



JOE LOMBARDO  
Governor

## NEVADA GAMING CONTROL BOARD

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# NOTICE TO LICENSEES

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Notice #2026-23

Issuing Division: Audit

**DATE:** March 17, 2026

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

**FROM:** Rusty LeBlanc, Chief, Audit Division

**SUBJECT: Race and Sports Minimum Internal Control Standards (V9), and Revised CPA MICS Compliance Checklists and Internal Audit Compliance Checklists**

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Effective January 1, 2026, Regulation 20 was repealed, and Regulations 5, 21, 22, 26A, 26B, and 26C were amended in relation to Race and Sports and Pari-Mutuel operations.

As a result of these regulatory changes, the Nevada Gaming Control Board ("Board") is granting a variation that removes the requirement for Group I licensees to comply with Race and Sports Minimum Internal Control Standards ("MICS") #97, #98, and #99 (Version 9). This variation is effective immediately.

Group I licensees must update their written systems of internal control to reflect this change no later than June 1, 2026.

In addition, the Board has updated the CPA MICS Compliance Checklists and Internal Audit Compliance Checklists pursuant to the provisions of Regulations 6.090(9) and 6.090(15). The checklists are to be used by CPAs and licensee internal auditors when reporting on compliance with applicable statutes, regulations, and MICS. CPAs and internal auditors should begin using these checklists immediately. The revised checklists are available on the Board's website at <https://gaming.nv.gov>.

Please contact the Board's Audit Division if you have any questions.