination.				
69. Relating to the previous question, is the licensee complying with the procedures indicated in the written system of internal control? (96)				
<u>Responsible Interactive Gaming</u>				
70. Has the operator established procedures to promote responsible interactive gaming? (97)				
71. Regarding the previous question, are such procedures delineated within the interactive gaming written system of internal control? (97) Verify by examination.				
72. Relating to the previous question, is the licensee complying with the procedures indicated in the written system of internal control? (97)				
73. Does the operator's website provide information and/or a link to information on player protection and responsible gaming? (98) Verify by examination.				
74. Has the operator established procedures to allow authorized players the ability, through their interactive gaming account, to select responsible gambling options that include a loss limit, a deposit limit, a tournament limit, a buy-in limit, a play time limit and a time-based exclusion for gambling settings? (99)				

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75. Regarding the previous question, are such procedures delineated within the written system of internal control? (99) Verify by examination.				
76. Relating to the previous question, is the licensee complying with the procedures indicated in the written system of internal control? (99)				
77. Has the operator established procedures to comply with the requirements of Regulation 5A.130 regarding self-exclusion and are the procedures delineated within the interactive gaming written system of internal control? (100) Verify by examination.				
78. Relating to the previous question, is the licensee complying with the procedures indicated in the written system of internal control? (100)				
79. Has the operator established procedures to reasonably ensure a player under the age of 21 is prohibited from participating in interactive gaming? (101)				
80. Regarding the previous question, are the procedures delineated within the interactive gaming written system of internal control? (101) Verify by examination.				
81. Relating to the previous question, is the licensee complying with the procedures indicated in the written system of internal control? (101)				
<u>Protection of Authorized Player's Personally Identifiable Information</u>				
82. Has the operator established procedures and policies to protect the authorized player's personally identifiable information consistent with the requirements specified in Regulation 5A.070? (102)				
83. Regarding the previous question, are the procedures and policies delineated within the interactive gaming written system of internal control? (102) Verify by examination.				

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84. Relating to the previous question, is the licensee complying with the procedures indicated in the written system of internal control? (102)				
85. Is the designation of one or more senior company official(s) with primary responsibility for the design, implementation and ongoing evaluation of the procedures related to the protection of the authorized player's personally identifiable information delineated in the written system of internal control? (103) Verify by examination.				
86. Relating to the previous question, is the licensee in compliance with the written system of internal control? (103)				
87. Regarding the previous question, if more than one senior company official is designated, then are the responsibilities assigned to each official specified in the system? (103) Verify by examination.				
<u>Closed/Inactive Accounts</u>				
88. Does the operator suspend an interactive gaming account if the account has not been used to make any wagers for a consecutive 16-month period? (104) Verify by examination.				
89. Does the operator re-activate a suspended interactive gaming account only after re-verifying the information required by Regulation 5.225(5)(a) and upon the authorized player presenting a current government issued picture identification credential? (105) Verify by examination.				
90. Are the terms and conditions agreed upon between an operator of interactive gaming and any authorized player made available upon request to authorized internal and external auditors and to Board personnel? (106)				
91. Is a monthly "closed/inactive interactive gaming accounts report" prepared and maintained indicating the interactive gaming accounts which were closed and not available for an authorized player to access for wagering transactions? (107) Verify by examination.				

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92. Is access to the closed/inactive interactive gaming account information restricted to those positions which require access and authorized by management? (107)				
93. Regarding the previous question, is such access delineated within the written system of internal control? (107) Verify by examination.				
94. Relating to the previous question, is the licensee in compliance with the written system of internal control? (107)				
95. Does the "closed/inactive interactive gaming accounts report" include, at a minimum, the following: Verify by examination.				
a) The authorized player's name and account number? (107a)				
b) User ID and name of employee handling the closure of account, if not an automated process and an employee is involved? (107b)				
c) Date and time account was opened? (107c)				
d) Last date authorized player logged into account? (107d)				
e) Number of days since authorized player logged into account? (107e)				
f) Date and time account was closed? (107f)				
g) Balance of account when closed? (107g)				
<u>Authorized Player Disputes</u>				
96. Has the operator established procedures to handle disputes with authorized players? (108)				
97. Regarding the previous question, are such procedures delineated within the interactive gaming written system of internal control? (108) Verify by examination.				
98. Relating to the previous question, is the licensee complying with the procedures indicated in the written system of internal control? (108)				

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<u>Contests/Tournaments</u>				
99. Is a player registered prior to being allowed to participate in an interactive gaming contest/tournament? (109)				
100. Regarding the previous question, does the player provide the following information:				
a) Player's name? (109a)				
b) Player's date of birth? (109b)				
c) State or foreign jurisdiction where player resides? (109c)				
d) E-mail address? (109d)				
101. Are procedures performed to verify that a player registering to participate in an interactive gaming contest/tournament is 21 years of age or older and only engages in interactive gaming from a jurisdiction that does not prohibit a registered player from engaging in interactive gaming contests/tournaments? (110)				
102. Are interactive gaming contest/tournament rules available to a registered player on the website where the interactive gaming contest/tournament is being conducted? (111) Verify by examination.				
103. Regarding the previous question, do the rules include, at a minimum, the following:				
a) All conditions registered players must meet to qualify for entry into, and advancement through, the contest/tournament? (111a)				
b) Specific information pertaining to any single contest/tournament, including the dollar amount of money placed in the prize pool? (111b)				
c) The distribution of funds based on specific outcomes? (111c)				
d) The name of the organization (or persons) registered pursuant to NRS 463.169 that conducted the contest/tournament on behalf of, or in conjunction with, the operator if applicable? (111d)				

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104. Are procedures performed to verify that interactive gaming contest/tournament awards are paid to a registered player who is 21 years of age or older? (112)				
105. Are the contest/tournament entry fees and payouts summarized and posted to the accounting records on at least a monthly basis? (113) Verify by examination. Note: For this standard, it is acceptable to post on a monthly basis to the general ledger, one entry, in total, for contest/tournament entry fees and payouts. (113, Note)				
106. Are the results of each contest/tournament, held during the prior two gaming days, recorded and available on the operator of interactive gaming's website for the participants to review? (114) Verify by examination.				
107. Regarding the previous question, subsequent to being posted on the website, are the results of each contest/tournament available upon request? (114) Verify by examination.				
108. Does the recording on the operator's website include the name of the event, date(s) of event, total number of entries, dollar amount of entry fees, total prize pool, and the dollar amount paid for each winning category? (114) Verify by examination.				
109. Is the name of each winner recorded and maintained but not made available to the participants unless authorized by management personnel? (114) Verify by examination.				
110. For one day each week, do two employees, one of whom is independent of the collection of entry fees, randomly select two contests/tournaments and reconcile the total amount of issuance for the contest/tournament in exchange for entry fees to the final amount at the end of the contest/tournament? (114) Verify by examination.				

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111. Regarding the previous question, is the reconciliation documented and signed by two employees? (114) Verify by examination. Note: For free contests/tournaments (i.e., registered player does not pay an entry fee), the information required by MICS #116 must be recorded except for the number of entries, dollar amount of entry fees and total prize pool. (114, Note)				
112. For interactive gaming contest/tournament prize pools where the amount of the pool is determined through registered player contributions from poker pots, are the daily contributions and the total contributions recorded in the "interactive gaming contest/tournament report"? (115) Verify by examination.				
113. Are the aforementioned interactive gaming contest/tournament records maintained for each event? (116)				
<u>Promotional Progressive Pots and Pools</u> Note 1: Promotional progressive pots and pools are defined as pots and pools which are contributed to by the operator (i.e., seed money), if applicable, and authorized players and distributed back to authorized players based upon the occurrence of a predetermined event. (Note 1 before 117) Note 2: A promotional progressive pot or pool is to be handled in accordance with Regulation 5A.145. (Note 2 before 117)				
114. Is the dollar amount of funds contributed by authorized players into the pools returned when won in accordance with the posted rules with no commission or administrative fee withheld? (117) Note 1: The payout may be in the form of personal property (e.g., car). (117, Note 1) Note 2: A combination of a promotion and progressive pool may be offered. (117, Note 2)				
115. Are the conditions for participating in promotional progressive pots, pools, and any other promotion available to a registered player on the website where the interactive gaming promotion is being conducted? (118) Verify by examination.				

Verified per representation.
 Verified per observation/examination.

Auditor's Name and Date

**INTERACTIVE GAMING
 MICS #65-#167
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Questions	Yes	No	N/A	Comments, W/P Reference
116. Are the rules governing promotional progressive pools available to a registered player on the website where the interactive gaming promotional progressive pool is being conducted? (119) Verify by examination.				
117. Regarding the previous question, are the following rules designated:				
a) The amount of funds to be contributed from each pot? (119a)				
b) What type of hand it takes to win the pool (e.g., what constitutes a “bad beat”)? (119b)				
c) The percentages used to calculate the payout amounts? (119c)				
d) How/when the contributed funds are added to the pools? (119d)				
e) Amount/percentage of funds allocated to primary and secondary (reset) pools, if applicable. (119e)				
118. Is the dollar amount of promotional progressive pots, pools, and any other promotion balance conspicuously displayed on the website where the interactive gaming promotional progressive pool is being conducted? (120) Verify by examination.				
119. Regarding the previous question, at least once a day, is the progressive balance amount displayed on the website, if applicable, and is it increased or decreased based upon the amount of funds contributed and won by players? (120) Verify by examination.				

Verified per representation.
 Verified per observation/examination.

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Questions	Yes	No	N/A	Comments, W/P Reference
<p><u>Authorized Player Promotional Account</u></p> <p>Note 1: Compliance with MICS #121- #125 is required only for authorized player promotional accounts that accumulate points that are subsequently redeemed by the authorized player for cash, merchandise, etc. These MICS do not apply to player rating only systems (i.e., the evaluation of an authorized player's wagering activity and the choice and/or dollar amount of complimentaries provided to an authorized player are solely the result of an employee's judgment). (Note 1 before 121)</p> <p>Note 2: As used in these Interactive Gaming MICS, the term "point" or "points" is a generic term and refers to a representative of value awarded to an authorized player based upon specific criteria established by the operator of interactive gaming. Commonly, points are earned by an authorized player placing wagers or any other specified criterion. Authorized player promotional accounts are used to track points earned/awarded to authorized players. (Note 2 before 121)</p>				
<p>120. Are the addition/deletion of points to player promotional accounts other than through an automated process related to actual play sufficiently recorded (including substantiation of reasons for increases) in the "interactive gaming authorized player promotional account balance adjustment report" and authorized/performed by supervisory personnel of the player promotions, or interactive gaming department? (121)</p>				
<p>121. Is the "interactive gaming authorized player promotional account balance adjustment report" randomly verified by accounting/audit personnel on a quarterly basis? (121)</p> <p>Note: The above MICS does not apply to the deletion of points related to inactive or closed accounts through an automated process. (121, Note)</p>				
<p>122. Are employees who redeem points for patrons not allowed to have access to inactive or closed accounts without supervisory personnel authorization? (122)</p>				
<p>123. Regarding the previous question, is documentation of such access and approval created and maintained? (122) Verify by examination.</p>				

Verified per representation.
 Verified per observation/examination.

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Questions	Yes	No	N/A	Comments, W/P Reference
124. Are changes to the player promotional account parameters, such as point structures and employee access, performed in one of the following two methods:				
a) Are they performed by supervisory personnel independent of the interactive gaming department? (123) , or				
b) Are they performed by interactive gaming supervisory personnel where sufficient documentation is generated and the propriety of the changes are randomly verified by personnel independent of the interactive gaming department on a quarterly basis? (123) Verify by examination.				
125. Are all other changes to the player promotional account appropriately documented? (124) Verify by examination.				
126. Are rules and policies for player promotional accounts including the awarding, redeeming and expiration of points available to a registered player on the website where the interactive gaming player promotional activity is being conducted? (125) Verify by examination.				
<u>Celebrity Player</u> Note: Pursuant to Regulation 5A.140, a “celebrity player” is an authorized player under agreement with the operator whereby the celebrity player is paid a fixed sum by the operator to engage in interactive gaming and who may or may not use their own funds to engage in interactive gaming. (Note before 126)				
127. Is the use of a celebrity player in an interactive game session clearly identified to all participating authorized players on the website where the interactive game session is being conducted? (126)				

Verified per representation.
 Verified per observation/examination.

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Questions	Yes	No	N/A	Comments, W/P Reference
<p>128. Is a report prepared and maintained indicating the date, time, type of game session, name of the celebrity player and compensation amount paid to a celebrity player by the operator for participation? (127) Verify by examination.</p> <p>Note 1: Pursuant to Regulation 5A.140, the celebrity player, if paid, is to be paid a fixed sum by the operator. (127, Note 1)</p> <p>Note 2: For this standard, it is acceptable to maintain a non-system generated report (e.g., Excel). (127, Note 2)</p>				
<p><u>Documentation</u></p> <p>Note: The following reports are to be created and maintained by each operator of an interactive gaming system. (Note before 128)</p>				
<p>129. Is an “interactive gaming account transaction detail report” created on demand, and at least daily, indicating by authorized player, the detailed, sequential activity as follows: (128) Verify by examination.</p>				
<p>a) Date of activity? (128a)</p>				
<p>b) Authorized player’s name and account number? (128b)</p>				
<p>c) Date and time authorized player’s session started? (128c)</p>				
<p>d) State or foreign jurisdiction where authorized player is located while logged into session? (128d)</p>				
<p>e) Unique transaction number? (128e)</p>				
<p>f) Type of game (e.g., Texas hold’em) and table session number, if transfer to/from table? (128f)</p>				
<p>g) Date and time of each transaction? (128g)</p>				
<p>h) Amount of each transaction? (128h)</p>				
<p>i) Type of each transaction (e.g., deposit, withdrawal, transfer to game, transfer from game, adjustment, etc.)? (128i)</p>				
<p>j) Name of authorized player’s financial institution and last four digits of account number for deposit and withdrawal transactions, if applicable? (128j)</p>				

Verified per representation.
Verified per observation/examination.

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Questions	Yes	No	N/A	Comments, W/P Reference
k) Method of deposit/withdrawal (e.g., cash, debit instrument, prepaid access instrument or credit card, personal check, cashier's check, wire transfer, money order and transfer to/from casino account)? (128k)				
l) User ID and employee name handling the transaction, if assisting authorized player? (128l)				
m) Amount of outstanding account balance before and after each transaction? (128m)				
n) Date and time authorized player session ended? (128n)				
o) Subtotals by transaction type? (128o)				
p) Ending account balance at the end of the authorized player's session? (128p)				
130. Is an "interactive gaming account transaction detail report" maintained: (129) Verify by examination.				
a) For authorized players through on-line access to their interactive gaming account records, at a minimum, for the prior 180-day period? (129a)				
b) For authorized players through off-line access to interactive gaming account records, at a minimum, for the prior five-year period. (129b)				
131. Is an "interactive gaming account balance summary report" created on demand, and at least daily, indicating by authorized player with an account balance and does it include the following information: (130) Verify by examination.				
a) Date of activity? (130a)				
b) Authorized player's name and account number? (130b)				
c) Status of account (e.g., active, inactive, closed, suspended, etc.)? (130c)				
d) Date account was opened? (130d)				
e) Date registration information provided by authorized player? (130e)				

Verified per representation.
Verified per observation/examination.

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Questions	Yes	No	N/A	Comments, W/P Reference
f) Date registration information verified by operator of interactive gaming? (130f)				
g) Date of last activity? (130g)				
h) Amount of beginning account balance? (130h)				
i) Total amount of deposit transactions? (130i)				
j) Total amount of withdrawal transactions? (130j)				
k) Total amount of account adjustment transactions? (130k)				
l) Total amount of transfers to game? (130l)				
m) Total amount of transfers from game? (130m)				
n) Amount of ending account balance? (130n)				
132. Is a "daily interactive gaming player's funds transactions report" prepared and maintained indicating by authorized player the deposit/withdrawal/adjustment transactions to a player's interactive gaming account which includes the following: (131) Verify by examination.				
a) Authorized player's name and account number? (131a)				
b) Amount of beginning account balance? (131b)				
c) Unique transaction number? (131c)				
d) Date and time of deposit/withdrawal or account balance adjustment? (131d)				
e) Amount of deposit/withdrawal or account balance adjustment? (131e)				
f) Nature of deposit/withdrawal (e.g., cash, debit instrument, prepaid access instrument or credit card, personal check, cashier's check, wire transfer, money order and transfer to/from casino account)? (131f)				
g) Reason/description of adjustment to account balance, if applicable? (131g)				

Verified per representation.
Verified per observation/examination.

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Questions	Yes	No	N/A	Comments, W/P Reference
h) User ID and name of employee handling the deposit, withdrawal or account balance adjustment transaction, if assisting authorized player? (131h)				
i) User ID and name of supervisor authorizing an adjustment to account balance, if applicable? (131i)				
j) Totals for each type of transaction? (131j)				
k) Amount of ending balance? (131k)				
133. Is a “daily interactive gaming account balance adjustment report” prepared and maintained indicating by authorized player adjustment transactions to a player’s interactive gaming account which includes the following: (132) Verify by examination.				
a) Authorized player’s name and account number? (132a)				
b) Date and time of account balance adjustment? (132b)				
c) Unique transaction number? (132c)				
d) User ID and name of employee handling the account balance adjustment transaction, if applicable? (132d)				
e) User ID and name of supervisor authorizing an adjustment to account balance? (132e)				
f) Amount of account balance adjustment? (132f)				
g) Type of account adjustment? (132g)				
h) Reason/description of adjustment account balance? (132h)				
134. Is an “interactive gaming game play report” by game type (e.g., Texas hold’em) created and maintained by day with a cumulative month-to-date total and does it include the following: (133) Verify by examination.				
a) Date of activity? (133a)				
b) Table session? (133b)				
c) Date and time table session started for gaming day? (133c)				
d) Date and time for each table session transaction? (133d)				

Verified per representation.
Verified per observation/examination.

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Questions	Yes	No	N/A	Comments, W/P Reference
e) Type of table session transaction? (133e)				
f) Amount of table session transaction? (133f)				
g) Contribution amount to jackpot pool or progressive, if applicable? (133g)				
h) Compensation amount collected by operator of interactive gaming as gross revenue pursuant to Regulation 5A.170? (133h) Note: Pursuant to Regulation 5A.135, any compensation received by the operator of interactive gaming is to be no more than 10% of all sums wagered in each hand. (133h, Note)				
i) Compensation amount collected by authorized player and state or foreign jurisdiction, if applicable for taxation purposes? (133i)				
j) Amount of jackpot win, if applicable? (133j)				
k) Other amounts collected by operator of interactive gaming? (133k)				
l) Description of other amounts collected? (133l)				
m) Amounts refunded? (133m)				
n) Description of amounts refunded? (133n)				
o) Date and time table session ended for gaming day? (133o)				
p) Total amount by transaction type? (133p)				
135. Is an "interactive gaming revenue report" by game type (e.g., Texas hold'em, which includes cash games and contest/tournament games, maintained by day, with a cumulative month-to-date total which includes the following information: (134) Verify by examination.				
a) Date? (134a)				
b) Type of game (e.g., Texas hold'em)? (134b)				
c) Total wagered? (134c)				

Verified per representation.
Verified per observation/examination.

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Questions	Yes	No	N/A	Comments, W/P Reference
d) Total amount contributed to the progressive pool, if applicable? (134d)				
e) Compensation amount collected by operator of interactive gaming pursuant to Regulation 5A.170? (134e)				
f) Other amounts collected by operator of interactive gaming? (134f)				
g) Description of other amounts collected? (134g)				
h) Amounts refunded? (134h)				
i) Description of amounts refunded? (134i)				
136. Is an "interactive gaming contest/tournament report" prepared and maintained for each contest/tournament conducted which includes, at a minimum, the following: (135) Verify by examination.				
a) Date of activity? (135a)				
b) Name of contest/tournament? (135b)				
c) Name of each authorized player participating, amount of entry fee paid, and the date paid? (135c)				
d) Total amount of entry fees collected? (135d)				
e) Name of each winning authorized player, amount paid to a winner, and the date paid? (135e)				
f) Total amount of winnings paid to authorized players? (135f)				
g) Compensation amount collected by the operator of interactive gaming? (135g) Note: Compensation for contest/tournaments is a fee that was collected for participating in the contest/tournament. (135g, Note)				
137. Is a monthly "interactive gaming revenue deposit report" prepared and maintained by day, with a cumulative month-to-date total which includes: (136) Verify by examination.				
a) Month/year of activity? (136a)				

Verified per representation.
Verified per observation/examination.

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Questions	Yes	No	N/A	Comments, W/P Reference
b) Bank account number? (136b)				
c) Date of deposit? (136c)				
d) Amount of gaming day deposit for compensation collected from operation of interactive gaming as gross revenue pursuant to Regulation 5A.170? (136d) Note: For this standard, it is acceptable to maintain a non-system generated report (e.g., Excel). (136d, Note)				
138. Is an “interactive gaming daily progressive pool activity report” prepared and maintained which includes the following: (137) Verify by examination. Note: The report required by this MICS applies to a progressive pool amount being offered by one operator of interactive gaming. It does not apply to a progressive pool amount being offered by a service provider to more than one operator of interactive gaming. (137, Note)				
a) Progressive pool name? (137a)				
b) Beginning balance? (137b)				
c) Total wagers by table session? (137c)				
d) Contributions to primary pool? (137d)				
e) Contributions by hidden/secondary pool, as applicable? (137e)				
f) Date and time of payout? (137f)				
g) Winning authorized player(s) name and account number? (137g)				
h) Payout amount(s)? (137h)				
i) User ID and name of the employee handling the payment, if applicable? (137i)				
j) Progressive reset amount after payout? (137j)				

Verified per representation.
Verified per observation/examination.

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Questions	Yes	No	N/A	Comments, W/P Reference
k) User ID and name of employee performing an adjustment to the pool amount for other than an authorized player winning the pool amount during table session play? (137k)				
l) Reason/description for employee making an adjustment to the pool amount? (137l)				
m) Date and time of pool amount adjustment? (137m)				
n) Ending balance? (137n)				
139. Is an "interactive gaming authorized player promotional account summary report" prepared and maintained which includes: (138) Verify by examination.				
a) Authorized player's name and account number? (138a)				
b) Beginning balance by promotion type? (138b)				
c) Total amount of awards by promotion type? (138c)				
d) Total amount used by promotion type? (138d)				
e) Total amount expired by promotion type? (138e)				
f) Total adjustment amount by promotion type? (138f)				
g) Ending balance by promotion type? (138g)				
140. Is an "interactive gaming authorized player promotional account daily activity report" prepared and maintained by authorized player which includes, at a minimum, the following: (139) Verify by examination.				
a) Authorized player's name and account number? (139a)				
b) Date? (139b)				
c) Activity type (usage, award, expired, adjusted, etc.) (139c)				
d) Game type (e.g., Texas hold'em) and table session, if applicable (139d)				
e) Amount? (139e)				
f) Subtotals by activity type? (139f)				

Verified per representation.
 Verified per observation/examination.

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Questions	Yes	No	N/A	Comments, W/P Reference
141. Is an “interactive gaming authorized player promotional account balance adjustment report” prepared and maintained by authorized player which includes, at a minimum, the following: (140) Verify by examination.				
a) Authorized player’s name and account number? (140a)				
b) Date and time of adjustment? (140b)				
c) User ID and name of employee performing the adjustment, if applicable? (140c)				
d) User ID and name of supervisor performing the adjustment? (140d)				
e) Amount of adjustment? (140e)				
f) Reason/description of adjustment? (140f)				
142. Is a monthly “interactive gaming revenue recap report” prepared and maintained which includes the daily and month-to-date interactive gaming revenue (pursuant to Regulation 5A.170)? (141) Verify by examination. Note: For this standard, it is acceptable to maintain a non-system generated report (e.g., Excel). (141, Note)				
143. Regarding the previous question, does the monthly “interactive gaming revenue recap report” show a reconciliation of the taxable interactive gaming revenue from the month-end “interactive gaming revenue report” and “interactive gaming contest/tournament report” to the monthly total interactive gaming revenue amount reported on the NGC tax return? (141) Verify by examination.				
144. Is any adjustment to the revenue amount indicated in the “interactive gaming revenue recap report” with supporting documents, reflected in this reconciliation? (141) Verify by examination.				
<u>Accounting/Audit Standards</u>				
145. Is the interactive gaming audit conducted by someone independent of the interactive gaming operations? (142)				

Verified per representation.
Verified per observation/examination.

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Questions	Yes	No	N/A	Comments, W/P Reference
146. Daily, do audit/accounting personnel use the “interactive gaming daily progressive pool activity report” to reconcile the amount indicated on the payout amount displayed to the authorized player to the amount received from interactive gaming play and the payouts made for each promotional progressive pot and/or pool? (143)				
147. Regarding the previous question, is the reconciliation sufficiently documented (including substantiation of differences, adjustments, etc.)? (143) Verify by examination. Note: The report and reconciliation required by this MICS applies to a progressive pool amount being offered by one operator of interactive gaming. It does not apply to a progressive pool amount being offered by a service provider to more than one operator of interactive gaming. (143, Note)				
148. Daily, do accounting/audit personnel perform the following procedures using the reports provided by the interactive gaming system: (144) Verify by examination.				
a) For a sample of table sessions, verify the accuracy of the compensation amount indicated on the “interactive gaming game play report” that resulted from wagering activity? (144a)				
b) Reconcile the total daily compensation amount indicated on the “interactive gaming game play report” by game type to the compensation amount indicated for the same game type on the “interactive gaming revenue report”? (144b)				
c) Reconcile the total daily compensation amount indicated on the “interactive gaming contest/tournament report” by game type to the compensation amount indicated for the same game type on the “interactive gaming revenue report”? (144c)				
d) Reconcile the total daily compensation amount indicated on the “interactive gaming revenue report” to the monthly “interactive gaming revenue deposit report”? (144d)				

Verified per representation.
Verified per observation/examination.

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Questions	Yes	No	N/A	Comments, W/P Reference
e) Reconcile the total amount of the interactive gaming account deposit, withdrawal and account adjustment transactions indicated in the “interactive gaming account balance summary report” to the amount recorded in the “interactive gaming player’s funds transactions report”? (144e)				
f) Review the interactive gaming system’s exception reports for propriety of transactions and unusual occurrences and are all noted improper transactions or unusual occurrences investigated with the results documented? (144f)				
149. At least annually, is the interactive gaming system reviewed by personnel independent of the individual who sets up or makes changes to the system parameters? (145)				
150. Regarding the previous question, is the review performed to determine that the configuration parameters are accurate and have not been altered without appropriate management authorization (e.g., verify the accuracy of the compensation % or flat rate to collect on wagering activity)? (145)				
151. Are the test results mentioned in the preceding question documented and maintained? (145) Verify by examination.				
152. At least monthly, is the dollar amount of the compensation collected and deposited as recorded in the monthly “interactive gaming revenue deposit report” reconciled to the dollar amount indicated in the bank account records? (146) Verify by examination. Note: Due to the various payment processors which may be used by an operator, the reconciliation process will need to be performed to address the uniqueness of each of the payment processors. Furthermore, the reconciliation may need to take into consideration funds that are in transit. (146, Note)				
153. At least monthly, is the total outstanding balance of interactive gaming accounts indicated in the “interactive gaming account balance summary report” reconciled to the dollar amount indicated in the bank account records? (147) Verify by examination.				

Verified per representation.
Verified per observation/examination.

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Questions	Yes	No	N/A	Comments, W/P Reference
154. At least monthly, is the “interactive gaming account balance summary report” reviewed for accounts with a negative account balance to determine whether an authorized player’s interactive gaming account is overdrawn due to a reason other than being caused by a payment processing issue outside the control of the operator (e.g., chargebacks)? (148)				
155. For one day each month, do accounting/audit personnel reconcile the total amount of the listing of interactive gaming account deposits received via mail with the deposit amount indicated in the bank account records? (149) Verify by examination.				
156. For all interactive gaming contests/tournaments and promotional payouts (including payouts from player promotional accounts) conducted on the operator of interactive gaming’s website is the following information made available upon request to authorized internal and external auditors and to Board personnel: (150) Verify by examination.				
a) Information provided on the website to the registered players describing the contests, tournaments, and promotional payouts? (150a)				
b) Effective dates? (150b)				
c) Accounting treatment, including general ledger accounts, if applicable? (150c)				
d) For interactive gaming tournaments and contests, a list of the registered players along with the information to be obtained pursuant to MICS #109? (150d)				

Verified per representation.
Verified per observation/examination.

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Questions	Yes	No	N/A	Comments, W/P Reference
e) For interactive gaming tournaments and contests, the name of the organization (or person) registered pursuant to NRS 463.169 that conducted the contest/tournament on behalf of, or in conjunction with, the operator of interactive gaming, if any, and the extent of responsibilities (including MICS compliance responsibilities) each organization and the operator of interactive gaming had in the contest/tournament (e.g., ABC company is to receive 100% of the entry fees and provide the noncash prizes to the winners with the operator of interactive gaming collecting entry fees, dealing the tournament and distributing prizes to winners)? (150e)				
157. For one day each week, do accounting/audit personnel randomly select two interactive gaming contests/tournaments and for the winners of the selected interactive gaming contest/tournaments do accounting/audit personnel review the appropriate “interactive gaming contest/tournament report” to determine whether, based on the entry fees collected, the payouts made and the amounts withheld by the operator of interactive gaming, if applicable, were distributed in accordance with the contest/tournament rules? (151)				
158. On a daily basis, do accounting/audit personnel reconcile the progressive amount displayed on the website where the interactive gaming promotional progressive pool is being conducted to the amount indicated in the “interactive gaming daily progressive pool activity report” and is the reconciliation sufficiently documented (including substantiation of differences, adjustments, etc.)? (152) Note: The report and reconciliation required by this MICS applies to a progressive pool amount being offered by one operator of interactive gaming. It does not apply to a progressive pool amount being offered by a service provider to more than one operator of interactive gaming. (152, Note)				
159. Monthly, do accounting/audit personnel review a sample of payouts for the promotional progressive pots, pools, or other promotions to determine proper NGC tax accounting treatment and proper interactive gaming revenue win/loss computation? (153)				

Verified per representation.
Verified per observation/examination.

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Questions	Yes	No	N/A	Comments, W/P Reference
160. Annually, do accounting/audit personnel perform procedures to reasonably ensure that payouts for the promotional progressive pots, pools, or other promotions are conducted in accordance with conditions provided to the patrons and do the procedures include a review of the information provided on the interactive gaming website along with employee interviews and/or observations? (154) Verify by examination.				
161. For player promotional accounts, does an accounting/audit employee perform the following procedures at least one day per quarter: (155)				
a) Review the “interactive gaming authorized player promotional account balance adjustment report” for all point addition/deletion, other than for point additions/deletions made through an automated process, for propriety? (155a)				
b) Review exception reports including transfers between accounts? (155b)				
c) Review documentation related to access to inactive and closed accounts? (155c)				
162. At least annually, is the computerized interactive gaming player promotional account system reviewed by personnel independent of the individuals who set up or make changes to the system parameters? (156)				
163. Regarding the previous question, is the review performed to determine that the configuration parameters are accurate and have not been altered without appropriate management authorization (e.g., verify the accuracy of the awarding of points based on the dollar amount wagered)? (156)				
164. Regarding the previous question, is the system tested, if possible, to further verify the accuracy of the configuration parameters (e.g., simulate activity to verify the accuracy of the amount of points awarded)? (156) Verify by examination.				
165. Are the results of the tests required by MICS #156 documented and maintained? (156)				

Verified per representation.
Verified per observation/examination.

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Questions	Yes	No	N/A	Comments, W/P Reference
166. At least one day per calendar quarter, is the “interactive gaming account balance summary report” reviewed, for Regulations 5.225 and 5A.125 compliance purposes, to ensure that the amount of reserve being maintained shall be not less than the greater of \$25,000 or the sum of all authorized player’s funds held in the interactive gaming accounts? (157)				
167. Regarding the previous question, is cash in the sum of the following maintained:				
a) 25% of the total amount of authorized players’ funds held in interactive gaming accounts, excluding those funds that are not redeemable for cash? (157(1))				
b) The full amount of any progressive jackpots related to interactive gaming? (157(2))				
Note: In calculating the sum of all patrons’ funds held in wagering accounts when such wagering accounts are used for multiple types of wagering, patrons’ funds are not required to be tallied more than once. (157, Note)				
168. At least monthly, is the “interactive gaming account balance summary report” reviewed to verify that an authorized player’s provided registration information has been verified within 30 days by the operator of interactive gaming? (158) Verify by examination.				
169. For all game sessions in which a celebrity player participates do accounting/audit personnel review the amount of compensation paid to the celebrity player by the operator for participation to determine whether or not the amount compensated meets the terms of the agreement established between the operator and celebrity player? (159)				
170. Regarding the previous question, do accounting/auditing personnel review the amount of compensation paid to the celebrity player to determine whether the amount is a fixed sum? (159)				
171. Do accounting/audit personnel review the “interactive gaming game play report”, as applicable, to verify that the operator does not profit beyond the amount of rake when a celebrity player participates in a game session? (160)				

Verified per representation.
Verified per observation/examination.

**INTERACTIVE GAMING
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Licensee _____ Review Period _____

Questions	Yes	No	N/A	Comments, W/P Reference
172. Is documentation maintained (e.g., log, checklist, notation on reports, and tapes attached to original documents) evidencing the performance of interactive gaming audit procedures, the exceptions noted and follow-up of all interactive gaming audit exceptions? (161)				
<u>Inter-Operator Poker Network</u> Note 1: The following Interactive Gaming MICS apply to an operator of interactive gaming who the commission is allowing to use an inter-operator poker network (includes a multi-state shared liquidity system) pursuant to Regulation 5A.140(1)(e). The interactive gaming poker elements of an operator of interactive gaming's data center are merged into one shared data center. The participating operators of interactive gaming will be sharing the poker gaming platform to enable shared liquidity. (Note 1 before 162) Note 2: "Clearing House" means any person who maintains the interactive gaming data and provides clearing house reports indicating the net movements of player funds between the operators of interactive gaming participating in a multi-operator shared liquidity system (includes a multi-state shared liquidity system). (Note 2 before 162)				
173. Are the following reports obtained from the Clearing House and maintained by the operator of interactive gaming: (162) Verify by examination.				
a) A "Clearing House – Operator/Brand Daily Summary" for the gaming day with daily and cumulative month-to-date totals for each operator/brand and for all operators/brands that includes: (162a)				
i. Date of activity? (162ai)				
ii. Operator? (162aii)				
iii. Brand? (162aiii)				
iv. Total bets by players of each participating operator? (162aiv)				
v. Total wins by players of each participating operator? (162av)				

Verified per representation.
 Verified per observation/examination.

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Questions	Yes	No	N/A	Comments, W/P Reference
vi. Compensation amount collected from players of each participating operator as gross revenue pursuant to Regulation 5A.170 (i.e., rake)? (162avi) Note: Pursuant to Regulation 5A.135, any compensation received by the operator of interactive gaming is to be no more than 10% of all sums wagered in each hand. (162avi, Note)				
vii. Compensation amount collected from players of each participating operator in a contest/tournament pursuant to Regulation 5A.170 (i.e., fee)? (162avii)				
viii. Net amount of funds to be received or paid to each participating operator? (162aviii) Note: "Net" = "bets" (-) "wins" (-) "rake" (-) "fee". (162aviii, Note)				
ix. Tournament shortfall amount for each participating operator? (162aix)				
x. Net amount excluding the tournament shortfall amount for each participating operator? (162ax) Note: "Net" (excludes tournament) = "Net" (-) "tournament shortfall". (162ax, Note)				
xi. Total amount of "bets" and "wins" for tournament play and for cash games for all operators/brands? (162axi)				
xii. Grand total amounts? (162axii)				
b) A "Clearing House – Daily Tournament Summary" for the gaming day with amounts by tournament for each operator/brand that includes: (162b)				
i. Date of activity? (162bi)				
ii. Operator? (162bii)				
iii. Brand? (162biii)				
iv. Tournament ID? (162biv)				

Verified per representation.
 Verified per observation/examination.

Auditor's Name and Date

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Questions	Yes	No	N/A	Comments, W/P Reference
v. Tournament name? (162bv)				
vi. Total number of participating players in tournament? (162bvi)				
vii. Total buy in amount for tournament? (162bvii)				
viii. Total payout amount for tournament? (162bviii)				
ix. Total tournament shortfall amount? (162bix)				
x. Number of participating players of each operator/brand? (162bx)				
xi. Tournament shortfall amount for each operator/brand? (162bxi)				
xii. Total tournament shortfall amount for each operator/brand? (162bxii)				
xiii. Grand total amounts? (162bxiii)				
c) A "Clearing House – Operator Transfer of Funds" for the settlement period with amounts by operator/brand that includes: (162c)				
i. Period of activity? (162ci)				
ii. Operator? (162cii)				
iii. Brand? (162ciii)				
iv. "Amounts received" by each operator/brand? (162civ)				
v. "Amounts paid" by each operator/brand? (162cv)				
vi. Net amount of funds to be received or paid to each participating operator? (162cvi) Note: "Net" = "amounts received" ["amounts received" = "bets"](-)"amounts paid" ["amounts paid" = "wins"+"rake"+"fee"]. (162cvi, Note)				
vii. Tournament shortfall amount for each participating operator? (162cvii)				

Verified per representation.
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Auditor's Name and Date

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Licensee _____ Review Period _____

Questions	Yes	No	N/A	Comments, W/P Reference
viii. Net amount excluding the tournament shortfall amount for each participating operator? (162cviii) Note: "Net" (excludes tournament) = "Net" (-) "tournament shortfall". (162cviii, Note)				
ix. Grand total amounts? (162cix)				
174. For audit reconciliation procedures, is the end time for a gaming day of the operator the same as the end time of a gaming day of the Clearing House? (163) Verify by examination.				
175. For the operator participating in an inter-operator poker network, do accounting/audit personnel perform the following audit procedures: (164) Verify by examination.				
a) Daily, obtain and maintain the following reports from the Clearing House: (164a)				
i. The "Operator/Brand Daily Summary"? (164ai)				
ii. The "Daily Tournament Summary"? (164aii)				
b) Daily, reconcile the total daily compensation amount for "rake related to cash games" indicated on the "interactive gaming revenue report" to the compensation amount indicated on the "Operator/Brand Daily Summary"? (164b)				
c) Daily, reconcile the total daily compensation amount for "fees related to tournament play" indicated on the "interactive gaming revenue report" to the compensation amount indicated on the "Operator/Brand Daily Summary"? (164c)				
d) Daily, randomly select two tournaments, for each tournament selected reconcile the number of players participating as indicated on the "interactive gaming contest/tournament report" to the number of players indicated for each tournament in the "Daily Tournament Summary"? (164d)				

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Auditor's Name and Date

**INTERACTIVE GAMING
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Licensee _____ Review Period _____

Questions	Yes	No	N/A	Comments, W/P Reference
176. For each settlement period for the transfer of funds between participating operators, does the operator obtain and maintain the "Operator Transfer of Funds" report from the Clearing House? (165) Verify by examination.				
177. Do accounting/audit personnel perform the following audit procedures: (166) Verify by examination.				
a) For the settlement period, reconcile the "amounts received" and the "amounts paid" on the "Operator Transfer of Funds" report to the amounts indicated on the "Operator/Brand Daily Summary"? (166a)				
b) For the settlement period, reconcile the amounts of the "Sum of Tournament Shortfall" on the "Operator Transfer of Funds" report to the amounts indicated on the "Daily Tournament Summary"? (166b)				
c) For the "Net" amount [after the "sum of tournament shortfall"] on the "Operator Transfer of Funds" report, review the accuracy of amounts being transferred to the other participating operators? (166c)				
178. Is documentation (e.g., log, checklist, notation of reports, and tapes attached to original documents) maintained evidencing the performance of interactive gaming audit procedures performed for the amounts reported by the Clearing House, the exceptions noted and follow-up of the audit procedures performed? (167) Verify by examination.				
<u>Written System of Internal Control</u>				
179. Has the licensee's written system of internal control for interactive gaming been re-read prior to responding to the following question?				
180. Does the written system of internal control for interactive gaming 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.