



OPERATING STANDARDS
MINIMUM INTERNAL CONTROLS
EFFECTIVE DATE: MAY 1, 2013

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

Ohio Administrative Code [3770:2-3-09](#)

State of Nevada Gaming Control Board Minimum Internal Control Standards for Group I Licensees, version 6, effective 9/1/2008. Compliance required January 1, 2009.

State of Nevada Gaming Control Board Regulation 6 Accounting Regulations for Group I licensees.

STANDARDS

Internal control standards, where applicable, shall comply with the State of Nevada Gaming Control Board Minimum Internal Control Standards. Specific internal controls that are not applicable must be designated as “not applicable” also noting the reason. A VLSA may request an exception to the Nevada standards subject to OLC approval. All submissions and updates to minimum internal controls are to be submitted by a single point of contact designated by the racino.

Draft Submission: Internal control procedures shall be submitted in writing and organized in the same order as the Nevada standards. Initial procedures shall be submitted for approval at least 30 calendar days prior to startup of operation.

Updates: Updates to internal control procedures must be approved by the Ohio Lottery Commission (OLC) as they are identified and prior to implementation.

COMPLIANCE

Compliance Review: After 90 days of the commencement of VLT operations, the OLC will conduct a compliance review to ensure that internal controls are in place, are appropriately documented, match approved procedures, and are followed. Additionally, the OLC may review for compliance to internal control procedures on an as needed basis. The OLC may at any time examine records, files and other documents maintained by the Sales Agent.

VLSA Internal Audit Standards: Each VLSA’s internal audit department shall comply with Nevada standards. In addition, all audit reports and follow-up reports shall be prepared, maintained, and provided to OLC on an ongoing basis and must include the following:



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- Audit notification to auditee, if applicable. Whenever possible, internal audit observations shall be performed on an unannounced basis.
- Audit procedures and scope
- Findings and conclusions
- Management's response
- Follow-up results
- Each page clearly labeled or watermarked as confidential

OLC may request additional audits be conducted not specified in the Nevada standards.

CONTACT

Questions regarding minimum internal controls, compliance reviews, and ongoing audits may be directed to: Joseph.Angelillo@olc.state.oh.us