



JIM GIBBONS  
Governor

STATE OF NEVADA  
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August 26, 2008

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**TO: ALL GROUP I NONRESTRICTED LICENSEES AND INTERESTED PERSONS**

**RE: VERSION 6 OF THE MINIMUM INTERNAL CONTROL STANDARDS EFFECTIVE  
SEPTEMBER 1, 2008**

On July 11, 2008 the State Gaming Control Board (Board) adopted revisions to the Minimum Internal Control Standards (MICS), dated July 1, 2008.

As of the date of this letter, no objections have been received pursuant to NGC Regulation 6.090(6). Accordingly, Version 6 of the MICS, dated July 1, 2008, will become effective on September 1, 2008. All Group I nonrestricted licensees must be in compliance with the new standards by no later than January 1, 2009.

Version 6 of the MICS is available on the Board's website at <http://gaming.nv.gov>. A printed copy can be obtained at either the Reno or Las Vegas Audit Division offices beginning on September 2, 2008.

Although compliance with the MICS is not required until January 1, 2009, licensees may choose to establish procedures that comply with the MICS prior to January 1, 2009. No MICS variations or prior Board notification is required for such early compliance.

It should be noted that the Race and Sports MICS and the Pari-Mutuel MICS include revised requirements related to the reports produced by the computer systems. Some licensees may not be able to produce a few of the required reports or some of the information required by the reports. If so, please contact the Board's Audit Division by e-mail at [sspringer@gcb.nv.gov](mailto:sspringer@gcb.nv.gov) indicating that your operation cannot comply with such MICS without an upgrade to the computer system. The e-mail should address the specific MICS number and the report and/or information not available to comply with the MICS. Additionally, variation requests are to be submitted when it is determined compliance is not possible for these Race and Sports MICS, or any other MICS.

The Board has developed policies regarding the content, format and submission of a written system of internal control. These policies are detailed in a document entitled "*NGC Regulation 6.090 Written System of Internal Control Policies*," which is available on the Board's website. Additionally, the Audit Division is drafting for illustration purposes a sample system of internal control. The document will be titled "*Written System of Internal Control Example*," which will soon be available on the Board's website.

A complete submission of the written system of internal control incorporating the necessary changes is due to the Board's Audit Division on or before November 21, 2008. Such amended internal control system must have an effective date of January 1, 2009 or earlier.

As licensees will be transitioning from the old versions of the MICS to Version 6 between now and January 1, 2009, it will not be necessary to submit any further amendments to the existing written system of internal control.

Please note that the Board's website at <http://gaming.nv.gov> has been revised to include a new webpage within the Audit Division section addressing internal control. This webpage includes links to Version 6 of the MICS, *NGC Regulation 6.090 Written System of Internal Control Policies*, and additional related documents.

Please call Audit Manager Shirley Springer at (702) 486-2060 if you have any questions.

Sincerely,

Mark A. Clayton  
Board Member

MAC/KG

cc: Dennis K. Neilander, Board Chairman  
Randall E. Sayre, Board Member  
Audit Division – Las Vegas  
Audit Division – Reno  
Records and Research Services