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Governor

STATE OF NEVADA

## GAMING CONTROL BOARD

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## NOTICE TO LICENSEES


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Notice #2014-66

Issuing Division: Audit

**DATE:** August 18, 2014

**TO:** All Group I Nonrestricted Licensees, Group I Licensee's CPA Firms and Interested Persons

**FROM:** Terry Johnson, Esq., Board Member 

**SUBJECT:** Regulation 6.090(15) – Waiver of Internal Audit Compliance Reporting Requirements - Guidelines for a Mobile Gaming System

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As of January 1, 2009, all Group I licensees were required to be in compliance with the "Internal Audit Compliance Reporting Requirements - Guidelines" ("Guidelines") established pursuant to Regulation 6.090(15). Pursuant to the Guidelines, the Audit Division is hereby modifying the frequency in performing the internal audit procedures as it relates to a **Mobile Gaming System** (as defined in Regulation 5.220).

The Guidelines specify that the procedures for the information technology department are to be performed once during each fiscal year. The procedures for the information technology department, as it relates to a **Mobile Gaming System**, are included in the following checklists ("IT Checklists"):

1. CPA MICS Compliance Checklist – Information Technology MICS #1 - #28;
2. CPA MICS Compliance Checklist – Information Technology MICS #29 - #55;
3. Internal Audit Compliance Checklist – Information Technology Walk-Through Procedures; and
4. Internal Audit Compliance Checklist – Information Technology Testing Procedures.

If reported annual gaming revenue for Mobile Gaming (a system based game) was less than \$5,000, **for the licensee's business year ended 2013**, the Board's Audit Division is waiving the performance of the procedures in the aforementioned IT checklists pertaining to a Mobile Gaming System. With this waiver, the performance of procedures in the aforementioned IT checklists pertaining to a Mobile Gaming System are to be performed **once every two years** if the reported annual gaming revenue for Mobile Gaming (a system based game) was less than \$5,000.

Additionally, if the waiver in the preceding paragraph is used, the internal auditor is required to prepare and maintain documentation, within 15 days following the end of the business year, supporting the fact that the reported annual mobile gaming revenue was less than \$5,000 for the licensee's business year. The internal auditor will maintain this documentation in their work papers to support not performing the procedures pertaining to a Mobile Gaming System as discussed above.

Please be advised that the Board's Audit Division retains the discretion to revoke and/or modify this internal audit waiver approval.

This notice can be obtained from the Board's website at <http://gaming.nv.gov>.

Please contact Internal Control Coordinator Kim Wolfgang at (702) 486-2060 if you have any questions.