

**REGULATION 6
ACCOUNTING REGULATIONS**

AMENDMENTS TO REGULATION 6.105

PURPOSE OF THE AMENDMENT: To implement the requirements of Assembly Bill 471 as passed by the 2005 Nevada Legislature; to establish internal control requirements for operators of mobile gaming systems; to take such additional action as may be necessary and proper to effectuate these stated purposes.

(Draft Date: 01/11/06)

6.105 Internal control for operators of inter-casino linked systems and mobile gaming systems.

1. Each operator shall prepare and submit a written internal control system describing the operation of the inter-casino linked system or mobile gaming system, in accordance with this regulation. Each operator shall, if required by the chairman, amend the written system to comply with any requirements consistent with this regulation that the chairman deems appropriate.

2. Each operator and each licensee participating in each operator's inter-casino linked system or mobile gaming system shall comply with the internal control system and all amendments to such internal control system as have been approved by the chairman.

3. Unless the chairman approves otherwise in writing, each operator shall direct an independent accountant engaged by the operator to perform observations, document examinations and inquiries of employees to determine compliance with the operator's internal control system using procedures approved by the chairman. The independent accountant engaged by the operator will submit to the operator two copies of a written report of its compliance with the internal control system approved by the chairman. Not later than 150 days after the end of the operator's business year, the operator shall submit two copies of the independent accountant's report summarizing all instances of noncompliance or any other correspondence directly relating to the operator's system of internal control to the board, accompanied by the operator's statement addressing each item of noncompliance noted by the independent accountant and describing the corrective measures taken.

(Effective: 03/23/06.)