

Auditor's Name and Date

Internal Audit Compliance Checklist

**INFORMATION TECHNOLOGY FOR INTERACTIVE GAMING
TESTING PROCEDURES**

Licensee: _____ Review Period: _____

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

Objectives:

To determine if controls for information technology for interactive gaming are adequate and comply with the Interactive Gaming 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.
- 2) The minimum standards quoted on this checklist are from Version 9 of the standards.
- 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 per year. **Indicate Test Date:** _____

MICS Variations and Regulation Waivers:

Review the MICS variations and regulation waivers scheduled during the information technology 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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Test Date Selected:	Step completed without exception	Exception/Comment
1. Review prior internal audit reports. Schedule any relevant exceptions cited, including those cited by the NGCB 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. Review 3 requests for changes to the production environment made during the licensee's fiscal year and perform the following:		
a) Trace it to documentation evidencing management evaluation, approvals, testing procedures and results, rollback plans and any issues/resolutions encountered during implementation. MICS #60(d).		
b) Review the record of the program change. MICS #61(a-d).		
c) Examine a copy of the associated equipment reporting form submitted to the Board pursuant to Regulation 14. MICS #62 and Regulation 14.300.		
3. For software programs that are developed to interface with the interactive gaming application or any or all source codes that are developed for the interactive gaming application modules, review 3 such items (either an original development or a change/enhancement) during the fiscal year and perform the following:		
a) Trace it to the technical documentation. MICS #64(b)		
b) If applicable, for enhancements and changes trace it to the review and approval documentation and the technical documentation. MICS #64(d)		
<u>Procedures Modified or Added:</u>		

✓ - Step completed without exception