

Internal Revenue Service
Department of the Treasury
United States of America

Gaming Industry Audit Techniques (GIAT)

for Foreign Tax Enforcement Officials

August 14 – 25, 2000

Las Vegas, Nevada

Important Notice:

Participants must be fluent in English. A copy of this brochure should be given to each nominee. More detailed instructions will be sent to participants at a later date.

Gaming Industry Audit Techniques (GIAT)

Seminar Overview

This eight-day program is designed to familiarize auditors and administrators with gaming terminology, casino accounting systems, and internal controls.

Objectives

After completing the GIAT course, you will be:

- Familiar with gaming terminology
- Familiar with the games and gaming devices
- Able to compute the win at: tables, gaming devices and other casino games
- Familiar with gaming industry accounting systems

Who Should Attend and Eligibility Requirements

Auditors responsible for conducting gaming industry audits.

The minimum requirements are:

- Have auditor experience
- Be fluent in English with minimum scores as follows:

ALIGU (both listening and reading) 80

British Council Acceptable Level

TOEFL 525

- Have health/accident insurance applicable in the United States for the duration of the course (short-term medical insurance is available in the United States for approximately US \$100 per month)

Session

There is one session scheduled for the year 2000:

For Session Dates. . .

August 14 – 25, 2000

The Nominations Are Due. . .

July 10, 2000

Session Location

The course will be conducted in Las Vegas, Nevada.

Methodology

The course uses experiential methods concentrating on:

- Practical exercises
- Role plays
- Case studies

Materials

Students are provided with manuals, reference materials and case studies to use in the classroom and take home for future reference.

Participant Presentation

Participants are expected to make a ten-minute presentation during the first week of the course discussing the gaming industry in their country.

Participant Evaluation

A written evaluation is prepared for the sponsoring agency.

About Our Instructors

The instructors are revenue agents drawn from the Internal Revenue Service.

Session Fee

Participants should bring a check for the course fee:

IRS Training Fee — US \$2,450

Fee includes: materials, administrative costs, award luncheon, and opening reception.

Hotel and Meal Expenses

Participants will need approximately US \$1,600 for hotel and meal expenses. This figure is based on the 1999 U.S. Government per diem rate of US \$124 per day, which is subject to change. All participants are required to stay at the selected hotel, which is also the training site. Participants should indicate

if they wish to share a room (if possible).

Financial Data

Participants should bring cash, check, or traveler checks to pay for the course.

Checks should be made payable to Internal Revenue Service.

The participant can pay for the fees, or the participant's sponsoring agency or an international organization such as the United Nations or the United States Agency for International Development (USAID) may pay the fees.

Nomination Procedures

Submit your nomination or inquiries to:

Internal Revenue Service
Office of Overseas Operations
and Tax Administration
Advisory Services
OP:IN:OO:TAAS
950 L'Enfant Plaza South, SW
Washington, DC 20024

Phone: 202-874-1350

FAX: 202-874-1838

E-mail:

TAAS@m1.irs.gov (please note new e-mail address)

Or see the IRS website for more information:

www.IRS.GOV

Nomination Information

All nominations must include the following information:

- Contact person, including e-mail, phone and fax numbers
- Participant's name
- Present job title
- Date of birth
- Gender
- Passport number
- Participant's e-mail, phone and fax numbers, home and work addresses
- Description of duties and responsibilities
- Former work experience
- Educational background
- Extent of out-of-country travel
- Copies of ALIGU, TOEFL or British Council competency scores (see eligibility requirements)
- Smoking/non-smoking preference

In-Country Option

This program can be modified and conducted in your country if there are a sufficient number of participants. This would allow more people to be trained at a lower overall cost.

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