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NOTICE TO LICENSEES

Notice #2014-107

Issuing Division: Audit

DATE: December 19, 2014

TO: All Group I Nonrestricted Licensees and Interested Persons

FROM: Terry Johnson, Esq., Board Member 

SUBJECT: Release of Revised Entertainment Area Evaluation Form

On September 18, 2014, the State Gaming Control Board ("Board") notified all Group I Nonrestricted Licensees that the proposed Minimum Internal Control Standards ("MICS") became effective on October 1, 2014 and that all licensees must be in compliance with these new requirements by January 1, 2015. In accordance with the provisions of Regulation 6.090(15) and of Entertainment MICS #15, the Board is adopting a revised "Entertainment Area Evaluation Form". This form is to be used by licensees and the licensees' internal auditors in documenting and evaluating areas and activities potentially subject to live entertainment tax. The "Entertainment Area Evaluation Form" has been significantly revised in order to obtain constructive information on live entertainment activities occurring in areas of the gaming establishment.

As of January 1, 2015, licensees are required to use this form for the quarterly observation procedures required pursuant to Entertainment MICS #15. Internal audit is required to use this form for the annual observation procedures required pursuant to step #3 of the "Internal Audit Compliance Checklist – Entertainment Walk-Through Procedures". This form is located at <http://gaming.nv.gov/index.aspx?page=63>.

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