



BRIAN SANDOVAL  
Governor

## NEVADA GAMING CONTROL BOARD

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TERRY JOHNSON, *Member*

# NOTICE TO LICENSEES

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Notice #2018-06

Issuing Division: Audit

**DATE:** February 15, 2018

**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 December 19, 2017, the Nevada Gaming Control Board ("Board") notified all Group I Nonrestricted Licensees that Version 8 of the Minimum Internal Control Standards ("MICS") would become effective on January 1, 2018, and that all licensees must be in compliance with these new requirements by March 1, 2018.

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 are to be used by CPAs and by licensee internal auditors when reporting on licensee compliance with statutes, regulations and minimum internal control standards. The guidelines and checklists have all been updated to Version 8.

The CPAs and internal auditors should begin using these checklists, in accordance with the applicable Guidelines, by March 1, 2018.

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 Special Agent Shelley Newell at (702) 486-2060 if you have any questions.