



JOE LOMBARDO  
Governor

## NEVADA GAMING CONTROL BOARD

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MIKE DREITZER, *Chairman*  
HON. GEORGE ASSAD (RET.), *Member*  
CHANDENI K. SENDALL, *Member*

### NOTICE TO LICENSEES

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Notice #2026-32

Issuing Division: Audit

**DATE:** May 1, 2026

**TO:** All Group I Licensees and Interested Persons

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

**SUBJECT: Revised CPA Guidelines and Internal Audit Guidelines**

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Effective March 26, 2026, Regulation 6 was amended in relation to the Live Entertainment Tax ("LET"). These changes eliminated the requirement for a licensee's independent accountant and internal auditor to perform procedures or prepare reports related to LET.

As a result, the Nevada Gaming Control Board ("Board") has updated the CPA Guidelines and the Internal Audit Guidelines. The revised guidelines are effective immediately and are available on the Board's website at <https://gaming.nv.gov>.

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