



JOE LOMBARDO  
Governor

## NEVADA GAMING CONTROL BOARD

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HON. GEORGE ASSAD (RET.), *Member*  
BRITTNIE WATKINS, *Member*

## NOTICE TO LICENSEES

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Notice #2023 - 45

Issuing Division: Audit

**DATE:** June 5, 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 MICS Compliance Checklists and the Revised Internal Audit Compliance Checklists**

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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 MICS Compliance Checklists and the Internal Audit Compliance Checklists. These checklists are to be used 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 checklists immediately.

The final adopted version of the CPA MICS Compliance Checklists and the Internal Audit Compliance Checklists 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.