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## BULLETIN

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**Subject:      Agreed-Upon Procedures reports**

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This Bulletin provides guidance on the requirements for submitting annual Agreed-Upon Procedures reports (AUP reports) to the National Indian Gaming Commission (NIGC).

AUP reports are assessments to verify whether a gaming operation is in compliance with the NIGC's Minimum Internal Control Standards (MICS) contained in 25 CFR part 543, and/or a Tribe's Internal Control Standards (TICS) or System of Internal Control Standards (SICS) if they provide at least the same level of controls as the MICS. *See* 25 C.F.R. § 543.23(d). The AUP reports for Class II gaming must be prepared by a Certified Public Accountant (CPA) and submitted to the NIGC within 120 days of the gaming operation's fiscal year end. 25 C.F.R. § 543.23(d)(2).

In light of the D.C. Circuit court's decision in *Colorado River Indian Tribes v. National Indian Gaming Commission* 383 F.Supp.2d 123 (D.D.C. 2005), *affd.*, 466 F.3d 134 (D.C. Cir. 2006), AUP report requirements for Class III MICS are not enforceable.

As a convenience to gaming operations that conduct both Class II and Class III gaming, the NIGC will continue to accept combined AUP reports covering both Class II and Class III gaming. However, the assessment of the Class II components included in a combined report must be performed in accordance with section 543.23(d).