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NOTICE TO LICENSEES

Notice #2013-1

Issuing Division: Audit

DATE: January 22, 2013
TO: All Group I Nonrestricted Licensees, Group I Licensee's CPA Firms and Interested Persons
FROM: Shawn R. Reid, Board Member *SR*
SUBJECT: **Revisions Related to Interactive Gaming for:
CPA Guidelines and MICS Compliance Checklists;
Internal Audit Guidelines and Compliance Checklists;
Regulation 5A.125(1) Model Reserve Agreements; and
Regulation 5A.125(11) Bankroll Requirement**

On November 1, 2012 the Gaming Control Board distributed proposed revisions to the CPA Guidelines and MICS Compliance Checklists and to the Internal Audit Guidelines and Compliance Checklists for Interactive Gaming and requested written comments to be submitted. Based on the written comments received, the Board revised the CPA Guidelines to provide further guidance on the use of service providers and also made a minor revision to the CPA MICS Compliance Checklist – Interactive Gaming – Information Technology for Interactive Gaming.

In accordance with the provisions of Regulation 6.090(9) and (15), the Board is adopting the revisions to the above-named documents with the issuance of this notice. These documents have an effective date of January 1, 2013 and should be used for all CPA and Internal Audit procedures performed after January 1, 2013.

For clarification, a CPA may utilize the results of internal audit work related to interactive gaming in the first year that a licensee operates interactive gaming. A CPA's review of the internal auditor's work performed for interactive gaming in its first year of operation is not necessary as long as the agreed-upon procedures have been performed by an internal auditor and the CPA in the other required areas. However, in subsequent years of the interactive gaming operation the CPA will have to perform the required procedures relating to the internal audit work performed for interactive gaming.

The Board is also releasing documents to include the requirements of Regulation 5A.125(1) and Regulation 5A.125(11) as it relates to the model reserve agreements and the bankroll requirements for interactive gaming.

This notice and the final above-named documents can be obtained from the Board's website at <http://gaming.nv.gov>.

Please contact Internal Control Coordinator Kim Wolfgang at (702) 486-2060 if you have any questions.