



JOE LOMBARDO
Governor

NEVADA GAMING CONTROL BOARD

1919 College Parkway, P.O. Box 8003, Carson City, Nevada 89702
7 State of Nevada Way, Las Vegas, Nevada 89119
3650 S. Pointe Circle, Suite 203, P.O. Box 31109, Laughlin, Nevada 89028
557 W. Silver Street, Suite 207, Elko, Nevada 89801
9790 Gateway Drive, Suite 100, Reno, Nevada 89521

KIRK D. HENDRICK, *Chairman*
DR. BRITTNIE WATKINS, *Member*
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NOTICE TO LICENSEES

Notice #2024 - 67

Issuing Divisions: Audit/Tax and License

DATE: July 2, 2024

TO: All Group I and II Licensees, Restricted Licensees, and Interested Persons

FROM: Brittnie T. Watkins, Esq., Ph.D., Board Member

SUBJECT: **Entertainment and Information Technology Minimum Internal Control Standards (V9) and Entertainment Internal Control Procedures (V3 and/or V4)**

As of June 1, 2023, all Group I licensees were required to comply with Version 9 of the Minimum Internal Control Standards (MICS). As of February 14, 2009, and July 1, 2024, all Group II and Restricted licensees were required to comply with Version 3 and Version 4 of the Internal Control Procedures (ICPs) respectively.

For Group I licensees – The Board is granting a variation to no longer require Group I licensees to comply with Entertainment MICS (V9) #2 - #9; #11 - #17; #19 - #20; #22; #26 - #30; and #32 - #35. Additionally, the variation is granted to no longer require Group I licensees to comply with the Information Technology MICS for Entertainment tax related applications.

For Group II and Restricted licensees – The Board is granting a variation to no longer require Group II and Restricted licensees to comply with Entertainment ICPs (V3) #3 - #9; #11 - #14; #18 - #23 and Entertainment ICPs (V4) #3 - #9; #11 - #20; #24 - #31. Additionally, the variation is granted to no longer require Group II and Restricted licensees to comply with the Information Technology ICPs for Entertainment tax related applications.

The variations are effective immediately. The written systems of internal control for Group I licensees should be updated no later than August 16, 2024.

For Group I licensees, please contact Andrew Batt, Audit Division Special Agent at (702) 486-2060, auditic@gcb.nv.gov if you have any questions. For Group II and Restricted licensees, please contact Jocelyn Mendez, Tax and License Division Supervisor at (702) 486-2008, jmendez@gcb.nv.gov.

Brittnie T. Watkins, Esq., Ph.D.
Board Member