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**TO: ALL GROUP I NONRESTRICTED LICENSEES, GROUP I LICENSEES'
CPA FIRMS AND INTERESTED PERSONS**

**RE: ADOPTION OF THE REVISED CPA MICS COMPLIANCE CHECKLISTS
AND GUIDELINES**

On November 14, 2008, the Gaming Control Board (the "Board") distributed proposed revisions to the CPA MICS Compliance Checklists and Guidelines and requested written comments thereto. Based on the few written comments received, the Board has made only one minor clarification change to the initial draft of CPA MICS Compliance Checklists and Guidelines (Draft: 11/14/08) as follows:

Page 16 of 41 – "Same CPA Performs Both Regulation 6.090(15) [Internal Audit Procedures] and Regulation 6.090(9)[CPA Procedures]" – Under these circumstances, clarification was provided as to the compliance procedures to be performed for table games and slots during the licensee's business year. For slots and table games, the CPA is to perform the MICS compliance walk-throughs by using the *General Walk-through - Limited Procedures Checklist* for one six-month period and the *General Walk-through – All Procedures Checklist* for the other six-month period.

Transition to Using New Checklists and Guidelines

In accordance with the provisions of Regulations 6.090(9), the Board is adopting the revisions to the CPA MICS Compliance Checklists and Guidelines. These checklists and associated guidelines constitute the "Criteria established by the Chairman" to be used by a CPA in reporting on a licensee's compliance with the MICS. As of January 1, 2009, CPAs and internal auditors should begin using the CPA MICS Compliance Checklists (dated January 1, 2009) in accordance with the "Agreed-Upon Procedures" section of the Guidelines.

This letter and the final, adopted version of the CPA MICS Compliance Checklists and Guidelines can be obtained from the Board's website at <http://gaming.nv.gov/> or a hard copy may be obtained at either the Reno or Las Vegas Audit Division offices.

As a reminder, the Board's Internal Audit Compliance Checklists and Guidelines and the *CPA MICS Compliance Checklist - Internal Audit* are also being updated, and will be released for industry comments in the near future.

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

Sincerely,

Mark A. Clayton
Board Member

MAC/SS

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