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Governor

STATE OF NEVADA

## GAMING CONTROL BOARD

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## NOTICE TO LICENSEES


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Notice #2014-92

Issuing Division: Audit

**DATE:** December 15, 2014

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

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

**SUBJECT:** **Adoption of the Revised CPA MICS Compliance Checklists and Guidelines and the Revised Internal Audit Compliance Checklists and Guidelines**

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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(9) and 6.090(15), the Board is adopting revisions to the CPA MICS Compliance Checklists and Guidelines and the Internal Audit Compliance Checklists and Guidelines. These checklists and associated guidelines are to be used by the CPA and the licensees' internal auditors in reporting on the licensee's compliance with the statutes, regulations and minimum internal control standards.

Previously, the CPA MICS Compliance Checklists and Guidelines and the Internal Audit Checklists and Guidelines were of various version numbers. For uniformity purposes, the guidelines and checklists to be effective on January 1, 2015 have all been updated to Version 7.

Additionally, Version 6 of the CPA MICS Compliance Checklists included two separate Information Technology ("IT") MICS Checklists (an IT MICS #1 – #28 checklist and an IT MICS #29 – #55 checklist). The "CPA MICS Compliance Checklist – Information Technology MICS #1 – 57" effective January 1, 2015 is one checklist; however, the frequency and documentation of the procedures performed for information technology remains unchanged.

Lastly, for internal audit, 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, CPAs and internal auditors should begin using these checklists in accordance with the applicable Guidelines.

The final adopted version of the CPA MICS Compliance Checklists and Guidelines and the Internal Audit Compliance Checklists and Guidelines can be obtained from the Board's website at <http://gaming.nv.gov>.

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