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NOTICE TO LICENSEES

Notice #2023 - 51

Issuing Division: Audit

DATE: June 29, 2023

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

FROM: Brittnie T. Watkins, Esq., Ph.D., Board Member

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

On March 17, 2023, the Nevada Gaming Control Board ("Board") notified all Group 1 Nonrestricted Licensees that Version 9 of the Minimum Internal Control Standards ("MICS") would become effective on April 1, 2023, and that all licensees must be in compliance with these new requirements by June 1, 2023.

In accordance with the provisions of Regulation 6.090(9) and 6.095(15), the Board is adopting revisions to the CPA Guidelines and the Internal Audit Guidelines. These guidelines are to be followed by CPAs and by licensee internal auditors when reporting on licensee compliance with statutes, regulations, and MICS.

The CPAs and Internal Auditors should begin using these guidelines immediately. The revised guidelines can be obtained from the Board's website at <https://gaming.nv.gov/>.

Please contact Special Agent Andrew Batt at (702) 486-2060 or auditic@gcb.nv.gov if you have any questions.