CPA External / Internal Auditor Engagement Policy

Recognizing the need for access to the sensitive areas of a casino by Corporate Internal Auditors and Independent CPA Auditors, the Division hereby implements the following policy:

Company auditors shall be "corporate based", off-site auditors who have no direct job function or responsibility with regard to the daily operations of the Licensee. Their chain of command and reporting duties must be outside and independent of the Licensee's organizational structure. Independent CPA firm auditors are those hired by the Licensee for required audits. Any official presence at a Licensee by either shall be for audit compliance matters only, which would therefore be on a limited basis (i.e., quarterly).

The following guidelines are to be followed for allowing Corporate Internal Auditors, Independent CPA Auditors, and in-house Internal Auditor's with applications pending to have access to the Casino Surveillance, Cage, Count Rooms and Vault Areas.

1. The Licensee or authorized CPA firm requesting shall give five (5) days advance notification, via mail, facsimile or e-mail, to the respective Casino Gaming Field Office Lieutenant, with a copy to the Casino Surveillance Director. The notification shall include the following:
   a. The names, bio-graphic data (race, sex, DOB, SSN), and employment history with the company firm of persons seeking access;
   b. The purpose of the visit (scheduled audit, problem assessment, etc.);
   c. Dates and approximate times on the property.

2. Auditors will be in possession of a driver's license or other state photo I.D., display a security/visitor's pass, and have a copy of the notification letter on hand while on property.

3. Follow established sign-in procedures when accessing restrictive areas.

4. Auditors shall be prohibited from gaming at the Licensee's establishment during their work assignment and while engaged in a quasi-employment status with the Licensee and/or parent company.

5. Compliance with other Division requirements as directed.

6. Admittance is only at the discretion of the Surveillance Supervisor.

Any access to sensitive areas shall be on a “need-to-access” basis. This would consist primarily of the need to evaluate live casino operations in order to assess compliance, detect violations and problem areas, and insure a better understanding of casino operations.

Furthermore, any auditor’s access should create only minimal disruption to the on-going casino and surveillance operations. Any in-depth interviews of casino personnel, reviews of previously taped coverage (drops, count room activities, etc.) or related inquiries, shall be conducted outside of surveillance. It is imperative that casino surveillance activities not be impacted, impaired, or disrupted when accommodating independent auditors.

Failure on the part of any persons to comply with these procedures may be cause for administrative action to be initiated by the Division.