

SEP 30 2026

NEVADA GAMING COMMISSION
CARSON CITY, NEVADA

1 NGC 26-09

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3
4 STATE OF NEVADA

5 BEFORE THE NEVADA GAMING COMMISSION

6 NEVADA GAMING CONTROL BOARD,

7 Complainant,

8 vs.

COMPLAINT9 SRY INDUSTRIES, LLC
10 dba OFF THE RAILS CASINO,

11 Respondent.

12 The State of Nevada, on relation of its NEVADA GAMING CONTROL BOARD
13 (BOARD), Complainant herein, by and through its counsel, AARON D. FORD, Attorney
14 General, and JOHN S. MICHELA, Senior Deputy Attorney General, hereby files this
15 Complaint before the Nevada Gaming Commission (Commission) for disciplinary action
16 against SRY INDUSTRIES, LLC, dba OFF THE RAILS CASINO, herein, pursuant to
17 Nevada Revised Statute (NRS) 463.310(2), and alleges as follows:

18 JURISDICTION

19 1. Complainant, BOARD, is an administrative agency of the State of Nevada
20 duly organized and existing under and by virtue of Chapter 463 of NRS and is charged with
21 the administration and enforcement of the gaming laws of this State as set forth in Title
22 41 of NRS (Nevada Gaming Control Act) and the Regulations of the Commission.

23 2. RESPONDENT, SRY INDUSTRIES, LLC, dba OFF THE RAILS CASINO
24 (RESPONDENT), located at 150 Main Street, Lovelock, Nevada, currently holds a
25 nonrestricted gaming license, and, as such, is charged with the responsibility of complying
26 with all provisions of the Nevada Gaming Control Act and the Regulations of the
27 Commission. RESPONDENT is a nonrestricted Group II gaming licensee limited to the

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1 operation of slot machines only. Stephen Laurence Young (Owner) is the sole member and
2 manager of RESPONDENT.

3 3. On or about June 8, 2026, RESPONDENT ceased operations and tendered the
4 surrender of its license. However, pursuant to NRS 463.1447 and Nevada Gaming
5 Commission Regulation 7.025, the BOARD Chair declined to accept the tendered
6 surrender. Thus, the BOARD's jurisdiction to file this complaint is maintained.

7 4. The Nevada Legislature set forth the importance of the gaming industry to
8 the State of Nevada and its responsibility to the State's inhabitants in NRS 463.0129. The
9 Legislature specifically set out that the continued growth and success of gaming is
10 dependent on public confidence and trust and that such public confidence and trust "can
11 only be maintained by strict regulation of all persons, locations, practices, associations and
12 activities related to the operation of licensed gaming establishments . . ." NRS 463.0129.

13 5. To ensure proper oversight and control over the gaming industry, the Nevada
14 Legislature has granted the Commission "full and absolute power and authority to . . .
15 limit, condition, restrict, revoke or suspend any license . . . or fine any person licensed . . .
16 for any cause deemed reasonable by the Commission." NRS 463.1405(4).

17 6. The BOARD is statutorily charged with determining whether a violation of
18 the Gaming Control Act has occurred. NRS 463.310(1). If the BOARD is satisfied that
19 discipline is warranted, it shall initiate disciplinary action by filing a complaint with the
20 Commission. NRS 463.310(2).

21 7. The BOARD is authorized to observe the conduct of licensees in order to
22 ensure that gaming operations are not being operated in an unsuitable manner or by an
23 unqualified or unsuitable person. NRS 463.1405(1) and Nev. Gaming Comm'n Reg. 5.040.

24 8. A person approved by the Nevada Gaming Commission has an ongoing
25 obligation to meet the standards required to obtain such approval including, without
26 limitation, to be a person of good character, honesty and integrity and to refrain from
27 activities and associations which may impact the interests of Nevada, the regulation of
28 gaming, or the reputation of gaming in Nevada. NRS 463.170.

1 9. An establishment with gaming must be operated “to protect the public health,
2 safety, morals, good order and general welfare of the inhabitants of the State of Nevada.
3 Nev. Gaming Comm’n Reg. 5.010(1). Responsibility for ensuring “suitable methods of
4 operation rests with the licensee” Nev. Gaming Comm’n Reg. 5.010(2).

5 10. Actions or failures to act which might reflect discredit on the State of Nevada,
6 gaming in Nevada or the gaming industry, including, without limitation, failure to follow
7 relevant laws *and failure to comply with all conditions approved by the Commission*, are
8 unsuitable methods of operation and shall be grounds for disciplinary action. Nev. Gaming
9 Comm’n Reg. 5.011.

10 11. A nonrestricted gaming licensee is required to maintain progressive logs
11 which, without limitation, include records of the base amounts and document certain
12 actions including decreases to the progressive amounts. Nev. Gaming Comm’n Reg. 5.110.

13 12. A nonrestricted gaming licensee is required to perform an initial cybersecurity
14 risk assessment of its business operations by the later of December 31, 2023, or within 90
15 days of being licensed. Nev. Gaming Comm’n Reg. 5.260.

16 13. A nonrestricted gaming licensee is required to maintain accurate and
17 complete records of all transactions pertaining to gross revenue for at least 5 years and
18 provide the Board’s Audit Division with such records upon request. The licensee is also
19 required to maintain detailed supporting subsidiary records. Nev. Gaming Comm’n Reg.
20 6.040, and 6.060.

21 14. A nonrestricted Group II licensee is required to comply with internal control
22 procedures as published by the Chair of the Board. Nev. Gaming Comm’n Reg. 6.100.

23 15. A nonrestricted gaming licensee is required to properly report gaming revenue
24 and expired slot wagering vouchers. Nev. Gaming Comm’n Reg. 6.110.

25 16. A nonrestricted gaming licensee is required to report the times its drop boxes
26 are counted and is required to comply with the reported times. Changing such times is
27 prohibited unless advance written notice is provided to the Board. Nev. Gaming Comm’n
28 Reg. 6.130(1).

1 17. A gaming licensee is required to keep accurate records regarding bankroll
2 computations. Nev. Gaming Comm'n Reg. 6.150.

3 18. Nevada Gaming Commission Regulation 5.030 provides as follows:

4 Violation of any provision of the Nevada Gaming Control
5 Act or of these regulations by a licensee, the licensee's agent or
6 employee shall be deemed contrary to the public health, safety,
7 morals, good order and general welfare of the inhabitants of the
8 State of Nevada and grounds for suspension or revocation of a
9 license. Acceptance of a state gaming license or renewal thereof
10 by a licensee constitutes an agreement on the part of the licensee
11 to be bound by all of the regulations of the Commission as the
12 same now are or may hereafter be amended or promulgated. It
13 is the responsibility of the licensee to keep informed of the
14 content of all such regulations, and ignorance thereof will not
15 excuse violations. Nev. Gaming Comm'n Reg. 5.030.

11 GENERAL ALLEGATIONS

12 Prior Violation History

13 19. On or about May 30, 2019, the BOARD's Tax and License Division (T&L)
14 issued a violation letter to RESPONDENT concerning RESPONDENT's regulatory and
15 internal control procedure (ICP) violations. This letter covered a review period of December
16 1, 2016, through November 30, 2018. T&L cited four violations including one recurring
17 ICP violation. RESPONDENT provided a response letter on or about June 18, 2019. T&L
18 deemed RESPONDENT's response adequate on or about July 9, 2019.

19 20. On or about October 21, 2021, T&L issued a violation letter to RESPONDENT
20 concerning RESPONDENT's regulatory and internal control procedure (ICP) violations.
21 This letter covered a review period of December 1, 2018, through February 28, 2021. T&L
22 cited ten violations including one recurring ICP violation. RESPONDENT provided a
23 response letter on or about December 8, 2021. T&L deemed RESPONDENT's response
24 adequate on or about January 6, 2022, after further follow-up with RESPONDENT.

25 21. On or about April 11, 2022, T&L conducted an interim review of
26 RESPONDENT. Based on this review, on or about September 19, 2022, T&L issued a
27 violation letter to RESPONDENT concerning RESPONDENT's regulatory and internal
28 control procedure (ICP) violations.

1 22. T&L cited 29 violations including eight recurring ICP violations. One of the
2 recurring violations was cited in both the May 30, 2019, violation letter and the October
3 21, 2021, violation letter. RESPONDENT provided a response letter on or about October
4 19, 2022. T&L did not deem this response adequate. T&L made multiple attempts to
5 obtain a new response letter from RESPONDENT. Finally, after T&L visited
6 RESPONDENT's location in person on January 28, 2023, RESPONDENT provided the new
7 response letter. After further follow-up with RESPONDENT, T&L deemed the responses
8 adequate on or about February 6, 2023.

9 23. T&L performed a regular review of RESPONDENT covering the period of
10 March 1, 2021, through August 31, 2023.

11 24. The findings of this review included, but were not limited to, RESPONDENT:

- 12 a. Failed to ensure a gaming employee was properly registered;
- 13 b. Failed to maintain progressive logs;
- 14 c. Failed to maintain audit records;
- 15 d. Failed to investigate variances;
- 16 e. Failed to comply with jackpot payout requirements;
- 17 f. Failed to comply with independent accountability requirements;
- 18 g. Failed to properly document payouts, including the use of "sticky notes" as
19 documentation;
- 20 h. Failed to comply with accountability requirements;
- 21 i. Failed to comply with independent audit requirements;
- 22 j. Failed to restrict access to the count room;
- 23 k. Failed to properly make changes to required documentation;
- 24 l. Failed to perform required currency counter tests;
- 25 m. Failed to properly account for wagering instruments;
- 26 n. Failed to prevent one person from having independent access to sensitive
27 keys;
- 28 o. Failed to review records for reasonableness;

- 1 p. Failed to produce required reports;
2 q. Failed to review reports;
3 r. Failed to investigate variances between reports;
4 s. Failed to foot and trace wagering instrument and points redeemed
5 transactions;
6 t. Failed to perform independent testing of the promotional points system;
7 u. Failed to review which personnel have access to computerized systems;
8 v. Failed to use approved methods and reports for reporting revenue on NGC
9 tax returns;
10 w. Failed to report an emergency drop to the Board in advance; and
11 x. Failed to maintain documentation for bankroll computations.

12 25. These findings included 20 recurring violations and 6 two-time recurring
13 violations.

14 26. Initially, in response to the findings, the BOARD issued a violation letter on
15 July 18, 2024, and an Order to Show Cause (OSC) on July 23, 2024. RESPONDENT
16 provided an initial response to the OSC on or about July 31, 2024. The BOARD did not
17 find the initial response adequate and requested a new response along with strong
18 encouragement that RESPONDENT retain counsel prior to providing the new response.

19 27. RESPONDENT declined to retain counsel and submitted a new response to
20 the OSC on or about September 17, 2024.

21 28. The BOARD did not find RESPONDENT'S new response adequate.

22 29. Based on RESPONDENT's violation history and inadequate responses to the
23 OSC, the BOARD opted to file a Complaint on June 12, 2025, to ensure the BOARD upheld
24 its statutory charge to strictly regulate gaming by seeking formal punitive and remedial
25 measures from the Nevada Gaming Commission to bring RESPONDENT into compliance
26 with the requirements of the Gaming Control Act.

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1 30. RESPONDENT and the Board settled the Complaint for RESPONDENT
2 paying a \$10,000 fine and three new conditions being placed on RESPONDENT's gaming
3 license by the Nevada Gaming Commission:

4 a. The licensee must maintain its use of an online slot system. The licensee shall
5 enter into a service contract with the manufacturer of the system which includes, at a
6 minimum, training of licensee's employees who interact with the system; hardware and
7 software support and maintenance; and 24-hour customer support. An employee of licensee
8 who has been trained by the manufacturer of the system shall be available at all times
9 licensee is open for business.

10 b. The licensee must employ or contract with an accountant or bookkeeper with
11 prior experience with gaming and the gaming regulations, specifically Nevada Gaming
12 Commission Regulation 6. Prior approval by the Nevada Gaming Control Board (NGCB)
13 Chair or Chair's designee is required for the person and any change in the person occupying
14 that position; and

15 c. The licensee must employ or contract with a compliance officer. The
16 accountant/bookkeeper and compliance officer may be the same person if such person has
17 the appropriate background and experience to fulfill both roles. Such compliance officer
18 shall make quarterly reports to the Nevada Gaming Control Board (NGCB) concerning any
19 violations of the Gaming Control Act found by the officer and the actions taken to remedy
20 such violations. Prior approval by the NGCB Chair or Chair's designee is required for the
21 person and any change in the person occupying that position.

22 Current Violations

23 31. On or about February 2, 2026, T&L initiated a routine interim review of
24 RESPONDENT to assess RESPONDENT's compliance following the Complaint filed on
25 June 12, 2025. Upon completion of the opening procedures for the review, T&L determined
26 that RESPONDENT had failed to implement the procedures necessary to comply with the
27 Internal Control Procedures. As a result, the interim review was expanded into a full
28 compliance review covering the period of September 1, 2023, through January 31, 2026.

- 1 32. The findings of this review include, but are not limited to, RESPONDENT:
- 2 a. Failed to comply with the conditions approved by the Nevada Gaming
- 3 Commission through the settlement on the prior Complaint;
- 4 b. Failed to maintain progressive logs;
- 5 c. Failed to perform a cybersecurity risk assessment;
- 6 d. Failed to maintain accounting records;
- 7 e. Failed to retain accounting records;
- 8 f. Failed to properly complete slot payout forms;
- 9 g. Failed to properly void slot payout forms;
- 10 h. Failed to require more than one employee be required to participate in
- 11 certain transactions to prevent fraud;
- 12 i. Failed to comply with lost voucher requirements so that lost funds may be
- 13 returned to patrons;
- 14 j. Failed to secure drop proceeds;
- 15 k. Failed to restrict access to the count room;
- 16 l. Failed to verify count proceeds;
- 17 m. Failed to perform required currency counter tests;
- 18 n. Failed to properly correct errors;
- 19 o. Failed to properly account for wagering instruments;
- 20 p. Failed to require the participation of two people for access to sensitive
- 21 keys;
- 22 q. Failed to document deletions of slot memory;
- 23 r. Failed to annually test gaming device programs to ensure the programs
- 24 are currently approved by the Board;
- 25 s. Failed to display the rules for player tracking accounts;
- 26 t. Failed to have personnel independent of certain transactions as the
- 27 auditors for those transactions;
- 28 u. Failed to review records for reasonableness and accuracy;

- 1 v. Failed to produce required reports;
2 w. Failed to reconcile reports;
3 x. Failed to reconcile the cage accountability to the general ledger;
4 y. Failed to maintain an access log to critical IT systems;
5 z. Failed to produce and maintain user and remote access listings for gaming
6 systems;
7 aa. Failed to perform independent testing of the promotional points system;
8 bb. Failed to review which personnel have access to computerized systems;
9 cc. Failed to report an emergency drop to the Board in advance; and
10 dd. Failed to maintain documentation for bankroll computations.

11 33. These findings include 7 one-time recurring violations (cited two times, total),
12 10 two-time recurring violations (cited three times, total), and two three-time recurring
13 (cited four times, total) for a total of 19 recurring violations.

14 34. These findings are set out more fully in the specific violation counts, below.

15 **COUNT ONE**
16 **UNSUITABLE METHOD OF OPERATION**
17 **FAILURE TO COMPLY WITH A COMMISSION IMPOSED CONDITION**

18 35. The BOARD realleges and incorporates the above paragraphs by reference as
19 though set forth in full herein.

20 36. On June 20, 2025, the Nevada Gaming Commission approved the Stipulation
21 for Settlement and Order concerning the Complaint filed on June 12, 2025. The Stipulation
22 for Settlement and Order included three conditions imposed on RESPONDENT's gaming
23 license.

24 37. The second of conditions stated: "THE LICENSEE MUST EMPLOY OR
25 CONTRACT WITH AN ACCOUNTANT OR BOOKKEEPER WITH PRIOR EXPERIENCE
26 WITH GAMING AND THE GAMING REGULATIONS, SPECIFICALLY NEVADA
27 GAMING COMMISSION REGULATION 6. PRIOR APPROVAL BY THE NEVADA
28 GAMING CONTROL BOARD (NGCB) CHAIR OR CHAIR'S DESIGNEE IS REQUIRED

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1 FOR THE PERSON AND ANY CHANGE IN THE PERSON OCCUPYING THAT
2 POSITION.”

3 38. The third condition stated: “THE LICENSEE MUST EMPLOY OR
4 CONTRACT WITH A COMPLIANCE OFFICER. THE ACCOUNTANT/BOOKKEEPER
5 AND COMPLIANCE OFFICER MAY BE THE SAME PERSON IF SUCH PERSON HAS
6 THE APPROPRIATE BACKGROUND AND EXPERIENCE TO FULFILL BOTH ROLES.
7 SUCH COMPLIANCE OFFICER SHALL MAKE QUARTERLY REPORTS TO THE
8 NEVADA GAMING CONTROL BOARD (NGCB) CONCERNING ANY VIOLATIONS OF
9 THE GAMING CONTROL ACT FOUND BY THE OFFICER AND THE ACTIONS TAKEN
10 TO REMEDY SUCH VIOLATIONS. PRIOR APPROVAL BY THE NGCB CHAIR OR
11 CHAIR'S DESIGNEE IS REQUIRED FOR THE PERSON AND ANY CHANGE IN THE
12 PERSON OCCUPYING THAT POSITION.”

13 39. T&L discussions with RESPONDENT's Manager on February 2, 2026,
14 revealed RESPONDENT had not employed or contracted with a compliance officer or
15 employed or contracted with an accountant/bookkeeper. Additionally, no required
16 quarterly reports had been submitted to the Board pursuant to the conditions.

17 40. RESPONDENT did not comply with the requirements imposed by the
18 conditions to employ or contract with an accountant/bookkeeper and compliance officer
19 until on or about March 4, 2026.

20 41. Each of the actions noted in this Count are separate violations pursuant to
21 NRS 463.310(4)(d)(2).

22 42. RESPONDENT's actions as set out above constitute violations of Nevada
23 Revised Statute 463.170 and/or Nevada Gaming Commission Regulations 5.010, and 5.011.
24 This constitutes an unsuitable method of operation, and, as such, is grounds for disciplinary
25 action. *See* NRS 463.170(8); Nev. Gaming Comm'n Regs. 5.010(2), 5.011(1) and 5.030.

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COUNT TWO
UNSUITABLE METHOD OF OPERATION
FAILURE TO RECORD AND MAINTAIN PROGRESSIVE LOGS

43. The BOARD realleges and incorporates the above paragraphs by reference as though set forth in full herein.

44. On March 3, 2026, T&L agents examined RESPONDENT's progressive logs. The progressive logs did not contain the base amount of each progressive payoff for all machines. Additionally, the progressive logs did not document payoff meter decreases for the period of July 1, 2025, through January 31, 2026.

45. This is a recurring violation previously cited in T&L's letter dated July 18, 2024.

46. The failure to record and maintain the required information in the progressive log is a violation of Nevada Gaming Commission Regulation 5.110.

47. Each of the actions noted in this Count are separate violations pursuant to NRS 463.310(4)(d)(2).

48. RESPONDENT's actions as set out above constitute violations of Nevada Revised Statute 463.170 and/or Nevada Gaming Commission Regulations 5.010, 5.011, and/or 5.110. This constitutes an unsuitable method of operation, and, as such, is grounds for disciplinary action. See NRS 463.170(8); Nev. Gaming Comm'n Regs. 5.010(2), 5.011(1) and 5.030.

COUNT THREE
UNSUITABLE METHOD OF OPERATION
FAILURE TO COMPLETE A CYBERSECURITY RISK ASSESSMENT

49. The BOARD realleges and incorporates the above paragraphs by reference as though set forth in full herein.

50. Discussions with Manager on March 2, 2026, revealed RESPONDENT has never performed a cybersecurity risk assessment.

51. RESPONDENT was required to perform a cybersecurity risk assessment not later than December 31, 2023.

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52. The failure to perform the cybersecurity risk assessment and maintain records thereon is a violation of Nevada Gaming Commission Regulation 5.260.

53. RESPONDENT's actions as set out above constitute violations of Nevada Revised Statute 463.170 and/or Nevada Gaming Commission Regulations 5.010, 5.011, and/or 5.260. This constitutes an unsuitable method of operation, and, as such, is grounds for disciplinary action. *See* NRS 463.170(8); Nev. Gaming Comm'n Regs. 5.010(2), 5.011(1) and 5.030.

COUNT FOUR
UNSUITABLE METHOD OF OPERATION
FAILURE TO MAINTAIN ACCURATE AND COMPLETE ACCOUNTING
RECORDS

54. The BOARD realleges and incorporates the above paragraphs by reference as though set forth in full herein.

55. T&L examination of the chart of accounts and discussions with the Manager on March 3, 2026, revealed the loans in the general ledger were not recognized by the licensee for the review period, September 1, 2023, through January 31, 2026.

56. T&L discussions with the Manager and examination of the general ledger and slot revenue source documentation on March 3, 2026, revealed unexplained variances for all 29 months of the review period, September 1, 2023, through January 31, 2026.

57. T&L discussions with the Manager and examination of accounting records on March 4, 2026, revealed that detailed, supporting, subsidiary records, were not maintained for the equity accounts.

58. A nonrestricted gaming licensee is required to maintain accurate and complete records of all transactions pertaining to gross revenue. The failure to explain slot variances and maintain detailed supporting subsidiary records for equity accounts is a violation of Nevada Gaming Commission Regulation 6.040.

59. This is a recurring violation previously cited in the violation letters dated October 21, 2021, September 19, 2022, and July 18, 2024.

60. Each of the actions noted in this Count are separate violations pursuant to NRS 463.310(4)(d)(2).

1 61. RESPONDENT's actions as set out above constitute violations of Nevada
2 Revised Statute 463.170 and/or Nevada Gaming Commission Regulations 5.010, 5.011,
3 and/or 6.040. This constitutes an unsuitable method of operation, and, as such, is grounds
4 for disciplinary action. *See* NRS 463.170(8); Nev. Gaming Comm'n Regs. 5.010(2), 5.011(1)
5 and 5.030.

6 **COUNT FIVE**
7 **UNSUITABLE METHOD OF OPERATION**
8 **FAILURE TO MAINTAIN REQUIRED RECORDS**

9 62. The BOARD realleges and incorporates the above paragraphs by reference as
10 though set forth in full herein.

11 63. During T&L detail testing of slot documentation for the review period,
12 September 1, 2023, through January 31, 2026, RESPONDENT failed to provide manual
13 jackpot tickets to Board agents for examination for 11 of 66 (16.67%) transactions. These
14 reports are required to be maintained pursuant to Nevada Gaming Commission Regulation
15 6.

16 64. A nonrestricted gaming licensee is required to maintain required records for
17 five years. The failure to maintain such records is a violation of Gaming Commission
18 Regulation 6.060.

19 65. This is a recurring violation previously cited in the violation letter dated
20 October 21, 2021, and July 18, 2024.

21 66. Each of the actions noted in this Count are separate violations pursuant to
22 NRS 463.310(4)(d)(2).

23 67. RESPONDENT's actions as set out above are a violation of Nevada Revised
24 Statute 463.170 and/or Nevada Gaming Commission Regulations 5.010, 5.011, and/or
25 6.060. This constitutes an unsuitable method of operation, and, as such, is grounds for
26 disciplinary action. *See* NRS 463.170(8); Nev. Gaming Comm'n Regs. 5.010(2), 5.011(1) and
27 5.030.

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COUNT SIX
UNSUITABLE METHOD OF OPERATION
FAILURE TO COMPLY WITH INTERNAL CONTROL PROCEDURES

68. The BOARD realleges and incorporates the above paragraphs by reference as though set forth in full herein.

69. A nonrestricted Group II licensee is required to comply with internal control procedures promulgated pursuant to Nevada Gaming Commission Regulation 6.100.

70. Except as otherwise noted herein, the violations of Internal Control Procedures (ICP) Slots and ICP Cage and Credit set forth in this Count are of Version 4, effective May 1, 2024, and the violations of ICP Information Technology are of Version 1, effective May 1, 2024.

71. T&L agent discussions with the Manager on February 3, 2026, revealed the manual payout slips used during the period, July 1, 2025, through January 31, 2026, did not contain the dollar amount of a cash payout with both alpha and numeric values. This is a violation of ICP Slots #1. This is a recurring violation previously cited in the violation letter dated July 18, 2024.

72. T&L agent detail testing of slot documentation for the period, July 1, 2025, through January 31, 2026, revealed 11 of 11 (100%) voided manual payout forms were not signed across the face of all non-restricted copies of the form by the preparer and another employee. This is a violation of ICP Slots #6. ICP Slots #6 is the equivalent of ICP Slots Version 3.1 #4. This is a recurring violation previously cited in the violation letter dated July 18, 2024.

73. A test performed by Board agents with the slot attendant on March 2, 2026, revealed the cage cashier can initiate and produce a fraudulent payout form, obtain the funds, forge the signatures, route all parts of the payout form, and misappropriate the funds. This is a violation of ICP Slots #7. ICP Slots #7 is the equivalent of ICP Slots Version 3.1 #5. This is a recurring violation previously cited in the violation letter dated July 18, 2024.

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1 74. T&L agent discussions with the General Manager on March 2, 2026, revealed
2 that vouchers found by personnel are not held in a secure location until claimed by a patron
3 or until such time as the voucher expires, but rather they are cashed out by casino
4 employees and monies are added to the bar drawer. This is a violation of ICP Slots #15.

5 75. T&L agent observation of the currency acceptor drop on February 1, 2026, via
6 surveillance on February 2, 2026, revealed the drop team did not secure the drop proceeds
7 from unauthorized access prior to the count. This is a violation of ICP Slots #27.

8 76. T&L agent examination of unannounced currency counter tests for the review
9 period, September 1, 2023, through January 31, 2026, revealed the quarterly test for the
10 second quarter 2025 was not performed. This is a violation of ICP Slots #32. ICP Slots #32
11 is the equivalent of ICP Slots Version 3.1 #27. This is a recurring violation previously cited
12 in the violation letters dated September 19, 2022, and July 18, 2024.

13 77. T&L agent observation of the currency acceptor count on February 1, 2026,
14 via surveillance on February 2, 2026, revealed the count team did not secure the count
15 room from unauthorized personnel during the count. This is a violation of ICP Slots #34.
16 ICP Slots #32 is the equivalent of ICP Slots Version 3.1 #29. This is a recurring violation
17 previously cited in the violation letters dated September 19, 2022, and July 18, 2024.

18 78. T&L agent observation of the emergency currency acceptor count on January
19 29, 2026, via surveillance on February 2, 2026, revealed the count proceeds were not
20 verified prior to transfer out of the count room. This is a violation of ICP Slots #36.

21 79. T&L agent examination of count documentation on March 3, 2026, revealed
22 that the documents on July 18, 2025, and January 29, 2026, contained improper error
23 corrections. This is a violation of ICP Slots #37.

24 80. T&L agent discussions with the General Manager on March 2, 2026, revealed
25 that she has access to the bill-in amounts prior to performing emergency drop and counts.
26 This is a violation of ICP Slots #52.

27 81. T&L agent observation of the emergency currency acceptor count on January
28 29, 2026, via surveillance on February 2, 2026, revealed a second employee did not reconcile

1 the drop proceeds to the count sheet at the conclusion of the count. This is a violation of
2 ICP Slots #58. ICP Slots #58 is the equivalent of ICP Slots Version 3.1 #52. This is a
3 recurring violation previously cited in the violation letters dated September 19, 2022, and
4 July 18, 2024.

5 82. T&L agent observation of the emergency currency acceptor count on January
6 29, 2026, via surveillance on February 2, 2026, revealed the count proceeds were not
7 verified by an employee who is independent of the count. This is a violation of ICP Slots
8 #60. ICP Slots #60 is the equivalent of ICP Slots Version 3.1 #54. This is a recurring
9 violation previously cited in the violation letters dated September 19, 2022, and July 18,
10 2024.

11 83. T&L agent observation of the emergency currency acceptor count on January
12 29, 2026, via surveillance on February 2, 2026, revealed the count proceeds were not
13 verified by an employee who is independent of the count and there was no separation of the
14 currency and count documentation. This is a violation of ICP Slots #61.

15 84. T&L agent observation of the emergency currency acceptor count on January
16 29, 2026, via surveillance on February 2, 2026, revealed the currency acceptor drop box
17 release key and the currency acceptor contents key are checked out by one person at the
18 start of the currency acceptor drop; additionally, examination of the key log revealed two
19 signatures were missing from multiple key transactions. This is a violation of ICP Slots
20 #63 and #64.

21 85. T&L agent discussions with the Manager on February 2, 2026, and
22 examination of slot files on March 3, 2026, revealed the RAM was cleared on machine
23 number 0309, and no documentation was added to the slot machine file. This is a violation
24 of ICP Slots #84.

25 86. T&L agent discussions with the Manager on March 2, 2026, revealed an
26 annual test of gaming device programs was not performed for the period, July 1, 2024,
27 through January 31, 2026. This is a violation of ICP Slots #88.

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1 87. T&L agent discussions with the Manager on March 2, 2026, and examination
2 of the casino floor revealed no rules and policies for player tracking accounts are displayed
3 for patron review. This is a violation of ICP Slots #96.

4 88. T&L agent discussions with the Assistant General Manager and examination
5 of slot count paperwork on March 2, 2026, revealed audit procedures are not performed by
6 personnel who are independent of the transactions. This is a violation of ICP Slots #103.

7 89. T&L agent detail testing of slot documentation on March 3, 2026, revealed
8 voided payout forms are not reviewed for proper completion; additionally, all parts of each
9 manual payout form were not reconciled to the restricted copy for the review period,
10 September 1, 2023, through January 31, 2026. This is a violation of ICP Slots #105. ICP
11 Slots #105 is the equivalent of ICP Slots Version 3.1 #113. This is a recurring violation
12 cited in the violation letter dated July 18, 2024.

13 90. T&L agent discussions with the Assistant General Manager on March 2, 2026,
14 revealed that no exception reports were reviewed during the review period, July 1, 2025,
15 through January 31, 2026. This is a violation of ICP Slots #114. ICP Slots #114 is the
16 equivalent of ICP Slots Version 3.1 #118. This is a recurring violation cited in the violation
17 letters dated October 21, 2021, September 19, 2022, and July 18, 2024.

18 91. T&L agent discussions with the Manager and reconciliation of NGC tax
19 returns on March 2, 2026, revealed audit personnel did not reconcile gross revenue from
20 the monthly slot summary report to the general ledger for the review period, September 1,
21 2023, through January 31, 2026. This is a violation of ICP Slots #121.

22 92. T&L agent discussions with the Manager on March 2, 2026, revealed audit
23 personnel is not reviewing all point additions and deletions, documenting exceptions
24 reports including transfers between accounts, and reviewing documentation related to
25 access to inactive and closed accounts. Additionally, points redeemed documentation was
26 not reviewed for propriety on a quarterly basis. This is a violation of ICP Slots #122. ICP
27 Slots #122 is the equivalent of ICP Slots Version 3.1 #126. This is a recurring violation
28 cited in the violation letters dated September 19, 2022, and July 18, 2024.

1 93. T&L agent discussions with the Manager on March 2, 2026, revealed an
2 annual review of system parameters has not been performed for the period July 1, 2025,
3 through January 31, 2026. This is a violation of ICP Slots #115. ICP Slots #115 is the
4 equivalent of ICP Slots Version 3.1 #127. This is a recurring violation cited in the violation
5 letters dated September 19, 2022, and July 18, 2024.

6 94. T&L agent discussions with the Manager on March 2, 2026, revealed the floor
7 par is not recalculated for a sample denomination to ensure the accuracy of the floor par
8 on the slot analysis reports for the period, July 1, 2024, through January 31, 2026. This is
9 a violation of ICP Slots #129.

10 95. T&L agent discussions with the Manager on March 2, 2026, revealed a
11 quarterly review of user access for the computerized key security system was not performed
12 for the review period, September 1, 2023, through January 31, 2026. This is a violation of
13 ICP Slots #132.

14 96. T&L agent discussions with the Manager and examination of accountability
15 documents on March 2, 2026, revealed casino accountability is not being counted by at least
16 two people at the end of each shift or at least once daily for areas which no activity took
17 place. This is a violation of ICP Cage & Credit #4. This is a recurring violation cited in the
18 violation letter dated July 18, 2024.

19 97. T&L agent discussions with the Manager on March 2, 2026, and examination
20 of the general ledger revealed the cage accountability is not posted or reconciled to the
21 general ledger monthly. This is a violation of ICP Cage & Credit #8.

22 98. T&L agent discussions with the Manager on March 2, 2026, revealed that a
23 log documenting access by non-IT/authorized personnel to areas housing critical IT systems
24 is not maintained. This is a violation of ICP Information Technology #3.

25 99. T&L agent discussions with the Manager on March 2, 2026, revealed that a
26 log documenting access by non-IT/authorized personnel to areas housing a vendor
27 supported system is not maintained. This is a violation of ICP Information Technology #5.

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1 100. T&L agent discussions with the Assistant General Manager on March 2, 2026,
2 revealed that exceptions reports are not being produced, reviewed, or maintained. This is
3 a violation of ICP Information Technology #7.

4 101. T&L agent discussions with the Manager on March 2, 2026, revealed that
5 quarterly user access listings are not being produced, reviewed, or maintained. This is a
6 violation of ICP Information Technology #14. ICP Information Technology #14 is the
7 equivalent of ICP Slots Version 3.1 #133. This is a recurring violation cited in the violation
8 letters dated September 19, 2022, and July 18, 2024.

9 102. T&L agent discussions with the Manager on March 2, 2026, revealed that
10 quarterly user access listings have not been produced or maintained as required since
11 May 1, 2024. This is a violation of ICP Information Technology #24.

12 103. T&L agent discussions with the Manager on March 2, 2026, revealed that a
13 log documenting remote access for the purpose of obtaining vendor support is not
14 maintained. This is a violation of ICP Information Technology #31.

15 104. T&L agent discussions with the Manager on March 2, 2026, revealed that
16 accounts used by vendors remain enabled at all times. This is a violation of ICP
17 Information Technology #32 and #33.

18 105. Each of the actions noted in this Count are separate violations pursuant to
19 NRS 463.310(4)(d)(2).

20 106. RESPONDENT's actions as set out above constitute violations of Nevada
21 Revised Statute 463.170 and/or Nevada Gaming Commission Regulations 5.010, 5.011,
22 and/or 6.100. This constitutes an unsuitable method of operation, and, as such, is grounds
23 for disciplinary action. See NRS 463.170(8); Nev. Gaming Comm'n Regs. 5.010(2), 5.011(1)
24 and 5.030.

25 **COUNT SEVEN**
26 **UNSUITABLE METHOD OF OPERATION**
27 **IMPROPER AND INACCURATE COMPUTATION OF GROSS REVENUE**

28 107. The BOARD realleges and incorporates the above paragraphs by reference as
though set forth in full herein.

1 108. T&L agent performance of the revenue reconciliation revealed expired slot
2 wagering vouchers were improperly reported on the NGC tax returns in 9 of 29 (31%)
3 months during the review period, September 1, 2023, through January 31, 2026.

4 109. A nonrestricted gaming licensee is required to include 25% of expired slot
5 wagering vouchers in its reported gross revenue. The failure to properly report expired slot
6 wagering vouchers in gross revenue is a violation of Gaming Commission Regulation 6.110.

7 110. This is a recurring violation previously cited in the violation letter dated July
8 18, 2024.

9 111. Each of the actions noted in this Count are separate violations pursuant to
10 NRS 463.310(4)(d)(2).

11 112. RESPONDENT's actions as set out above constitute violations of Nevada
12 Revised Statute 463.170 and/or Nevada Gaming Commission Regulations 5.010, 5.011,
13 and/or 6.110. This constitutes an unsuitable method of operation, and, as such, is grounds
14 for disciplinary action. See NRS 463.170(8); Nev. Gaming Comm'n Regs. 5.010(2), 5.011(1)
15 and 5.030.

16 **COUNT EIGHT**
17 **UNSUITABLE METHOD OF OPERATION**
18 **FAILURE TO REPORT DROP BOX COUNT TIMES**

19 113. The BOARD realleges and incorporates the above paragraphs by reference as
20 though set forth in full herein.

21 114. T&L agent examination of currency acceptor count documentation and
22 discussions with the Manager on February 2, 2026, revealed an emergency drop and count
23 was performed on January 29, 2026, without advanced written notice to the Board.

24 115. Removal and counting of drop boxes may only be performed at times reported
25 to the Board unless advance notice is provided to the Board.

26 116. This constitutes a violation of Nevada Gaming Commission Regulation 6.130.

27 117. This is a recurring violation cited in the violation letters dated September 19,
28 2022, and July 18, 2024.

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1 118. RESPONDENT's actions as set out above are a violation of Nevada Revised
2 Statute 463.170 and/or Nevada Gaming Commission Regulations 5.010, 5.011, and/or
3 6.130. This constitutes an unsuitable method of operation, and, as such, is grounds for
4 disciplinary action. See NRS 463.170(8); Nev. Gaming Comm'n Regs. 5.010(2), 5.011(1) and
5 5.030.

6 119. Each of the actions noted in this Count are separate violations pursuant to
7 NRS 463.310(4)(d)(2).

8 120. RESPONDENT's actions as set out above constitute violations of Nevada
9 Revised Statute 463.170 and/or Nevada Gaming Commission Regulations 5.010, 5.011,
10 and/or 6.130. This constitutes an unsuitable method of operation, and, as such, is grounds
11 for disciplinary action. See NRS 463.170(8); Nev. Gaming Comm'n Regs. 5.010(2), 5.011(1)
12 and 5.030.

13 **COUNT NINE**
14 **UNSUITABLE METHOD OF OPERATION**
FAILURE TO MAINTAIN REQUIRED BANKROLL RECORDS

15 121. The BOARD realleges and incorporates the above paragraphs by reference as
16 though set forth in full herein.

17 122. T&L agent discussions with the Manager on February 2, 2026, and
18 examination of bankroll documentation revealed sufficient backup documentation was not
19 maintained for monthly bankroll computations for the period of July 1, 2025, through
20 January 31, 2026.

21 123. A nonrestricted gaming licensee is required to create and maintain accurate
22 monthly computational records of bankroll calculations and actual available bankroll.

23 124. The failure to maintain sufficient backup documentation regarding bankroll
24 constitutes a violation of Nevada Gaming Commission Regulation 6.150.

25 125. This is a recurring violation previously cited in the violation letters dated
26 September 19, 2022, and July 18, 2024.

27 126. Each of the actions noted in this Count are separate violations pursuant to
28 NRS 463.310(4)(d)(2).

127. RESPONDENT's actions as set out above are a violation of Nevada Revised Statute 463.170 and/or Nevada Gaming Commission Regulations 5.010, 5.011, and/or 6.150. This constitutes an unsuitable method of operation, and, as such, is grounds for disciplinary action. *See* NRS 463.170(8); Nev. Gaming Comm'n Regs. 5.010(2), 5.011(1) and 5.030.

PRAYER FOR RELIEF

WHEREFORE, based upon the allegations contained herein, which constitute reasonable cause for disciplinary action against RESPONDENT, pursuant to NRS 463.310 and/or NGC Regulations 5.010, 5.011, and/or 5.030, the Board prays for relief as follows:

1. That the Commission serve a copy of this Complaint on RESPONDENT pursuant to NRS 463.312(2);

2. That the Commission fine RESPONDENT a monetary sum pursuant to the parameters defined at NRS 463.310(4) for each separate violation of the provisions of the Nevada Gaming Control Act or the Regulations of the Commission;

3. That the Commission take action against RESPONDENT's licenses pursuant to the parameters defined in NRS 463.310(4); and

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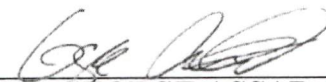
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1 4. For such other and further relief as the Commission may deem just and
2 proper.

3 DATED this 30th day of September 2026.

4 NEVADA GAMING CONTROL BOARD

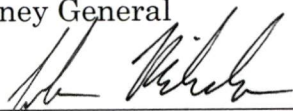
5 
6 _____
7 MIKE DREITZER, Chairman

8 
9 _____
10 HON. GEORGE ASSAD (RET.), Member

11 
12 _____
13 CHANDENT K. SENDALL, Member

14 Submitted by:

15 AARON D. FORD
16 Attorney General

17 By: 
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20 Senior Deputy Attorney General
21 Gaming Division
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