

OPERATING STANDARDS MINIMUM INTERNAL CONTROLS EFFECTIVE DATE: FEBRUARY 2, 2012

OVERVIEW

A Video Lottery Sales Agent (VLSA) shall establish and maintain minimum internal control standards for their gaming and financial systems. This document describes those controls and compliance by the agent.

REFERENCE DOCUMENTS

State of Nevada Gaming Control Board Minimum Internal Control Standards for Group I Licensees, version 6, effctive 9/1/2008. Compliance required January 1, 2009. http://www.gaming.nv.gov/audit mics.htm#newmics

State of Nevada Gaming Control Board Regulation 6 Accounting Regulations for Group I licensees at http://gaming.nv.gov/stats regs/reg6.pdf

STANDARDS

Internal Control standards, where applicable, shall comply with the State of Nevada Gaming Control Board Minimum Internal Control Standards.

Operating standards for areas not applicable to the Ohio VLT program, such as Table Game Standards or coin references may be disregarded.

SALES AGENT COMPLIANCE

Internal control procedures shall be submitted in writing and organized in the same order as the Nevada standards. Within each section, please cross reference to the NV regulations.

Initial procedures shall be submitted for approval at least 30 calendar days prior to start up operation.

After 90 days of the commencement of VLT operations, the Ohio Lottery Commission (OLC) will conduct a compliance review to ensure that internal controls are in place, are appropriately documented, match approved procedures, and are followed.

Updates to internal control procedures shall be communicated as they are identified and implemented.

The OLC will audit compliance to internal control procedures on an as needed basis.

CONTACT

Questions regarding the OLC program may be directed to: Constance.Miller@olc.state.oh.us