

STATE OF NEVADA  
GAMING CONTROL BOARD  
GAMING AUDIT PROCEDURES MANUAL

## **INTRODUCTION**

The “Gaming Audit Procedures Manual” (GAP Manual) is a compilation of definitions, descriptions and general terminology used in the Minimum Internal Control Standards, CPA MICS Compliance Checklists and Internal Audit Compliance Checklists developed by the Gaming Control Board. Additionally, the GAP Manual includes various policies and procedures used by the Board in performing routine full compliance audits of all Group I casinos in Nevada. The purpose of this manual is to assist casino accounting and auditing personnel in complying with the myriad of gaming laws and regulations currently in effect. The information in this manual will be updated periodically, and new versions of the manual will subsequently be issued. However, due to the frequency with which gaming laws and regulations change, the most current version of the GAP Manual may not always be up-to-date. It is the responsibility of each casino to ensure compliance with all gaming laws and regulations currently in effect.

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