



BRIAN SANDOVAL
Governor

NEVADA GAMING CONTROL BOARD

1919 College Parkway, P.O. Box 8003, Carson City, Nevada 89702
555 E. Washington Avenue, Suite 2600, Las Vegas, Nevada 89101
3650 S. Pointe Circle, Suite 203, P.O. Box 31109, Laughlin, Nevada 89028
557 W. Silver Street, Suite 207, Elko, Nevada 89801
9790 Gateway Drive, Suite 100, Reno, Nevada 89521
750 Pilot Road, Suite I, Las Vegas, Nevada 89119

A.G. BURNETT, *Chairman*
SHAWN R. REID, *Member*
TERRY JOHNSON, *Member*

NOTICE TO LICENSEES

Notice # 2017-17

Issuing Division: Audit

DATE: March 31, 2017

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 Checklist for Entertainment and the Revised Internal Audit Compliance Checklists for Entertainment and Miscellaneous Regulations**

On February 27, 2017, the Nevada Gaming Control Board ("Board") notified all Group I Nonrestricted Licensees that version 7.1 of the Entertainment Minimum Internal Control Standards ("MICS") would become effective on March 1, 2017, and that all licensees must be in compliance with these new requirements by April 1, 2017.

In accordance with the provisions of Regulation 6.090(9) and 6.090(15), the Board is adopting revisions to the CPA MICS Compliance Checklist for Entertainment (V7.1) and to the Internal Audit Compliance Checklists for Entertainment and Miscellaneous Regulations (V7.1). These checklists are to be used by CPAs and by licensee internal auditors when reporting on licensee compliance with the statutes, regulations and minimum internal control standards.

The CPAs and the internal auditors should begin using these checklists by April 1, 2017.

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

Lastly, for internal audit, the "Entertainment Area Evaluation Form" has been updated in order to obtain constructive information on live entertainment activities occurring in areas of the gaming establishment.

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