

VII. INTERNAL CONTROLS FOR GAMING ESTABLISHMENTS

C. ACCOUNTING RECORDS

- (1) Each licensee, in such manner as the Executive Director may approve or require, shall keep accurate, complete, legible, and permanent records of all transactions pertaining to gaming. Each licensee that keeps permanent records in a computerized or microfiche fashion shall provide the State Gaming Commission, upon its request, with a detailed index to the microfiche or computer record that is indexed by casino department and date. Documents may be scanned or directly stored to **unalterable** media with the following conditions:
 - a. The storage media system must contain the exact duplicate of the original document, and any multiple part documents are readily identifiable. In addition, the system must be capable of viewing side by side the original document to any multiple part documents for comparison.
 - b. Upon request by agents, hardware (terminal, printer, etc.), and software must be provided in order to perform audit procedures.
 - c. Controls must exist to ensure the accurate reproduction of records, up to and including the printing of stored documents used for audit purposes.
 - d. At least semi-annually, internal audit personnel must review a sample of the documents on the storage media system to ensure the clarity and completeness of the stored documents, and maintain their findings for at least three years.
 - e. Each licensee must meet the required standards in a field trial of the storage media system before they rely totally on the system for required record retention.
 - f. Unless the storage media system is used to perform audit functions, no gaming document, report, slip, form, etc., may be electronically imaged until all required document review and audit procedures have been completed.
 - g. Once the original gaming records are audited and subsequently electronically imaged, they must be maintained for at least ninety (90) days from the audit of the gaming records.
 - h. At a minimum, one complete set of archives must be maintained onsite, and a second complete set is to be secured in a water proof and fire proof location.