

**NATIONAL INDIAN GAMING COMMISSION
MICS AUDIT CHECKLIST
INFORMATION TECHNOLOGY (IT)**

#	MICS QUESTION	YES	NO	W/P REF	MICS	COMMENT
(a) General controls for gaming hardware and software.						
1.	Does gaming operation management take an active role in the following: (Note: The standard shall apply to each applicable department within the gaming operation.) Physical and logical security measures are implemented, maintained, and adhered to by personnel to prevent unauthorized access that could cause errors or compromise data or processing integrity? (Inquiry)	___	___	___	542.16(a)(1)	
2.	Does gaming operation management take an active role in the following: (Note: The standard shall apply to each applicable department within the gaming operation.) All new gaming vendor hardware and software agreements/contracts contain language requiring the vendor to adhere to the tribal internal control standards applicable to the goods and services the vendor is providing? (Review other- vendor hardware and software agreements and contracts)	___	___	___	542.16(a)(1)(i)	
3.	Does gaming operation management take an active role in the following: (Note: The standard shall apply to each applicable department within the gaming operation.) Physical security measures exist over computer, computer terminals and storage media to prevent unauthorized access and loss of integrity of data and processing (hardware)? (Observation and inquiry)	___	___	___	542.16(a)(1)(ii)	
4.	Does gaming operation management take an active role in the following: (Note: The standard shall apply to each applicable department within the gaming operation.) Access to systems software and application programs is limited to authorized personnel? (Inquiry)	___	___	___	542.16(a)(1)(ii i)	

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5.	Does gaming operation management take an active role in the following: (Note: The standard shall apply to each applicable department within the gaming operation.) Access to computer data limited to authorized personnel? (Inquiry)	---	---	---	542.16(a)(1)(iv)	
6.	Does gaming operation management take an active role in the following: (Note: The standard shall apply to each applicable department within the gaming operation.) Access to computer communications facilities, or the computer system, and information transmissions limited to authorized personnel? (Inquiry) (Applicable to communication processes)	---	---	---	542.16(a)(1)(v)	
7.	Are the main computers (i.e., hardware, software and data files) for each gaming application (e.g., keno, race and sports, slots, etc.) in a secured area with access restricted to authorized persons, including vendors (physical security)? (Observation and review other- authorization lists)	---	---	---	542.16(a)(2)	
8.	Is access to computer operations restricted to authorized personnel to reduce the risk of loss of integrity of data or processing (logical security)? (Inquiry and review other-authorization list)	---	---	---	542.16(a)(3)	
9.	Are incompatible duties adequately segregated and monitored to prevent error in general IT procedures to go undetected or fraud to be concealed? (Inquiry and review other-authorization lists for incompatible duties)	---	---	---	542.16(a)(4)	
10.	Are non-IT personnel precluded from having unrestricted access to the secured computer areas? (Inquiry)	---	---	---	542.16(a)(5)	

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11.	Are the computer systems, including application software, secured through the use of passwords or other approved means where applicable (Application software installed on specific computers, computer systems located in secure room, etc)? (Applicable to all gaming and related areas) (Inquiry and review other- perform log-in tests on network system(s) and each stand alone system.)	_____	_____	_____	542.16(a)(6)	
12.	Do management personnel or persons independent of the department being controlled assign and control access to system functions? (Inquiry and review other- perform log-in tests on network system(s) and each stand alone system.)	_____	_____	_____	542.16(a)(6)	
13.	Are passwords controlled as follows unless otherwise addressed in this section: (Inquiry) Does each user have their own individual password?	_____	_____	_____	542.16(a)(7)(i)	
14.	Are passwords controlled as follows unless otherwise addressed in this section: (Inquiry and review supporting documentation) Are passwords changed at least quarterly with changes documented?	_____	_____	_____	542.16(a)(7)(ii))	
15.	Are passwords controlled as follows unless otherwise addressed in this section: (Inquiry and review supporting documentation) For computer systems that automatically force a password change on a quarterly basis, is documentation maintained listing the systems and the date the user was given access?	_____	_____	_____	542.16(a)(7)(ii) i)	
16.	Are adequate backup and recovery procedures in place, which include : (Inquiry) Frequent backup of data files?	_____	_____	_____	542.16(a)(8)(i)	
17.	Are adequate backup and recovery procedures in place, which include : (Inquiry) Backup of all programs?	_____	_____	_____	542.16(a)(8)(ii))	

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18.	Are adequate backup and recovery procedures in place, which include : (Observation and inquiry if onsite)(Adequate protection means fireproof and restricted to authorized personnel) Secured off-site storage of all backup data files and programs, or other adequate protection?	_____	_____	_____	542.16(a)(8)(ii) i)	
19.	Are adequate backup and recovery procedures in place, which include : (Inquiry and review supporting documentation) Recovery procedures, which are tested on a sample basis at least annually with documentation of results?	_____	_____	_____	542.16(a)(8)(iv))	
20.	Is adequate information technology system documentation maintained, including descriptions of hardware and software, operator manuals, etc.? (Review supporting documentation)	_____	_____	_____	542.16(a)(9)	
(b) Independence of information technology personnel.						
21.	Is the IT department independent of the gaming areas (e.g., cage, pit, count rooms, etc.) and are the IT procedures and controls documented and responsibilities communicated to appropriate personnel? (Organizational reporting independent of gaming and gaming related departments) (Inquiry and review supporting documentation)	_____	_____	_____	542.16(b)(1)	
22.	Are IT department personnel precluded from unauthorized access to the following: (Authorized access limited to computer support activities.) (Inquiry and review supporting documentation) Computers and terminals located in gaming areas?	_____	_____	_____	542.16(b)(2)(i)	
23.	Are IT department personnel precluded from unauthorized access to the following: (Authorized access limited to computer support activities.) (Inquiry and review supporting documentation) Source documents?	_____	_____	_____	542.16(b)(2)(ii))	

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24.	Are IT department personnel precluded from unauthorized access to the following: (Inquiry and review supporting documentation) Live data files (not test data)?	___	___	___	542.16(b)(2)(ii i)	
25.	Are IT personnel restricted from the following: (Authorized access limited to computer support activities.) (Inquiry and review supporting documentation) Having unauthorized access to cash or other liquid assets?	___	___	___	542.16(b)(3)(i)	
26.	Are IT personnel restricted from: (Inquiry) Initiating general or subsidiary ledger entries?	___	___	___	542.16(b)(3)(ii)	

(c) Gaming program changes.

27.	Are program changes for in-house developed systems documented as follows: (Inquiry and review supporting documentation) Requests for new programs or program changes are reviewed by the IT supervisor and approvals to begin work on the program are documented?	___	___	___	542.16(c)(1)(i)	
28.	Are program changes for in-house developed systems documented as follows: (Inquiry and review supporting documentation) A written plan of implementation for new and modified programs is maintained and includes, at a minimum: The date the program is to be placed into service?	___	___	___	542.16(c)(1)(ii)	
29.	Are program changes for in-house developed systems documented as follows: (Inquiry and review supporting documentation) A written plan of implementation for new and modified programs is maintained and includes, at a minimum: The nature of the change?	___	___	___	542.16(c)(1)(ii)	

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30.	<p>Are program changes for in-house developed systems documented as follows: (Inquiry and review supporting documentation)</p> <p>A written plan of implementation for new and modified programs is maintained and includes, at a minimum:</p> <p>A description of procedures required in order to bring the new or modified program into service (conversion or input of data, installation procedures, etc.)?</p>	_____	_____	_____	542.16(c)(1)(ii)	
31.	<p>Are program changes for in-house developed systems documented as follows: (Inquiry and review supporting documentation)</p> <p>A written plan of implementation for new and modified programs is maintained and includes, at a minimum:</p> <p>An indication of who is to perform all such procedures?</p>	_____	_____	_____	542.16(c)(1)(ii)	
32.	<p>Are program changes for in-house developed systems documented as follows: (Inquiry and review supporting documentation)</p> <p>Testing of new and modified programs is performed and documented prior to implementation?</p>	_____	_____	_____	542.16(c)(1)(ii)	
33.	<p>Are program changes for in-house developed systems documented as follows: (Inquiry and review supporting documentation)</p> <p>A record of the final program or program changes, including evidence of user acceptance, date in service, programmer, and reason for changes, is documented and maintained?</p>	_____	_____	_____	542.16(c)(1)(iv)	

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(d) Security logs.						
34.	Are computer security logs generated by the system reviewed by IT supervisory personnel for evidence of the following: (Note: Standard does not apply to personal computers.) (Inquiry) Multiple attempts to log-on? (Alternatively, the system shall deny user access after three login attempts)	_____	_____	_____	542.16(d)(1)(i)	
35.	Are computer security logs generated by the system reviewed by IT supervisory personnel for evidence of the following: (Note: Standard does not apply to personal computers.) (Inquiry) Unauthorized changes to live data files?	_____	_____	_____	542.16(d)(1)(ii)	
36.	Are computer security logs generated by the system reviewed by IT supervisory personnel for evidence of the following: (Note: Standard does not apply to personal computers.) (Inquiry) Any other unusual transactions?	_____	_____	_____	542.16(d)(1)(ii)	
(e) Remote dial-up.						
37.	If remote dial-up to any associated equipment is allowed for software support, does the gaming operation maintain an access log (computerized or manual) that includes: (Inquiry and review supporting documentation) Name of employee authorizing modem access?	_____	_____	_____	542.16(e)(1)(i)	
38.	If remote dial-up to any associated equipment is allowed for software support, does the gaming operation maintain an access log (computerized or manual) that includes: (Inquiry and review supporting documentation) Name of authorized programmer or manufacturer representative?	_____	_____	_____	542.16(e)(1)(ii)	

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39.	If remote dial-up to any associated equipment is allowed for software support, does the gaming operation maintain an access log that includes: (Inquiry and review supporting documentation) Reason for modem access?	_____	_____	_____	542.16(e)(1)(ii)	
40.	If remote dial-up to any associated equipment is allowed for software support, does the gaming operation maintain an access log that includes: (Inquiry and review supporting documentation) Description of work performed?	_____	_____	_____	542.16(e)(1)(iv)	
41.	If remote dial-up to any associated equipment is allowed for software support, does the gaming operation maintain an access log that includes: (Inquiry and review supporting documentation) Date and time?	_____	_____	_____	542.16(e)(1)(v)	
42.	If remote dial-up to any associated equipment is allowed for software support, does the gaming operation maintain an access log (computerized or manual) that includes: (Inquiry and review supporting documentation) Duration of access?	_____	_____	_____	542.16(e)(1)(v)	
(f) Document storage.						
43.	If the gaming operation scans or directly stores documents to an unalterable storage medium, are the following conditions met: Does the storage medium contain the exact duplicate of the original document? (Review other- sample current documents)	_____	_____	_____	542.16(f)(1)(i)	
44.	If the gaming operation scans or directly stores documents to an unalterable storage medium, are the following conditions met: Are all documents stored on the storage medium maintained with a detailed index containing the gaming operation department and date? (Review supporting documentation)	_____	_____	_____	542.16(f)(1)(ii)	

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45.	If the gaming operation scans or directly stores documents to an unalterable storage medium, are the following conditions met: Is the index available upon request by the Commission? (Inquiry)	_____	_____	_____	542.16(f)(1)(ii)	
46.	If the gaming operation scans or directly stores documents to an unalterable storage medium, are the following conditions met: Upon request and adequate notice by the Commission, is hardware (terminal, printer, etc.) made available in order to perform auditing procedures? (Inquiry)	_____	_____	_____	542.16(f)(1)(iii)	
47.	If the gaming operation scans or directly stores documents to an unalterable storage medium, are the following conditions met: Do controls exist to ensure the accurate reproduction of records up to and including the printing of stored documents used for auditing purposes? (Inquiry) (Indicator: periodic verification of accurate reproduction of records on sample basis)	_____	_____	_____	542.16(f)(1)(iv)	
48.	If the gaming operation scans or directly stores documents to an unalterable storage medium, are the following conditions met: Is the storage medium retained for a minimum of five years? (Inquiry and review supporting documentation, on sample basis)	_____	_____	_____	542.16(f)(1)(v)	
49.	If the gaming operation scans or directly stores documents to an unalterable storage medium, are the following conditions met: Have original documents been retained until the books and records have been audited by an independent certified public accountant? (Inquiry)	_____	_____	_____	542.16(f)(1)(vi)	