



JOE LOMBARDO  
Governor

## NEVADA GAMING CONTROL BOARD

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# NOTICE TO LICENSEES

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Notice #2024-89

Issuing Division: Audit

**DATE:** October 7, 2024

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

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

**SUBJECT:** **Revised CPA Guidelines, CPA MICS Checklists, Internal Audit Guidelines, Internal Audit Checklists, and Entertainment Area Evaluation Form**

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On July 2, 2024, the Nevada Gaming Control Board ("Board") granted a variation to all Group I Nonrestricted Licensees related to compliance with certain Entertainment Minimum Internal Control Standards ("MICS") and Information Technology MICS for Entertainment tax related applications. In addition, there have been recent changes to various regulations. As a result, the Board has updated and revised the CPA Guidelines, CPA MICS Compliance Checklists, Internal Audit Guidelines, and the Internal Audit Compliance Checklists in accordance with the provisions of Regulations 6.090(9) and 6.090(15).

These guidelines and checklists are to be utilized by CPAs and licensee internal auditors when reporting on compliance with statutes, regulations, and MICS. The CPAs and internal auditors should begin using these guidelines and checklists immediately.

Additionally, the Board has updated the Entertainment Area Evaluation Form. This form is required to be completed by all Group I licensees, regardless of whether Entertainment revenue has been reported. Licensees should begin using the updated form immediately.

The revised guidelines, checklists, and evaluation form 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](mailto:auditic@gcb.nv.gov) if you have any questions.