	Auditor's Name and Date

Internal Audit Compliance Checklist

**INFORMATION TECHNOLOGY
TESTING PROCEDURES**

Licensee: _____ Review Period: _____

NGC Regulation 6.090(15) requires the internal auditor to use guidelines, checklists and other "criteria established by the Chair" in determining whether a Group I licensee 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 are adequate 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.

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. When the tested control/procedure is not performed on the day selected modify the test day by selecting the closest day when the procedures was performed. **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

Nevada Gaming Control Board

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Licensee: _____ Review Period: _____

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. When the licensee utilizes in-house developed systems, review 3 requests for system program changes made during the licensee's fiscal year and perform the following:		
a) Trace it to the written plan of implementation. **MICS #63(b)**		
b) Review the record of the final program change. **MICS #63(d)**		
c) Examine a copy of the associated equipment reporting form submitted to the Board pursuant to Regulation 14. **MICS #64 and Regulation 14.300**		
3. When IT personnel perform in-house modifications to purchased software programs, determine whether the record maintained for each software program indicates program changes being made during the licensee's fiscal year and trace a sample of 3 program changes to the corresponding copy of the associated equipment reporting form submitted to the Board pursuant to Regulation 14. **MICS #65(a) and (b); Regulation 14.300**		
4. For the test day selected examine the documentation of access to the areas housing critical IT systems and equipment for gaming (and entertainment if applicable) applications to ensure that each access by non-IT personnel is documented and includes at a minimum:		
a) The name of the visitor(s); **MICS #6(a)**		
b) Time and date of arrival and departure; **MICS #6(b)&(c)**		

✔ - Step completed without exception

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Licensee: _____   Review Period: _____

Test Date Selected:	Step completed without exception	Exception/Comment
c) Reason for visit; **MICS #6(d)**		
d) The name of IT personnel authorizing such access **MICS #6(e)**		
Note: Reason for the visit and the name of IT personnel authorizing access can be documented on a separate log (e.g., help desk ticket).		
5. For one day within the most recent seven days examine necessary documentation or records to ensure that the logs required by the MICS #8(a) through (c) and (e) are maintained. **MICS #11**		
6. For one day within the most recent thirty days examine necessary documentation or records to ensure that the logs required by the MICS #8(d) are maintained. **MICS #11**		
7. Examine the documentation evidencing the review of the event logs required by the **MICS #12** to confirm the following:		
a) The review was performed by IT personnel, other than the system administrator; **MICS #12** Note: IT personnel who review the logs are independent of the system administration and user access administration functions and do not have system access to perform any administrative functions in the systems for which the logs are being reviewed. Alternatively, the licensee/operator may designate an employee outside of the IT department, provided that the employee is independent of the department using the system for which the logs are being reviewed. **MICS #12 Note 2**		
b) If an IT service provider is utilized on behalf of the licensee/operator, the review of the logs is performed by IT personnel who are employees of the licensee/operator; **MICS #12 Note 3**		
c) The results of the review are documented (e.g., log, checklist, or notation on reports) and include:		

✓ - Step completed without exception

Internal Audit Compliance Checklist

**INFORMATION TECHNOLOGY
TESTING PROCEDURES**

Licensee: _____   Review Period: _____

Test Date Selected:	Step completed without exception	Exception/Comment
1) Date and time of review; **MICS #12(a)**		
2) Name and title of individual performing the review; **MICS #12(b)**		
3) Details of any exceptions noted; **MICS #12(c)**		
4) Follow-up and resolution of exceptions. **MICS #12(d)**		
5) Review the exception(s), follow-up, and resolution(s) if there were any for items 3 and 4 above, determine if the follow-up and resolution(s) for the review were adequate. **Indicate the results in the comments.**		
d) Note: An automated tool that polls the event logs for all gaming and entertainment related servers and provides the reviewer with notification of the above may be used. Maintaining the notification may serve as evidence of the review, provided that the date, time, name of individual performing the review of the exceptions noted, and any follow-up of the noted exception are documented in the notification or in a separate document maintained as required by this standard. **MICS #12 Note 1**		
e) If an IT service provider is utilized on behalf of the licensee/operator, and an automated tool is used as described in #7(d) above, the notification is to be provided to IT personnel employed by the licensee/operator. **MICS #12 Note 3**		
8. Review records related to new or transferred employee(s) user provisioning for the following:		
a) Establishing or review and approval of user accounts for new or transferred employee(s) is performed by management personnel, the IT service provider, or persons independent of the department being controlled. **MICS #13 and #14.**		
b) For transferred employee, any previously assigned application function access for the employee's user account is changed to inactive (disabled) prior to the employee accessing their new user account for their role or position in a new department. **MICS #14**		

✔ - Step completed without exception

**INFORMATION TECHNOLOGY
TESTING PROCEDURES**

Licensee: _____   Review Period: _____

Test Date Selected:	Step completed without exception	Exception/Comment
9. For the licensee that is determined to be a "covered entity" under the meaning of the Regulation 5.260 (2)(c) perform the following steps.		
a) Determine whether licensee designated a qualified individual to be responsible for developing, implementing, overseeing, and enforcing the covered entity's cybersecurity best practices and procedures. Indicate in the comments the title of the individual. **Regulation 5.260 (5)(a).**		
b) Examine the initial risk assessment or the most recent annual risk assessment report for compliance with the requirements of **Regulation 5.260 (3).**		
c) Examine the most recent cyber-attack report and evidence that it was reported to the Board. **Regulation 5.260 (4).**		
d) Examine the most recent annual documentation by internal auditor or other independent entity with expertise in the field of cybersecurity of the procedures performed to verify the covered entity is following the cybersecurity best practices and procedures developed pursuant to Regulation 5.260 (3). **Regulation 5.260 (5)(b).**		
e) Examine the most recent annual attestation and any related documents issued by independent accountant or other independent entity with expertise in the field of cybersecurity engaged to review the covered entity's best practices and procedures developed pursuant to Regulation 5.260 (3) to verify compliance with **Regulation 5.260 (5)(c).**		
Procedures Modified or Added:		

✓ - Step completed without exception