

CPA MICS Compliance Checklist

**INFORMATION TECHNOLOGY
MICS #1 - #68**

Licensee _____ Review Period _____

NGC Regulation 6.090(9) requires the CPA to use "criteria established by the Chair" in determining whether a Group I licensee is in compliance with the Minimum Internal Control Standards (MICS). This checklist is to be used by the CPA in determining whether the licensee's information technology operation is in compliance with the Information Technology MICS.

Gaming Department: _____

Date of Inquiry	Person Interviewed	Position

Manufacturer and Model Type of System in Use	Period in Use

Checklist Completion Notes:

- 1) Unless otherwise instructed, examine a completed document for compliance for those questions referring to records/documentation and recalculating 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 Chair, 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 Information Technology, Version 9. The Information Technology MICS also include Notes #1 - #6.
- 4) The checklist may be completed by an information technology (IT) specialist. Alternatively, the results of an IT specialist's work during related audit procedures performed (e.g., Sarbanes-Oxley procedures) may be utilized. The procedures performed through the use of an IT specialist is identified as such by documenting in the checklist.
- 5) The questions on this checklist relating to MICS #'s 1-31 must be addressed for each gaming department application. The completed checklist must clearly demonstrate that all applications were addressed and to what specific applications any exceptions noted apply.

Verified per representation.

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Questions	Yes	No	N/A	Comments, W/P Reference
1. Has the licensee's written system of internal control for information technology and for information technology for each gaming department been read prior to the completion of this checklist to obtain an understanding of the licensee's information technology procedures?				
<u>Service Providers</u>				
2. Is the employee responsible for the documentation required by MICS #1 through #3 delineated within the written system of internal control pursuant to Regulation 6.090? (Note before 1)				
3. If an IT service provider is used for gaming applications, including the underlying databases and operating systems, is documentation maintained delineating at a minimum the following: Verify by examination.				
a. The name(s) of the IT service provider used? (1a)				
b. The service(s) that are provided by the IT service provider (e.g., backup and recovery, user provisioning, or maintenance of the system)? (1b)				
c. The designation and identification of one or more management officials having primary responsibility for managing the relationship with the IT service provider? (1c)				
d. Does the written system of internal control delineate the IT service provider and services provided? (1, Note)				
4. If a cloud computing service provider is used for associated equipment, cashless wagering systems, games, gaming devices, race book operations, or sports pool operations, in whole or in part, is documentation maintained delineating at a minimum the following: Verify by examination.				
a. The name of the cloud computing service provider used? (2a)				
b. The services that are provided by the cloud computing service provider (i.e., Software as a Service, Platform as a Service, or Infrastructure as a Service)? (2b)				

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c. A list of associated equipment, cashless wagering systems, games, gaming devices, race book operations, or sports pool operations, in whole or in part, for which the cloud computing service is provided? (2c)				
d. The type of cloud deployment model (e.g., private cloud, community cloud, or public cloud)? (2d)				
e. The designation and identification of one or more management officials having primary responsibility for managing the relationship with the cloud computing service provider? (2e)				
f. The contracts/agreements between the licensee and the cloud computing service provider? (2f)				
<p>5. Is documentation maintained delineating the policies and procedures established to ensure the oversight by licensee personnel when a cloud computing service provider is used and is the employee responsible for the documentation indicating the procedures delineated within the written system of internal control? Is this documentation made available upon request by authorized internal and external auditors and by Board personnel? (3) Verify by examination.</p> <p>Note: Procedures may include, but are not limited to, changes made to the systems or notification of security incidents. (3, Note)</p>				

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<u>Physical Access and Maintenance Controls</u>				
6. If a cloud computing service provider is utilized, do the procedures in place by the cloud service provider provide the same level of control as required by MICS #4 through #6 to ensure the critical IT systems and equipment for each gaming application are maintained in a secured area and restricted to authorized personnel? (Note before 4)				
7. Are the critical IT systems and equipment for each gaming application (e.g., keno, race and sports, slots, or cashless wagering systems) maintained in a secured area (secured area includes a hosting center)? (4) Verify by observation.				
8. Are the areas housing the critical IT systems and equipment for each gaming application and other critical IT systems and equipment equipped with the following:				
a. Redundant power sources to reduce the risk of data loss in case of interruption of power? (4a) Note: MICS 4(a) does not apply to components in the slot gaming device cabinet. (4a)				
b. Adequate security mechanisms, such as traditional key locks, biometrics, combination door locks, or an electronic key card system to prevent unauthorized physical access? (4b)				
c. The administration of the electronic security systems, if used to secure areas housing gaming critical IT systems and equipment, are performed by personnel independent of a gaming department? (4c)				
9. Does the written system of internal control delineate the methods, processes and practices used in meeting the requirements of MICS #4 (a through c)? (4, Note)				

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10. Is access to areas housing critical IT systems and equipment for gaming applications restricted to authorized IT personnel? (5)				
11. Are gaming department personnel, including the manufacturers of the gaming computer equipment, only allowed access to the areas housing critical IT systems and equipment for gaming applications when authorized by IT personnel and with periodic monitoring by IT personnel during each access? (5)				
12. Is a record of each access described in the previous standard by non-IT personnel, including the personnel of the manufacturer of the system, maintained and includes at a minimum: Verify by examination. Note: The items required by MICS #6(d) and #6(e) can be documented on a separate log (e.g., help desk ticket).				
a. The name of the visitor(s)? (6a)				
b. Time and date of arrival? (6b)				
c. Time and date of departure? (6c)				
d. Reason for visit? (6d)				
e. The name of IT personnel authorizing such access? (6e)				
<u>System Parameters</u>				
13. Are the computer systems, including gaming related application software, logically secured through the use of passwords, biometrics, or other means approved by the Board? (7) Verify by examination.				
14. Do security parameters for passwords meet the following minimum requirements: Verify by examination.				
a. Are the passwords changed at least once every 90 days? (7a)				

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b. Are the passwords at least 8 characters in length and do they contain a combination of at least two of the following criteria: upper case letters, lower case letters, numeric and/or special characters? (7b)				
c. Are the passwords not allowed to be re-used for a period of 18 months nor within the last 10 password changes? (7c)				
d. Are user accounts automatically locked out after 3 failed login attempts? (7d) Note: MICS #7 does not apply to service accounts and generic user accounts. (7, Note)				
15. Does the written system of internal control delineate the logical security method used for each computer system and, if passwords are used, delineate the configured security parameters for passwords? (Note before 7) Verify by examination. Verify compliance with documented procedures in the written system of internal control.				
16. Is a system event log or series of reports/logs for operating systems (including the database and network layers where applicable) and gaming applications, if capable of being generated by the system, configured to track the following events: Verify by examination.				
a. Failed login attempts? (8a) Note: If configurable by the system, parameters may be set so that only certain attempts are flagged for review (e.g., failed login attempts exceeding a certain number or failed login attempts to a specific address are flagged for review). (Note, 8a)				

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b. Changes to live data files occurring outside of normal program and operating system execution? (8b) Note: Databases and operating systems are to be configured to monitor for and record manual edits and modifications made by users (not automatically by programs or operating systems) to data files and database tables belonging to gaming systems. (Note, 8b)				
c. Changes to operating system, database, network, and application policies and parameters? (8c) Note: Policies and parameters include, but are not limited to: <ul style="list-style-type: none"> • Audit settings (types of events that are monitored and logged) • Password complexity settings (minimum length, maximum age, etc.) • System security levels (AS/400, QSecurity) • Point structure in players club systems. (Note, 8c)				
d. Audit trail of information changed by administrator accounts? (8d)				
e. Does information logged for the previous question include the events related to the functions described in the definitions of "system administrator" and "user access administrator" and do administrator account activity logs, if provided by the system, include:				
i. Account login name? (8d1)				
ii. Date and time of event? (8d2)				
iii. Description of event? (8d3)				
iv. Value before the change? (8d4)				
v. Value after the change? (8d5)				

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f. Changes to date/time on master time server? (8e)				
17. Does the written system of internal control delineate separately for each layer of the system (application, operating system, database, and network, where applicable) the system's ability to comply with the event logging requirements and to what extent? (Note before 7) Verify by examination. Verify compliance with documented procedures in the written system of internal control.				
18. Are exception reports (for application level only), if capable of being produced by the system, (e.g., changes to system parameters, corrections, overrides, voids, or wagering account adjustments) for each gaming application maintained? (9) Verify by examination.				
19. Do the exception reports mentioned in the previous question include, at a minimum, the following: Verify by examination.				
a. Date and time of alteration? (9a)				
b. Identification of user that performed the alteration? (9b)				
c. Data or parameter altered? (9c)				
d. Data or parameter value prior to alteration? (9d)				
e. Data or parameter value after alteration? (9e)				
20. Does the written system of internal control delineate the system's capability of producing an exception report (includes listing of specific report[s]) and to what extent this report provides specified information? (Note before 7) Verify by examination. Verify that systems delineated as being capable of producing an exception report can produce a report.				

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21. Do user access listings include, if the application is capable providing such information, at a minimum the following information: Verify by examination.				
a. Employee name and title or position? (10a)				
b. User login name? (10b)				
c. Full list and description of application functions that each group/user account may execute? (10c) Note: The list for MICS #10c may be available in a separate report if the menu functions are easily referenced between the user access listing report and the menu function report. (10c, Note)				
d. Date and time the account was created? (10d)				
e. Date and time of last login? (10e)				
f. Date of last password change? (10f)				
g. Date and time account disabled/deactivated? (10g)				
h. Group membership of user account, if group membership is used in the system? (10h)				
22. Does the written system of internal control delineate each application's ability to produce a user access listing containing the specified information? (Note before 7) Verify by examination. Verify that systems delineated as being capable of producing a user access listing can produce a listing.				

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<u>Event Log Reviews</u>				
23. Are the logs for the events listed in MICS #8(a) through (c) and (e) maintained by a licensee/operator for a minimum of seven days; and are the logs in MICS #8(d) maintained for a minimum of 30 days? (8) Verify by examination.				
24. Are the daily system event logs reviewed at least once a week (for each day of the entire previous week) by either: a) IT personnel, other than the system administrator; b) by 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 for events listed in MICS #8? (11, and 12 Note 2) Indicate whether "a" or "b" is used. 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. (12, Note 2)				
25. Is/(Are) the employee(s) responsible for reviewing the system event log(s) delineated in the written system of internal control? (12)				

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26. Is evidence of the system event log review (e.g., log, checklist, notation on reports) either: a) maintained for a minimum of 90 days and does it include the date, time, name of the individual performing the review, the exceptions noted and any follow-up of the noted exception; or b) if an automated tool that polls the event logs for all gaming related servers and provides the reviewer with notification of the above is used, is the notification maintained for 90 days, provided that the date, time, name of the 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 that is maintained? (11 and 12, Note 1) Indicate whether "a" or "b" is used.				
27. If an IT service provider maintains and administers gaming related systems: a) is the review of the logs for events listed in MICS #7 performed by IT personnel who are employees of the licensee/operator; or b) if an automated tool is used as discussed in Note 1 for MICS #9, is the notification provided to IT personnel employed by the licensee/operator? (12, Note 3) Indicate whether "a" or "b" is used.				
<u>User Accounts Controls</u>				
28. Do management personnel, the IT service provider, or persons independent of the department being controlled, establish, or review and approve, user accounts for new employees? (13)				
29. Does provisioning for user accounts, which consist of assigning application functions, ensure the following:				

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a. Application functions assigned matching the employee's current job responsibilities, unless otherwise authorized by management personnel? (13)				
b. Adequate segregation of duties is achieved? (13)				
30. Is provisioning of user accounts for employees who transfer to a new department performed, or reviewed and approved by management personnel, or persons independent of the department being controlled? (14)				
31. For employees who transfer to a new department, is any previously assigned application function access for the employee's user account changed to inactive (disabled) prior to the employee accessing their new user account for their role or position in the new department? (14)				
32. When multiple user accounts for one employee per application are used: Verify by examination.				
a. Can only one user account be active (enabled) at a time if the concurrent use of the multiple accounts by the employee could create a segregation of duties deficiency resulting in noncompliance with one or more MICS? (15)				
b. Does the user account have a unique prefix/suffix to easily identify the users with multiple user accounts within one application? (15)				
33. For locked out user accounts as described in MICS #7d, are accounts released by:				
a. The system releasing a locked out account after 30 minutes has elapsed? (16) or				
b. An employee assisting with releasing a locked out account if the system can produce readily available information which provides reasonable assurance that the user is authorized? (16)				

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34. Relating to locked out user accounts mentioned in the previous question, does the written system of internal control delineate the involvement of an employee assisting in the release of a locked out account? (16) Verify by examination.				
35. When an employee is known to be no longer employed or no longer requires user access (e.g., voluntary or involuntary termination of employment) is the user access administrator and/or system administrator, as applicable, notified and is the status of the user account changed from active to inactive/disabled status as follows:				
a. Immediately for an employee/individual with remote access? (17a)				
b. As soon as possible (not to exceed 48 hours) for a system administrator, IT personnel, or an employee of a service provider? (17b)				
c. Within a reasonable period of time as established by management (not to exceed five days) for all other individuals not described in MICS #17 (a) and (b)? (17c) Indicate time period used.				
36. Does the written system of internal control delineate the process in notifying the user access administrator and/or system administrator, updating the user account, and the procedures established in preventing the employee/individual from having unauthorized access to the system during that time period? (17, Note 2) Verify by examination. Verify compliance with documented procedures in the written system of internal control.				
37. Are user access listings for gaming applications at the application layer reviewed quarterly by personnel independent of the authorization and user provisioning processes? (18) Indicate who performs the review.				

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<p>38. Does the review mentioned in the previous question consist of examining a sample of at least 10% (with a maximum of 25) of the users included in the listing? (18)</p> <p>Note: The sample selected for review must be representative of the population. The objective is to include as many different user job positions or group membership profiles as possible. (18, Note 1)</p>				
<p>39. Relating to the previous question, does the reviewer maintain adequate evidence to support the review process, which includes the identified accounts reviewed, documentation of the results of the review, and e-mails or signatures and dates indicating when the user access listing was reviewed? (18)</p>				
<p>40. Are each of the user accounts selected pursuant to MICS #18 reviewed to determine whether:</p>				
<p>a. The assigned system functions are being used as authorized (i.e., system functions are appropriate for user's job position)? (18a)</p>				
<p>b. The assigned functions provide an adequate segregation of duties? (18b)</p>				

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<p>c. Terminated employee user accounts have been changed to inactive (disabled) status within the time period determined by management and delineated within the written system of internal control as required by MICS #17? (18c) Verify by examination.</p> <p>Note: Verification of the time period is not required if the system is not capable of providing a user access listing indicating the date and time of an account being disabled/deactivated. The written system of internal control is to delineate this reason for not performing a verification of time period. (18c, Note) Indicate if the verification is not performed for this reason and whether the written system delineates this.</p>				
<p>d. Passwords have been changed within the last 90 days? (18d)</p> <p>Note 1: The review for password changes within 90 days applies regardless of whether the system parameter has been configured to have the password changed at least once every 90 days as required by MICS #7a. (18d, Note 1)</p> <p>Note 2: MICS #18(d) does not apply when the system is not capable of providing a user access listing indicating the date of the last password change. The written system of internal control is to delineate this reason for not performing a review for password changes. (18d, Note 2)</p> <p>Indicate if the review for password changes within 90 days is not performed for this reason and whether the written system delineates this.</p>				

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<p>e. There are no inappropriate assigned functions for group membership, if group membership is used in the system? (18e)</p> <p>Note: MICS #18(e) applies to a review of the assigned functions for the selected user account with group membership. (18, Note 2)</p>				
<p>Note: The MICS #18 review applies to user access listings for computerized gaming systems with the following capabilities:</p> <ul style="list-style-type: none"> • Generates reports identifying gaming revenues; • Generates detailed records of all markers, IOU's, returned checks, hold checks, or other similar credit instruments; • Generates statistical gaming records required by the MICS; or • Generates any other records required by either the MICS or by the licensee's system of internal control. (18, Note 4) 				
<u>Generic User Accounts</u>				
41. Are generic user accounts at the operating system level, if used, configured such that either: (19)				
<p>a. The user is automatically brought to the application logon screen immediately upon logging into the operating system, and the user is logged out of the operating system automatically upon exiting the application? (19a), or</p>				
<p>b. The user is only granted access to the assigned application(s) for the user's current job responsibilities, and the user is precluded from executing unassigned applications or functions from the terminal desktop and is precluded from interactive access to the operating system through the proper security configurations? (19b)</p>				

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42. Does the written system of internal control delineate the method used to secure generic accounts? (19, Note) Verify by examination. Verify compliance with documented procedures in the written system of internal control.				
43. Are generic user accounts at the application level prohibited unless user access is restricted to inquiry only functions or is specifically allowed in other sections of the MICS? (20)				
<u>Service and Default Accounts</u>				
44. If service accounts are used:				
a. Are they utilized in a manner to prevent unauthorized and inappropriate usage to gain logical access to an application and the underlying databases and operating systems? (21)				
b. Is the employee responsible for the documentation indicating the method used to prevent unauthorized and inappropriate usage of these service accounts delineated within the written system of internal control, and is this documentation made available upon request by authorized internal and external auditors and by Board personnel? (21) Verify by reviewing the documentation indicating the process. Additionally, confirm compliance with documented procedures.				
Note: For MICS #21 the suggested methods to accomplish compliance include: (1) Service accounts are configured such that the account cannot be used to directly log in to the console of a server or workstation; (2) Service account passwords are to be changed at least once every 90 days, and immediately upon termination of system administrators; (3) Service account login and password information is restricted to a limited number of authorized employees. (21, Note)				

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45. For user accounts created by default (default accounts) upon installation of any operating system, database or application:				
a. Are they configured to minimize the possibility that these accounts may be utilized to gain unauthorized access to system resources and data? (22)				
b. Is the employee responsible for the documentation indicating the procedures implemented to restrict access through the use of default accounts delineated within the written system of internal control, and is this documentation made available upon request by authorized internal and external auditors and by Board personnel? (22) Verify by reviewing the documentation indicating the process. Additionally, confirm compliance with documented procedures.				
46. Are any other default accounts that are not administrator, service, or guest accounts disabled unless they are necessary for proper operation of the system? (23)				
47. If the accounts mentioned in the previous question must remain enabled, are the passwords changed at least once every 90 days? (23)				
<u>Administrative Access</u> Note: Administrative access means access that would allow a user to: <ul style="list-style-type: none"> • Add, change, or delete user accounts and associated user provisioning for database, operating system and network layers • Modify operating system, database, and application security and policy parameters • Add, change, or delete system exception logging information • Add, change, or delete permissions to data files and folders (Note before 24)				

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48. Is access to administer the network, operating system, applications, and database security and system parameters either:				
a. Limited to IT personnel under the supervision of supervisory and/or management employees of the licensee's/operator's IT department? (24) , or				
b. If there is no IT department, is it limited to supervisory or management personnel independent of the department using such system and/or application? (24)				
49. Daily, does an individual independent of the slot department review the requirements of a system based game and a system supported game to ensure that the administrator level access by system administrators is achieved in accordance with the requirements listed at Regulation 14, Technical Standards 1.084 and 1.086? (25) Note: MICS #25 requires a review to confirm that the system administrator level access is not achieved without the presence and participation of at least two individuals. The requirements listed at Regulation 14, Technical Standards 1.084 and 1.086 include split passwords, dual keys or any other suitable method approved by the Chair. (25, Note)				
Backups				
50. Are daily backup and recovery procedures in place? (26)				
51. Relating to the previous question, do the procedures in place, if applicable, include:				
a. Application data? (26a) Note: This standard only applies if data files have been updated. (26a, Note)				
b. Application executable files, unless such files can be reinstalled? (26b)				
c. Database contents and transaction logs? (26c)				

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<p>52. Upon completion of the backup process, is the backup media immediately transferred to a location separate from the location housing the servers and data being backed up (for temporary and permanent storage), is the storage location secured to prevent unauthorized access and does it provide adequate protection to prevent the permanent loss of any data? (27) Verify by observation.</p> <p>Note: Backup data files and programs can be maintained in a secured manner in another building on the premises that is physically separated from the building where the system's hardware and software are located. They may also be stored in the same building as the hardware/software, but not in the same immediate area, as long as they are secured in a fireproof safe or some other manner that will ensure the safety of the files and programs in the event of a fire or other disaster. (27, Note)</p>				
<p>53. Are backup system logs, if provided by the system, reviewed daily by IT personnel or individuals authorized by IT personnel to ensure that backup jobs execute correctly and on schedule and are the backup system logs and adequate evidence to support the review process maintained for the most recent 30 days? (28)</p>				
<p>54. Is the employee(s) responsible for reviewing the backup logs delineated within the written system of internal control? (28) Verify by examination. Verify compliance with documented procedures in the written system of internal control.</p>				

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55. Is the employee responsible for the documentation indicating the procedures implemented for the backup processes and restoring data and application files delineated within the written system of internal control, and is this documentation made available upon request by authorized internal and external auditors and by Board personnel? (29) Verify by reviewing the documentation indicating the process. Additionally, confirm compliance with documented procedures.				
56. On an annual basis, do IT personnel test the recovery procedures, with each system tested at least once during a three-year calendar period? Is a record maintained indicating the date a test of the recovery procedures was performed and the results of the recovery test? (30) Verify by examination.				
<u>Recordkeeping</u>				
57. Is a list of all Board regulated systems (hardware and software) maintained which includes the system name, version identifier, Board's Lab approval number, and the related operating system and database, including the applicable hardware and software for each? In addition, the list must indicate the period of time each version was in use. (31) Verify by examination.				
58. Do system administrators maintain a current list of all enabled generic, system, and default accounts? (32) Verify by examination.				
59. If the operating system and/or database support more than a single gaming application, does the list mentioned in the previous question include all system, generic or default accounts enabled on that operating system or database, regardless of the system they pertain to? (32, Note) Verify by examination.				

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Questions	Yes	No	N/A	Comments, W/P Reference
60. Does the documentation mentioned in the preceding question include, at a minimum, the following: Verify by examination.				
a. Name of system (e.g., the application, operating system, or database)? (32a)				
b. The user account login name? (32b)				
c. A description of the account's purpose? (32c)				
d. A record (or reference to a record) of the authorization for the account to remain enabled? (32d)				
61. Is the employee(s) responsible for maintaining the list delineated within the written system of internal control? Verify by examination. Verify compliance with documented procedures in the written system of internal control. (32)				
62. If an IT service provider is used, does the system administrator (the employee(s) delineated within the written system of internal control pursuant to Regulation 6.090) maintain an additional list of all user accounts with system administrative permission which includes at a minimum:				
a. Name of the system administered by an IT service provider? (33a) , and				
b. The user account(s) log-in name(s) used by an IT service provider? (33b)				
63. Are the current lists required by MICS #32 and by MICS #33 (if an IT service provider is used) reviewed by the licensee's/operator's IT management in addition to the system administrator, at least once every six months? (34)				
64. Is the list required by MICS #32 reviewed to identify any unauthorized or outdated accounts? (34)				

Verified per representation.

Verified per observation/examination.

**INFORMATION TECHNOLOGY
MICS #1 - #68**

Licensee _____ Review Period _____

Questions	Yes	No	N/A	Comments, W/P Reference
65. Is the list required by MICS #33 reviewed to ensure that the permissions are appropriate for each user's position? (34)				
66. Does the written system of internal control delineate the employee(s) responsible for the review? Verify by examination. Verify compliance with documented procedures in the written system of internal control. (34)				
67. Are user access listings (requirements listed in MICS #10) for all gaming systems retained for at least one day of each month for the most recent 5 years? (35) Verify by examination. Note 1: The lists may be archived electronically if the listing is written to unalterable media (secured to preclude alteration). (35) Note 2: If available, the list of users and user access for any given system is in electronic format that can be analyzed by analytical tools (i.e., spreadsheet or database) that may be employed by Board agents. (35)				
68. Does the IT department maintain current documentation with respect to the network topology (e.g., flowchart/diagram), deployment of servers housing applications and databases, and inventory of software and hardware deployed, and is the employee responsible for maintaining the current documentation on the network topology delineated within the written system of internal control? Is the noted documentation made available upon request by authorized internal and external auditors and by Board personnel? (36) Verify by examination.				

Verified per representation.

Verified per observation/examination.

INFORMATION TECHNOLOGY
MICS #1 - #68

Licensee _____ Review Period _____

Questions	Yes	No	N/A	Comments, W/P Reference
<u>Use of Electronic Signature</u>				
69. If electronic signatures are utilized, do the procedures in place preclude any one individual from creating and/or resetting an account or swipe card, setting passwords, pins, or biometrics, and producing a fraudulent signature? (37)				
70. Does the written system of internal control delineate the procedures for electronic signatures? Verify by examination. Verify compliance with documented procedures in the written system of internal control. (37)				
71. When an electronic signature is utilized for the completion of a required document or record (e.g., patron or employee), does the written system of internal control delineate the procedures and controls ensuring authenticity and validity of the signature, and include at a minimum the following: Verify by examination.				
a. Description of each signature type used (e.g. electronically stored image capture, electronically signing with stylus, pin, or swipe card)? (38a)				
b. Description of the authentication process for each signature type, which includes the proper recognition of a user's identity (e.g., patron or employee) in obtaining a valid signature? (38b)				
c. Method used to store the document or record for compliance with MICS #39 and #40? (38c)				
<u>Electronic Storage of Documentation</u>				
72. If documents and summary reports are scanned or directly stored to unalterable storage media, are the following conditions met:				
a. Does the storage media contain the exact duplicate of the original document? (39a)				

Verified per representation.

Verified per observation/examination.

CPA MICS Compliance Checklist

INFORMATION TECHNOLOGY
MICS #1 - #68

Licensee _____ Review Period _____

Questions	Yes	No	N/A	Comments, W/P Reference
b. Are all documents stored maintained with a detailed index containing the casino department and date in accordance with Regulation 6.040(1) and is the index available upon Board request? (39b)				
c. Upon request by Board agents, is hardware (terminal, printer, etc.) provided in order to perform audit procedures? (39c)				
d. Do controls exist to ensure the accurate reproduction of records, up to and including the printing of stored documents used for audit purposes? (39d)				
e. At least quarterly, do accounting/audit personnel review a sample of the documents on the storage media to ensure the clarity and completeness of the stored documents? (39e)				
<p>73. If source documents and summary reports are stored on alterable storage media (e.g., off-the-shelf electronic document retention system), have procedures been established that provide at least the same level of controls as described by MICS #39? (40) Verify by examination and describe procedures.</p> <p>Note 1: For off-the-shelf electronic document retention systems, the controls must include at a minimum, but are not limited to, the configurability to both maintain the version control and limit access to adding or modifying documents, logging all changes, and providing an audit trail of all system administrator activity. (40, Note 1)</p> <p>Note 2: If adequate procedures cannot be implemented, the alterable media may not be relied upon for the performance of any audit procedures, and the original documents and summary reports must be retained. (40, Note 2)</p>				

Verified per representation.

Verified per observation/examination.

**INFORMATION TECHNOLOGY
MICS #1 - #68**

Licensee _____ Review Period _____

Questions	Yes	No	N/A	Comments, W/P Reference
74. Are the procedures mentioned in the previous question delineated within the written system of internal control? (40) Verify by examination				
<u>Creation of Wagering Instruments and Wagering Instrument Data Files</u> Note: MICS #41-45 apply when creating wagering instruments within the existing cashless wagering database (creating wagering instruments to distribute to patrons for play at a slot machines or other gaming areas) or data files are created to generate instruments to be accepted by the existing cashless wagering system. These standards do not apply to wagering instruments that are created in exchange for cash at the time of the transaction or as a result of slot machine play or other gaming activity. (Note before 41)				
75. Is a Board approved cashless wagering system used to create wagering instruments? (41) Indicate the wagering system.				
76. Does an individual independent of the gaming area create wagering instruments and/or data files used to generate the wagering instruments to be accepted in the cashless wagering system? (42)				
77. Is a record maintained detailing the creation of wagering instruments and/or data files and does the record include evidence of user acceptance, date in service, and personnel involved? (43) Verify by examination.				
78. Monthly, are the wagering instrument data files reviewed and tested by personnel of the applicable gaming area and accounting/audit personnel for any improprieties? Is the inventory of wagering instruments created reconciled as required in the applicable gaming section? (44)				
79. Are the procedures used and subsequent results relating to the wagering instruments data files review and test documented and maintained? (45) Verify by examination.				

Verified per representation.

Verified per observation/examination.

**INFORMATION TECHNOLOGY
MICS #1 - #68**

Licensee _____ Review Period _____

Questions	Yes	No	N/A	Comments, W/P Reference
<u>Network Security and Data Protection</u>				
80. If guest networks are offered (such as, networks that provide internet access for patrons, hotel guests, or vendors), is adequate logical segregation provided of the guest network from the network used to serve access to gaming related applications and devices? (46)				
81. Is traffic on guest networks non-routable to the network serving gaming related applications and devices? (46)				
82. Are production networks serving gaming systems secured from outside traffic (e.g., firewall or routers) such that the systems are configured to detect and report security related events? (47) Note: A suggested method in complying with this standard is to configure the system to log unauthorized logins, failed login attempts, and other security related events; and block all unused ports and any in-bound connections originating from outside the network. (47, Note)				
83. Relating to the previous question, is the employee responsible for the documentation indicating the procedures for detecting and reporting security related events delineated within the written system of internal control? (47) Verify by examination.				
84. Relating to the previous question, is this documentation made available upon request by authorized internal and external auditors and by Board personnel? (47) Verify by examination.				
85. Are network shared drives containing application files and data for all Board regulated software, if used, secured such that only authorized personnel may gain access? (48)				

Verified per representation.

Verified per observation/examination.

CPA MICS Compliance Checklist

INFORMATION TECHNOLOGY
MICS #1 - #68

Licensee _____ Review Period _____

Questions	Yes	No	N/A	Comments, W/P Reference
86. Are server consoles, user terminals, portable electronic devices (e.g., electronic tablets or other portable terminals), or kiosks configured to automatically secure themselves after a reasonable period of inactivity elapses, to prevent unauthorized access? (49)				
87. Relating to the previous question, does the written system of internal control, delineate the methods and procedures for each type of device established to prevent unauthorized access, and include, at a minimum, the following: Verify compliance with documented procedures in the written system of internal control.				
a. A reasonable period of inactivity as determined by management? (49a)				
b. For portable electronic devices and kiosks:				
i. The system functions and/or applications which are available or can be accessed on or through each device/kiosk? (49b1)				
ii. The controls over user access to the system functions and applications? (49b2)				
iii. The procedures utilized to secure the network when such devices/kiosks are in use? (49b3)				
c. For portable electronic devices, the controls over the physical safeguarding and distribution of such devices? (49c)				
88. Are login accounts and passwords required to administer network equipment secured such that only authorized IT personnel may gain access to these devices? (50)				
89. Do the passwords for the accounts mentioned in the preceding question meet the security parameters of IT MICS #7, and are those accounts immediately disabled when IT personnel are terminated? (50)				

Verified per representation.

Verified per observation/examination.

**INFORMATION TECHNOLOGY
MICS #1 - #68**

Licensee _____ Review Period _____

Questions	Yes	No	N/A	Comments, W/P Reference
<p>90. Is documentation delineating the policies and procedures established to secure data from unauthorized, accidental exposure, or loss of data due to other mistake or malicious conduct and include controls to prevent, detect, and report such events, maintained and made available upon request? (51) Verify by examination and confirm compliance with documented procedures.</p> <p>Note: Unauthorized accidental disclosure, exposure, or loss of sensitive data can occur due to an accidental or deliberate move from inside an organization to outside an organization without permission. This includes the use of technology (e.g., data moved via use of file share, cloud system, external memory device, or mobile device) or any other means (e.g., malware or social engineering) to steal sensitive data. (51, Note)</p>				
<p>91. Is the employee responsible for this documentation required by this standard delineated within the written system of internal control (51) Verify by examination.</p>				
<p>92. Is documentation delineating the policies and procedures established to protect systems, networks, programs, devices, and data from unauthorized access or use and ensuring integrity, confidentiality, and availability of information, maintained and made available upon request? (52) Verify by examination and confirm compliance with documented procedures.</p>				
<p>93. Is the employee responsible for this documentation required by this standard delineated in the written system of internal control? (52) Verify by examination. Additionally, confirm compliance with documented procedures.</p>				

Verified per representation.

Verified per observation/examination.

CPA MICS Compliance Checklist

INFORMATION TECHNOLOGY
MICS #1 - #68

Licensee _____ Review Period _____

Questions	Yes	No	N/A	Comments, W/P Reference
Note: "Personally identifiable information" means any information about an individual maintained by a licensee including (1) any information that can be used to distinguish or trace an individual's identity, such as name, social security number, date and place of birth, mother's maiden name, or biometric records; and (2) any other information that is linked or linkable to an individual, such as medical, educational, financial, and employment information. (53, Note 1) 94. Is documentation maintained and available upon request delineating the policies and procedures established to protect a patron's personally identifiable information, including, but not limited to (Verify by examination and confirm compliance with documented procedures):				
a. The designation and identification of one or more management officials having primary responsibility for the design, implementation and ongoing evaluation of such procedures and controls? (53a)				
b. The procedures to be used to determine the nature and scope of all personally identifiable information collected, the locations in which such information is stored, and the devices or media on which such information may be recorded for purposes of storage or transfer? (53b)				
c. The procedures to be used to prohibit access to a patron's unique personal identification number ("password")? (53c)				
d. The procedures to be used to reasonably ensure only a patron will be changing its password as the holder of an account? (53d)				
e. The policies to be utilized to protect personally identifiable information from unauthorized access by employees, business partners, and persons unaffiliated with the company? (53e)				

Verified per representation.

Verified per observation/examination.

CPA MICS Compliance Checklist

INFORMATION TECHNOLOGY
MICS #1 - #68

Licensee _____ Review Period _____

Questions	Yes	No	N/A	Comments, W/P Reference
f. Notification to a patron of privacy policies? (53f)				
g. Procedures to be used in the event the operator determines that a breach of data security has occurred, including required notification to the board's enforcement division? (53g)				
h. Provision for compliance with all local, state and federal laws concerning privacy and security of personally identifiable information? (53h)				
95. Is the employee responsible for this documentation required by this standard delineated within the written system of internal control? (53, Note 2) Verify by examination.				
96. Are cybersecurity risk assessment and/or cyber attack reports, along with any supporting documentation, available upon request by authorized internal and external auditors and by Board personnel? (54) Verify by examination.				
<u>Remote Access</u>				
97. For each computerized gaming related application that can be accessed remotely for purposes of obtaining vendor support, does the written system of internal control specifically address remote access procedures? (55) Verify by examination.				
98. Do the written procedures mentioned in the previous question include, at a minimum, the following: Verify compliance with documented procedures in the written system of internal control.				
a. The type of gaming related application, vendor's name and business address (business address only for cashless wagering systems), and version number, if applicable? (55a)				

Verified per representation.

Verified per observation/examination.

CPA MICS Compliance Checklist

INFORMATION TECHNOLOGY
MICS #1 - #68

Licensee _____ Review Period _____

Questions	Yes	No	N/A	Comments, W/P Reference
b. For a system based game and a system supported game, the method and procedures used in meeting the requirements of Regulation 14, Technical Standard 1.066? (55b)				
c. The method and procedures used in establishing and using passwords to allow authorized vendor personnel to access the system through remote access? (55c)				
d. The personnel involved and procedures performed to enable the method of establishing remote access connection to the system when the vendor requires access to the system through remote access? (55d) Indicate the personnel involved and procedures performed to enable the physical connection to the system for remote access.				
e. The personnel involved and procedures performed to ensure the method of establishing remote access connection is disabled when the remote access is not in use? (55e) Perform a physical inspection of the equipment to determine that the remote access is disabled when not in use.				
f. Any additional requirements relating to remote access published by the Board? (55f)				
99. In the event of remote access, is a complete record of the access prepared that includes the following: Verify by examination.				
a. Name or identifier of the licensee's/operator's employee authorizing access? (56a)				
b. Name of manufacturer/vendor? (56b)				
c. Name or identifier of manufacturer's/vendor's employee accessing system? (56c)				

Verified per representation.

Verified per observation/examination.

CPA MICS Compliance Checklist

INFORMATION TECHNOLOGY
MICS #1 - #68

Licensee _____ Review Period _____

Questions	Yes	No	N/A	Comments, W/P Reference
d. Name of user account(s) through which the vendor's employee accessed the system? (56d)				
e. Name of the system(s) accessed by the vendor? (56e)				
f. Adequate and detailed description of work performed (including the old and new version numbers of any software that was modified)? (56f) , and				
g. Date, time and duration of access? (56g)				
100. Do user accounts used by vendors remain disabled on all operating systems, databases, network devices, and applications until needed by such vendor and subsequent to an authorized use by a vendor is the account returned to a disabled state? (57)				
101. Is remote access for all vendors enabled only when approved by authorized IT personnel? (58)				
102. If remote access to the production network (live network) is available, and allows access to gaming related applications, is such access logged automatically by the device or software where it is established, if the system is capable of automatically logging such access? (59)				
103. If automated logging is available as described in the previous question, does the log indicate the date/time of such access and the identification of the individual/user account performing access (e.g., vendor or employee)? (59) Verify by examination.				
104. Does the written system of internal control delineate whether automated logging is performed and the device or software performing this function? (59, Note) Verify by examination. Additionally, confirm compliance with documented procedures.				

Verified per representation.

Verified per observation/examination.

INFORMATION TECHNOLOGY
MICS #1 - #68

Licensee _____ Review Period _____

Questions	Yes	No	N/A	Comments, W/P Reference
<u>Changes to Production Environment</u>				
105. Is documentation delineating a comprehensive and robust change control process to prevent any unauthorized changes being incorporated into the production environment maintained and made available upon request? (60) Verify by examination.				
106. Is the employee responsible for the documentation of the change control process delineated within the written system of internal control? (60) Verify by examination.				
107. Does the documented process mentioned in the previous question include, at a minimum: Verify compliance with documented procedures in the written system of internal control.				
a. Proposed changes to the production environment are evaluated sufficiently by management personnel prior to implementation? (60a)				
b. Proposed changes are properly and sufficiently tested prior to implementation into the production environment? (60b)				
c. A strategy of reverting back to the last implementation is used (rollback plan) if the install is unsuccessful and the rollback plan is tested prior to implementation to the production environment? (60c)				
d. Sufficient documentation is maintained evidencing management approvals, testing procedures and results, rollback plans, and any issues/resolutions encountered during implementation? (60d)				
Note: The above process includes all changes to the production environment (operating system, network, databases, and applications) that relate to critical IT systems, and gaming applications. (60, Note)				

Verified per representation.

Verified per observation/examination.

**INFORMATION TECHNOLOGY
MICS #1 - #68**

Licensee _____ Review Period _____

Questions	Yes	No	N/A	Comments, W/P Reference
<u>Information Technology Department</u>				
Note: If a separate IT department is maintained or if there are in-house developed systems, MICS #61 through #64 are applicable. The IT department may consist of the licensee's/operator's IT personnel or an IT service provider. (Note before 61)				
108. Is the IT department independent of all gaming departments (e.g., cage, pit, count rooms, or interactive gaming)? (61) Verify by observation.				
109. Are IT personnel precluded access to wagering instruments and gaming related forms (e.g., slot jackpot forms or table games fill/credit forms)? (62)				
<u>In-House Software Development</u>				
110. If source code for gaming related software is developed or modified internally, is a process adopted to manage the development and is the documentation made available upon request by authorized internal and external auditors and by Board personnel? (63) Verify by examination.				
111. Relating to the previous question is the employee responsible for the documentation indicating the process in managing the development or modification of source code delineated within the written system of internal control? (63) Verify by examination.				
112. Does the process mentioned in the previous question address, at a minimum, the following: Verify by reviewing the documentation indicating the process. Additionally, confirm compliance with documented procedures.				
a. That requests for new programs or program changes are reviewed by the IT supervisory personnel and the approvals to begin work on the program are documented? (63a)				

Verified per representation.

Verified per observation/examination.

CPA MICS Compliance Checklist

INFORMATION TECHNOLOGY
MICS #1 - #68

Licensee _____ Review Period _____

Questions	Yes	No	N/A	Comments, W/P Reference
b. That a written plan of implementation for new and modified programs is maintained and includes, at a minimum: <ul style="list-style-type: none"> • The date the program is to be placed into service • The nature of the change • A description of the procedures required in order to bring the new or modified program into service (conversion or input of data or installation procedures) • An indication of who is to perform all such procedures? (63b) 				
c. That software development and testing procedures be sufficiently documented? (63c)				
d. Documentation of approvals, development, testing, results of testing, and implementation into production? Is the documentation maintained and does it include a record of the final program or program changes, including evidence of user acceptance, date in service, programmer, and reason for changes? (63d)				
e. Physical and logical segregation of the development and testing from the production environments? (63e)				
f. Adequate segregation of duties (i.e., those who develop/test code do not have access to introduce new or modified code into the production environment)? (63f)				
Note: For MICS #63(e) and (f) a system administrator is precluded from developing/testing code which will be introduced into the production environment. (63f, Note)				
g. Secured repositories for maintaining code history? (63g)				
h. End-user documentation (guides and manuals)? (63h)				

Verified per representation.

Verified per observation/examination.

CPA MICS Compliance Checklist

INFORMATION TECHNOLOGY
MICS #1 - #68

Licensee _____ Review Period _____

Questions	Yes	No	N/A	Comments, W/P Reference
113. Is a copy of the associated equipment reporting form submitted to the Board pursuant to Regulation 14 for each new program or program change and a record that such software was approved for use maintained? (64)				
<u>Purchased Software Programs</u>				
Note: IT MICS #65 applies when IT personnel perform in-house modifications to a purchased software program. (Note before 65)				
114. Are new programs and program changes for purchased systems documented as follows: Verify by examination.				
a. Is documentation maintained that includes the following at a minimum: <ul style="list-style-type: none"> • The date the program was placed into service • The nature of the change • A description of the procedures required in order to bring the new or modified program into service (conversion or input of data or installation procedures) • An indication of who performed all such procedures? (65a) 				
b. Is a copy of the associated equipment reporting form submitted to the Board pursuant to Regulation 14 for each new program or program change and a record that such software was approved for use maintained? (65b)				
c. Is testing of new and modified programs performed (by the licensee or system manufacturer) and documented prior to full implementation? (65c)				
<u>Data Access Control</u> Note: MICS #66 through #68 apply to any Board approved gaming related application (including systems utilizing promotional accounts and/or wagering accounts). (Note before 66)				

Verified per representation.

Verified per observation/examination.

**INFORMATION TECHNOLOGY
MICS #1 - #68**

Licensee _____ Review Period _____

Questions	Yes	No	N/A	Comments, W/P Reference
115. Are procedures in place to ensure that no alteration is permitted of any system stored transaction history or event log information that was properly communicated from the game, gaming device or generated by the application? (66)				
116. Are procedures in place to ensure that all critical system stored data are non-alterable other than through normal operation processes? (67) Note 1: Critical system data includes data relating to, but not limited to, wagering instruments' validation numbers and dollar value or wagering instruments, personal identification numbers and account balances of promotional and wagering accounts, and unpaid winning ticket information. (67) Note 2: Methods may include, but are not limited to, checksums on data tables or database encryption. (67, Note)				
117. Are procedures in place to ensure that any communication with equipment or programs external to the approved system is performed through a Board approved secure interface and is documentation evidencing the approval maintained and made available upon request? (68) Note: Documentation may include, but is not limited to, detailed network topology diagrams indicating all interfaces utilized to access Board approved systems by external programs. (68, Note)				
118. Does the written system of internal control delineate the methods and procedures utilized for compliance with IT MICS #66 - #68? (Note before 66) Verify by examination.				

Verified per representation.

Verified per observation/examination.

INFORMATION TECHNOLOGY
MICS #1 - #68

Licensee _____ Review Period _____

Questions	Yes	No	N/A	Comments, W/P Reference
<u>Written System of Internal Control</u>				
119. Has the licensee's written system of internal control for information technology and information technology for each gaming department, if applicable, been re-read prior to responding to the following question?				
120. Does the written system of internal control for information technology 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.