

Nevada Gaming Control Board
Regulation 6.080(6), Regulation 6.090(9), Regulation 6.090(15), and Regulation 6.105(3)
Report Submission Instructions

Regulation 6.080(6) - Financial Statements

Regulation 6.080(6) requires that each nonrestricted licensee or each operator of an inter-casino linked system in Nevada submit to the Board one copy of its audited or reviewed financial statements not later than 120 days after the last day of the licensee's business year. Although there are some exceptions to this or the filing period, the instructions are to address the submission of the one copy that is required to be submitted to the Board.

Regulation 6.090(9) - CPA Agreed-Upon Procedures Report

Regulation 6.090(9) requires that each Group I licensee submit to the Board one copy of the CPA agreed-upon procedures report not later than 150 days after the last day of the licensee's business year.

Regulation 6.090(15) - Internal Audit Report

Regulation 6.090(15) requires that each Group I licensee submit to the Board one copy of the internal audit report. The internal audit report for the first-half of the licensee's business year is to be submitted within 120 days after the end of the first six months of the licensee's business year. The internal audit report for the second-half of the licensee's business year is to be submitted to the Board within 150 days after the end of the licensee's business year. The internal audit report is to be submitted separately from the CPA agreed-upon procedures report.

Regulation 6.105(3) – Agreed-Upon Procedures Report for Inter-Casino Linked Systems

Regulation 6.105(3) requires that each operator of an inter-casino linked system submit to the Board one copy of the CPA agreed-upon procedures report for inter-casino linked systems not later than 150 days after the last day of the licensee's business year.

Electronic Copy

The aforementioned reports are to be submitted to the Board **electronically**. The electronic report copy is to be submitted in **PDF format** and is to be accompanied by a **completed "Submission Summary Form"**.

The "Submission Summary Form" is the cover page used to identify the licensee(s) submitting the report(s), the type of report(s), and the period covered by the report. For licensees submitting a combined or consolidated report, the form is to indicate the name of each licensee included in the report. The "Submission Summary Form" is to be signed by the person representing that the electronic copy is a complete submission. The "Submission Summary Form" is available on the Board's website.

The "Submission Summary Form" is to include all applicable information for the electronic reports being submitted to the Board. **The submission of an electronic report will not be considered to be received by the Board until such time as the "Submission Summary Form" has been properly completed and sent with the report.**

The electronic report copy and the "Submission Summary Form" are to be submitted by e-mail at:

Nevada Gaming Control Board
Regulation 6.080(6), Regulation 6.090(9), Regulation 6.090(15), and Regulation 6.105(3)
Report Submission Instructions

Reports to the Audit Division:

Licensees - Southern Nevada: SComprpts@gcb.nv.gov
Licensees - Northern Nevada: NComprpts@gcb.nv.gov

Reports to the Tax & License Division:

Licensees - Southern/Northern Nevada: taxandlicense@gcb.nv.gov

Include in the "subject line" of the e-mail the licensee's trade name (or corporate name in the case of consolidated financial statements).

Only one electronic submission is required for consolidated reports.

The Audit Division will e-mail an acknowledgement of receiving submitted documents, and the Audit Division's e-mail is to be maintained for a record that the submission was received by the Board.

Amended Reports

Occasionally, licensees will submit amended reports described in Regulation 6.080(6), Regulation 6.090(9) or Regulation 6.090(15). The amended reports are to be submitted in the same manner as the initial submission, an electronic copy, with a "Submission Summary Form" accompanying the electronic copy. The "Submission Summary Form" does provide an area to make any comments necessary regarding the amendments or any other pertinent information.

Contacts

If you have any questions and file your reports with the Audit Division in southern Nevada, please contact the Audit Division at (702) 486-2060 or by e-mail at LVRisk@gcb.nv.gov. If you file your reports with the Audit Division in northern Nevada, please contact the Audit Division at (775) 823-7201 or by e-mail at RNRisk@gcb.nv.gov.

If you have questions and file your reports with the Tax & License Division (southern or northern Nevada), please call (775) 684-7770 or send an e-mail to taxandlicense@gcb.nv.gov.