



# STATE OF IOWA

TERRY E. BRANSTAD, GOVERNOR  
KIM REYNOLDS, LT. GOVERNOR

RACING AND GAMING COMMISSION  
BRIAN J. OHORILKO, ADMINISTRATOR

## MEMORANDUM

**TO:** All General Managers, all Controllers, all QSO presidents

**FROM:** Brian Ohorilko

**CC:** Karyl Jones, Andrew Pulford, Julie Herrick

**DATE:** September 19, 2014

**SUBJECT:** Annual Reports

In an attempt to clarify some questions we have received regarding the responsibilities of all licensees, I would like to bring to your attention the following items that Iowa Racing and Gaming expects to receive with each Annual Report as required in IAC 491 – 5.2 and statutes 99D.20 and 99F.13:

- A letter on internal accounting control for the licensee; this is to be for each property in Iowa if submitting a comprehensive corporate financial audit.
- A report on whether material weaknesses in internal accounting control exist for the Iowa licensee (491 – 5.2(2)b); this too is to be for each property in Iowa if submitting a comprehensive corporate financial audit.
- A copy of the resolution from the County Board of Supervisors deciding the auditing firm to be used; this is applicable to all QSOs and operators.

If you have any questions please contact Andrew Pulford at (515) 281-7354

Thank you