CHAPTER 1
INTRODUCTION, AUTHORITY, SCOPE, AND PURPOSE

I. INTRODUCTION. The Tribal Internal Control Standards (TICS) are requirements for the minimum level of controls for the gaming operation. They are the foundation for policies and procedures required by the NIGC through various federal regulations and the State under the terms of the Compact. They are created by the Fort Sill Apache Gaming Commission (FSAGC or TGRA) under the authority of the Gaming Ordinance, incorporating Tribal Law, to be implemented by the Tribal Gaming Operation(s) to ensure the security and integrity of gaming on the lands of the Fort Sill Apache Tribe.

II. PURPOSE. In accordance with the Fort Sill Apache Tribe of Oklahoma Gaming Ordinance, this document establishes the minimum internal control standards for the conduct of Class II and Class III games on Fort Sill Apache Indian lands.

III. FORT SILL APACHE GAMING COMMISSION The Commission shall exercise all powers necessary to regulate gaming on Fort Sill Apache Tribe Indian Land. The Commission shall meet not less than once every two (2) months to hear recommendations and set policy, to hear reports from the Director, to make licensing, suitability and approval determinations, to conduct disciplinary hearings, to hear player dispute appeals, and to transact other business. The Commission shall publicize rules and regulations for the operation of any gaming facility and hear and resolve all disputes regarding any provision of this Ordinance and rules and regulations promulgated by the Commission. In all decisions, the Commission shall act to promote, and ensure integrity, security, honesty, and fairness of operation and administration of all gaming activities. The Commission shall have the authority to approve, deny, limit, condition, suspend, revoke, or restrict any license, or assess a fine against any person or entity licensed, or required to be licensed, for any cause deemed reasonable.

A. FSAGC Approval of Standards and Procedures. According to the Ordinance, a sample of the FSAGC’s duties, may include, but are not limited to, the following:

1. Establishing or approving minimum internal control standards (MICS) or procedures for the gaming operation (SICS), including the operation’s credit policies and procedures for acquiring supplies and equipment;

2. Establishing or approving rules of various games;

3. Inspecting games, tables, equipment, machines, cards, dice, and chips or tokens used in the gaming operations;

4. Establishing or approving video surveillance standards;
5. Establishing standards/criteria for gaming machines and facilitating the testing of machines for compliance.

B. Conflicts of Interest. Commissioners may hold other Tribal positions and may engage in business and gamble in any gaming operation, provided, however, that:

1. **Prohibited Gaming.** Neither they nor immediate family members may be employed in or own any interest in or gamble in a gaming operation authorized by this Ordinance.

C. Nepotism. The gaming operation shall develop rules and procedures for the segregation of duties among incompatible positions for immediate family members.

1. Immediate family members shall not participate in gaming activities where a potential for collusion would jeopardize assets.

D. Segregation of Duties. The tribal gaming operation(s) shall ensure that all job duties are sufficiently segregated to minimize weaknesses in internal control.

1. Commissioners, Gaming Operation Key Employees and Primary Management Officials and may not serve simultaneously as a member of the BC

IV. AUTHORITY.

A. The FSAGC has compiled the following procedures and operational standards in order to maintain compliance with IGRA, 25 C.F.R. Sections 542, 543, and 547 (MICS), Title 31, the Compact, and the Fort Sill Apache Gaming Ordinance.

B. Creation and Approval of TICS and any Amendments. Pursuant to the Ordinance § V (I)(8-12), the FSAGC may promulgate and amend such substantive and procedural regulations as it deems necessary, but only upon thirty (30) days notice of the proposed rulemaking, which shall be posted at the gaming facility and the Tribal offices, and provided to the Fort Sill Apache Business Committee. The notice shall specify the purpose of the proposed regulation, the language of the proposed regulation, and the factors the FSAGC has considered in its determination to enact the proposed regulation, and an address at which the FSAGC shall receive comments during the notice period. The FSAGC shall consider comments received by it at an open public meeting, and shall make a final determination regarding the need for the proposed regulation, the language of the proposed regulation, and the effective date of the proposed regulation on the basis of the information available to the FSAGC.

1. Any amendments to the TICS require TGRA approval in accordance with the Regulations. The TGRA may approve alternative TICS that accomplish the intended control required by the TICS.

2. Prior to making any changes in gaming activities, the gaming operation shall notify the TGRA and shall complete appropriate changes to the TICS and casino policies and procedures.
III. COMPLIANCE.

A. SICS. Each tribal gaming operation shall develop a System of Internal Controls (SICS) that, at a minimum, complies with these TICS and contains standards for currency transaction reporting that comply with 31 C.F.R. Chapter X.

1. The SICS shall be approved by the TGRA.

2. Each tribal gaming operation may establish and implement additional controls beyond these minimum standards, as long as they do not conflict.

B. Alternate Minimum Standards

1. **TGRA approval.** The TGRA may approve an alternate standard from those required by the TICS if it has determined that the alternate standard will achieve a level of security and integrity sufficient to accomplish the purpose of the standard it is to replace. A gaming operation may implement an alternate standard upon TGRA approval and subject to NIGC review.

C. **Existing gaming operations.** All gaming operations that are operating on or before the effective date of these TICS shall comply these TICS within the time requirements established by the CNGC.

D. **New gaming operations.** All gaming operations that commence operations after the effective date of these TICS, shall comply with these TICS before commencement of operations.

E. **Information Systems and Computer Applications.**

1. For any computer applications utilized, alternate documentation and/or procedures that provide at least the level of control established by the standards of this part, as approved in writing by the TGRA, shall be acceptable.

2. Computer systems and applications that require alternate controls shall meet or exceed the TICS.

3. Control procedures shall be documented and submitted to the TGRA no less than thirty (30) days prior to implementation.

4. Back-up procedures shall be in place for instances relating to computerized systems failures. Manual procedures shall provide controls that provide an equal or greater degree of control.

F. **Determination of tier.**

1. The determination of tier level shall be made based upon the annual gross gaming revenues indicated within the gaming operation's audited financial statements.

2. Gaming operations moving from one tier to another shall have nine months from the date of the independent certified public accountants audit report to achieve compliance with the requirements of the new tier. The CNGC may extend the deadline by an additional six months if written notice is provided to the NIGC no later than two weeks before the expiration of the nine month period.
3. As of the date of these TICS, the Tribe’s gaming enterprise is a Tier C gaming operation, or a gaming operation with annual gross gaming revenues of more than $12 million, and must comply with those sections of the federal MICS that apply to Tier C gaming operations.

G. Variances. Where referenced throughout these TICS, the gaming operation must set a reasonable threshold, approved by the TGRA, for when a variance must be reviewed to determine the cause, and the results of the review must be documented and maintained.

H. CPA testing.

1. An independent certified public accountant (CPA) shall be engaged annually to perform procedures to verify that the Gaming Operation is compliant with these TICS. The procedures may be performed in conjunction with the annual audit. The CPA shall report its finding to the Tribe, the TGRA, and to the management of the Gaming Operation. The Tribe shall submit 2 copies of the report to the NIGC within 120 days of the Gaming Operation’s fiscal year end.

2. CPA Guidelines. The CPA testing shall be conducted in accordance with the Agreed-Upon-Procedures set forth in 25 C.F.R. §542.3(f).

I. Compact Compliance

1. If there is a direct conflict between an internal control standard established in the Compact and a standard or requirement set forth in the TICS, then the internal control standard established in the Compact shall prevail.

2. If an internal control standard in the Compact provides a level of control that equals or exceeds the level of control under an internal control standard or requirement set forth in the TICS, then the Compact standard shall prevail.

3. If an internal control standard or requirement set forth in the TICS provides a level of control that exceeds the level of control under an internal control standard established in the Compact, then the internal control standard or requirement set forth in the TICS shall prevail.

IV. General Standards

A. Gaming Authorized and Regulated. Class II and Class III gaming are authorized to be conducted and regulated in accordance with the Fort Sill Apache Tribe of Oklahoma’s (“Tribe”) Gaming Ordinance (“Ordinance”). Any Class III gaming shall be authorized if conducted in accordance with a Compact between the Tribe and the State of Oklahoma or Secretarial procedures approved by the Secretary of Interior.

B. Ownership of Gaming. The Tribe, by way of the Fort Sill Apache Tribe of Oklahoma Tribal Business Committee (“the BC”) shall have the sole propriety interest in and responsibility for the conduct of any gaming operation authorized by the Tribe’s Ordinance.

C. Use of Gaming Revenue.
1. Net revenues from Class II and Class III tribal gaming shall be used only for the following purposes:
   a. To fund Tribal government operations and programs;
   b. To provide for the general welfare of the Tribe and its members;
   c. To promote Tribal economic development;
   d. To donate to charitable organizations; or
   e. To help fund operations of local government agencies.

2. Net revenues mean gross revenues of the Tribal gaming operation less:
   a. Amounts paid out as, or paid for, prizes; and
   b. Total gaming related operating expenses, excluding management fees.
   c. The Tribe shall authorize and issue per capita payments to tribal members such payments only in accordance with a revenue allocation plan submitted to and approved by the Secretary of the Interior under 25 U.S.C. § 2710 (b) (3).

D. FSAGC access to records. In order to carry out its regulatory duties, the FSAGC shall have unrestricted access to all areas of the gaming operations and to all records of the gaming facilities. The FSAGC has the right to inspect, examine, and monitor all gaming activities, and have immediate access to review, inspect, examine, photocopy and audit all records of the gaming operations.

E. FSAGC Policy and Procedures approval. The FSAGC shall approve policies and procedures adopted by the tribal gaming operation(s).

F. Confidentiality. The FSAGC, BC, EDA, and the tribal gaming operation(s) shall ensure that all records and information obtained in the course of the Tribe’s gaming business be deemed Confidential Information and treated as such.

1. Confidential Information shall be safeguarded by strong custody and access procedures by the FSAGC, Business Committee, EDA, and the tribal gaming operation(s).

2. Confidential Information shall be made available only to authorized individuals or for authorized functions on a “need to know” basis.

G. Ethics. No employee of the FSAGC or the tribal gaming operation(s) shall use or attempt to use, any actual or apparent authority of their position or office, which places or could reasonably be perceived as placing their financial interests, or the financial interests of a family member, or any other business interest with which they are associated, before the interest of the Tribe.

H. Rules of Play. Summaries of the rules of playing the gaming facility games and prizes shall be visibly displayed in the gaming facility. Complete sets of rules shall be available in pamphlet form for patrons.
I. **Insurance Coverage.** The tribal gaming operation(s) shall carry at a minimum the following liability limits "limit of liability":

1. Two Hundred Fifty Thousand ($250,000) for any one individual;
2. Two Million Dollars ($2,000,000) for any one occurrence for individual injury; and
3. One Million Dollars ($1,000,000) for any one occurrence for property damage.

J. **Prohibited Comps.** No Key employee, Primary Management Official, member or employee of the FSAGC, nor any person directly related to (spouse, child, parent, or sibling) or sharing a residence with such persons, shall be authorized to receive Complimentary items except:

1. Food and beverages valued at under ten dollars ($10.00); or,
2. The same complimentary items that are offered to all members of the general public if at a public event held at a gaming facility.

K. **Commission Equipment.** There shall be no tampering with Gaming Commission equipment used in the regulation of Tribal Gaming without proper FSAGC authority.

L. **Keys.** Deactivation within the SAM will be within 48 hours of an employee’s separation.

M. **Gaming Operations Back of House System.** Deactivation within the Advantage System and all applicable software applications will occur within 72 hours of separation.

N. **Vendors.** Vendors are subject to approval by the FSAGC prior to conducting business.

1. An Intent To Do Business form, signed by the General Manager shall be submitted to the CNGC for a new vendor, prior to doing business with the casino.
2. Vendors shall have a current CNGC badge visibly displayed while on property.

O. **Reporting Requirements.** The tribal gaming operation(s) shall submit required reports to the FSAGC on or before the approved due dates.

P. **Documentation; Record Retention.** Documentation of gaming activities and other proprietary information shall be in accordance with the TICS, Compact, Tribal law, and federal law.

1. All documents and records shall be maintained for not less than five (5) years unless a waiver is obtained from the TGRA or as otherwise required under the TICS or as required by external auditor to be disposable records that does not impact financial records audited and must be approved by TGRA.
2. Prior to the establishment of any record retention schedule and the destruction of any records or documentation, the gaming operation shall ensure that the elapsed time is in compliance with these TICS.

Q. **Verifications.** Signatures and employee license numbers shall be sufficient evidence for any procedure requiring verification.
V. RULES OF GENERAL APPLICABILITY

A. Rules of Gaming Operation: Each licensee operating a gaming enterprise under a license issued by the FSAGC shall prominently display in writing all rules and regulations, pertaining to all gaming activity, including, but not limited to, traditional bingo, other games of chance and video games of chance, near the specific location where such gaming activity is conducted; or shall make available a written list of all such rules and regulations to any person making a request for such. Each gaming employee and management shall utilize gaming rules and regulations that are in compliance with the laws of the Tribe, the United States of America, and any gaming compact and specifically the Indian Gaming Regulatory Act of 1988.

B. Disputes with Customers of the Gaming Operation. The General Manager shall establish rules of play for each type of gaming which has been licensed by the FSAGC. Such rules of play shall be acceptable to the FSAGC and shall be posted in plain view, accessible and visible by all customers of the gaming operation. All games shall be conducted fairly and honestly by both the General Manager and customers.

1. In the event of a dispute between the General Manager and any customer, the written rules of play shall govern. However, the General Manager shall strive to satisfy the customer in the resolution of any dispute.

2. The Assistant Managers on site, employed by the General Manager, shall be initially responsible to attempt to resolve all such disputes.

3. If a dispute cannot be resolved by the Assistant Manager, the Assistant Manager shall immediately submit a written report of the dispute to the customer, the Gaming Manager and the FSAGC Director, who shall discuss the dispute with each other and with the customer. The General Manager shall make the final determination of the action to be taken to resolve the dispute, after consulting with the FSAGC Director.

4. Any customer who is not satisfied with the decision of the General Manager may appeal the decision to the FSAGC. The determination of the FSAGC shall be final. This dispute resolution procedure shall be posted in prominent locations in the gaming facility.

C. Restrictions for Gaming Enterprises:

1. Minimum age for players: no person below the age of eighteen (18) years on the date of gaming shall be permitted to in any gaming enterprise licensed under the provisions of this Ordinance. If any person below the age of eighteen (18) years plays and otherwise qualifies to win any prize, the prize shall not be paid, and the estimated amount wagered during the course of the game shall be returned to the player.

2. Prohibition on alcohol: no gaming enterprise shall allow to be sold or otherwise make available any beverage containing alcohol, including, but not limited to, beer or liquor at the gaming enterprise location without the specific approval of the same by the FSAGC with the approval of the BC.

3. Prohibition on Firearms: no firearms or air-guns which are capable of discharging dangerous projections or propellants including, but not limited to, “bb’s” or CO2 guns, rifles, shotguns, pistols or revolvers, shall be allowed on the premises except as
permitted for security by an employed security force or other city, state, or federal
law enforcement officers in the course of their official duties.

V. **Enforcement Provisions.** Tribal gaming operation(s) shall continuously adhere to the
minimum requirements set forth by the TICS. Noncompliance with any TICS or control
procedures is a violation.

A. The FSAGC will monitor violations of such said laws and rules by written notices to
individuals, casinos, and vendors. Under most non-emergency circumstances and based
on the severity of offense, prior to the issuance of a fine or penalty, the individual or
entity receiving the fine or penalty will probably, but not necessarily, have been issued a
written Notice to take immediate actions to resolve the situation.

B. The Notice shall contain:

1. Citing of regulation and/or policy violated;
2. Description of the violation;
3. Dates of prior notifications (if applicable);
4. Date violation must be corrected;
5. Proposed imposition of a civil fine and/or other penalty and payment schedule (if
   applicable); and
6. Notice of right to a hearing before the Commission (if fine or penalty is assessed).

C. The FSAGC may order a fine and/or other penalty in accordance with the FSAGC policy.

1. In the case of repeated violations, the FSAGC may deem each act or omission, or
each day an act or omission occurs, as a separate violation for the purpose of
imposing a total fine and/or penalty assessment.

2. The FSAGC may adjust the amount of the proposed civil fine and/or penalty
assessment based upon the following factors:

   a. Loss of revenue;
   b. Severity of the violation;
   c. Extent which the violation impacts the integrity of Fort Sill Apache Tribal
      Gaming;
   d. History of the violation;
   e. Degree of negligence in causing the violation; and
   f. Degree of good faith in attempting to achieve rapid compliance.

D. Reconsideration, Reduction or Waiver of Fine or Penalty, and Settlement.
1. The FSAGC Director may reduce or waive a fine and/or penalty proposed in order to achieve a settlement of the fine and/or penalty with the recipient and avoid the final imposition; provided, the FSAGC Director receives a written request by the penalty recipient stating why exceptional factors may be present in a particular case and/or why the proposed fine and/or penalty is unjust.

2. A Petition for reconsideration and reduction or waiver of fine or penalty shall contain a detailed description of the facts supporting a finding that the proposed fine and/or other penalty is unjust.

3. In the event an agreement is reached between the FSAGC Director and penalty recipient, the penalty recipient waives all rights to further review and all terms and conditions of the agreement must be met as outlined in the settlement agreement.

4. In the absence of a settlement, the penalty recipient may contest the proposed fine and/or other penalty before the FSAGC in accordance with the hearing procedures of the FSAGC.

5. The FSAGC Director shall notify the FSAGC Chairman of the fine and/or penalty settlement agreement.

E. Final Fine or Penalty Assessment.

1. The FSAGC Chairman or Director may take the following factors into consideration without limiting the authority or discretion of the FSAGC:

   a. Whether the fine and/or penalty recipient:

      i. Knew or reasonably should have known that the action was a violation of any law, regulation, standard, or procedure or was a condition on the individual’s License or Permit;

      ii. Has previously been disciplined by the FSAGC;

      iii. Realized a monetary gain from the violation;

      iv. Substantially deviated from industry standards or customs;

      v. Offered any mitigating factors for the conduct or violation; and/or

      vi. Cooperated with the FSAGC during the investigation of the violation.

2. A fine and/or penalty assessment shall become final and subject to execution by the FSAGC Chairman upon:

   a. Recipient failing to request a hearing;

   b. The execution of a settlement agreement between the FSAGC Director and the recipient of the fine and/or other penalty; or

   c. The service of an order of the FSAGC imposing a fine and/or penalty assessment after a hearing.
F. License or Permit Suspensions.

1. Emergency Suspensions: The FSAGC Director may suspend an individual’s License or Permit for the following reasons:
   
a. When an individual’s action’s pose an immediate threat to the integrity of gaming or the safety of the general public, patrons, or other employees and for which suspension is the only reasonable means to mitigate such threat or individual’s; or

b. When an individual fails to cooperate with the FSAGC licensing policy and procedures.

2. Suspensions. In non-emergency situations, a suspension shall not take effect until and/or unless:
   
a. The allotted appeal time requesting a hearing has passed;

b. Execution of a settlement agreement; or

c. Order of the Commissioners.

G. Fine and/or Penalty Hearings.

1. A fine and/or penalty Recipient has fourteen (14) calendar days from receipt of penalty to request a hearing before the FSAGC.

2. The FSAGC Licensing Regulations shall apply to hearings regarding the imposition of any Civil Fine or Penalty Assessment.

H. Criminal Prosecution.

1. In addition to the assessment of civil fines and/or penalties, the FSAGC Director or FSAGC may refer to any law enforcement agency any individual under its authority who is believed to have committed a crime as defined by federal or state law.
CHAPTER 2
DEFINITIONS

The definitions in this section shall apply to all sections of the TICS unless otherwise noted.

1. **Account access card.** An instrument used to access customer accounts for wagering at a gaming machine; account access cards are used in connection with a computerized account database; account access cards are not “smart cards.” An Account Access Card can also be a component within a Class II gaming system that reads or recognizes account access media and gives a patron the ability to interact with an account.

2. **Account access medium.** A magnetic stripe card or any other medium inserted into, or otherwise made to interact with, an account access component in order to give a patron the ability to interact with an account.

3. **Accountability.** All financial instruments, including all items of cash, chips, coins, tokens, plaques, receivables, and patron deposits constituting the total amount for which the bankroll custodian is responsible at a given time.

4. **Accumulated credit payout.** Credit earned in a gaming machine that is paid to a customer manually in lieu of a machine payout.

5. **Actual hold percentage.** The percentage calculated by dividing the win by the drop or coin-in (number of credits wagered). Can be calculated for individual tables or gaming machines, type of table games, or gaming machines on a per day or cumulative basis. Coins-in less coins-out, less manual payouts.

6. **Advertised top prize.** The highest single prize available based on information contained in the prize schedule and help screens on a Class II gaming system.

7. **Agent.** A person authorized by the gaming operation, as approved by the TGRA, to make decisions or perform assigned tasks or actions on behalf of the tribal gaming operation.

8. **Ante.** A player’s initial wager or predetermined contribution to a pot before the dealing of the first hand.

9. **Audit mode.** The mode in which it is possible to view Class II gaming system accounting functions and statistics and perform non-player-related functions.

10. **Automated payout:** payment issued by a machine.

11. **Bank or Bankroll:** the inventory of currency, coins, chips, checks, tokens, and other monetary instruments, receivables deposits in the cage and gaming areas, pit area, gaming booth and on the playing tables and cash in banks which is used to make change, pay winnings, bets, and pay gaming machine jackpots.

12. **Base amount:** the starting amount of a progressive jackpot.

13. **Base level:** the average win-to-drop percentage for the previous business year.
14. **Bank number:** means a unique number assigned to identify a network of player terminals

15. **BC – The Business Committee.** The executive body of the Tribe with specific authority to decide and carry out the aims of this Ordinance and the Tribe’s General Council.

16. **Betting station.** The area designated in a pari-mutuel area that accepts wagers and pays winning bets.

17. **Betting ticket.** A printed, serially numbered form used to record the event upon which a wager is made, the amount and date of the wager, and sometimes the line or spread (odds).

18. **Bill acceptor or validator.** The device that accepts and reads cash by denomination in order to accurately register customer credits.

19. **Bill acceptor canister.** The box attached to the bill acceptor used to contain cash or tickets received by bill acceptors.

20. **Bill acceptor canister release key.** The key used to release the bill acceptor canister from the bill acceptor device.

21. **Bill acceptor canister storage rack key.** The key used to access the storage rack where bill acceptor canisters are secured.

22. **Bill Acceptor Drop.** Cash or tickets contained in bill acceptor canisters.

23. **Bill-in meter.** A meter included on a gaming machine accepting cash or tickets that tracks the number and values of bills or tickets put in the machine.

24. **Booth Cashier:** custodian of change booth fund.

25. **Breakage.** The difference between actual bet amounts paid out by a racetrack to bettors and amounts won due to bet payments being rounded up or down.

26. **Cage.** A secure work area within the gaming operation for cashiers, which may include a storage area for the gaming operation bankroll.

27. **Cage accountability form.** An itemized list of the components that make up the cage accountability.

28. **Cage credit.** Advances in the form of cash or gaming chips made to customers at the cage. Documented by the players signing an IOU or a marker similar to a counter check.

29. **Cage marker form.** A document, signed by the customer, evidencing an extension of credit at the cage to the customer by the gaming operation.

30. **Calibration module.** The section of a weigh scale used to set the scale to a specific amount or number of coins to be counted.

31. **Call bets.** A wager made without cash or chips, reserved for a known customer and includes marked bets (which are supplemental bets made during a hand of play). For the purpose of settling a call bet, a hand of play in craps is defined as a natural winner (e.g.,
seven or eleven on the come-out roll), a natural loser (e.g., a two, three or twelve on the come-out roll), a seven-out, or the player making his point, whichever comes first.

32. **Cancel credit.** An action initiated by the Class II gaming system by which some or all of a player's credits are removed by an attendant and paid to the player.

33. **Card game.** A game in which the gaming operation is not party to wagers and from which the gaming operation receives compensation in the form of a rake, a time buy-in, or other fee or payment from a player for the privilege of playing.

34. **Card room bank.** The operating fund assigned to the card room/games or main card room bank.

35. **Cash equivalents.** Documents, financial instruments other than cash, or anything else of representative value to which the gaming operation has assigned a monetary value. A cash equivalent includes, but is not limited to, tokens, chips, coupons, vouchers, payout slips and tickets, and other items to which a gaming operation has assigned an exchange value.

36. **Cashless system.** A system that performs cashless transactions and maintains records of those cashless transactions.

37. **Cashless transaction.** A movement of funds electronically from one component to another, such as to or from a patron deposit account.

38. **Cash-out ticket.** An instrument of value generated by a gaming machine representing a cash amount owed to a customer at a specific gaming machine. This instrument may be wagered at other machines by depositing the cash-out ticket in the machine bill acceptor.

39. **CD-ROM.** Compact Disc—Read Only Memory.

40. **Chair.** The Chair of the National Indian Gaming Commission.

41. **Chips.** Cash substitutes, in various denominations, issued by a gaming operation and used for wagering.

42. **Class II gaming.** Class II gaming has the same meaning as defined in 25 U.S.C. Section 2703 (7)(A).

43. **Class II gaming system.** All components, whether or not technologic aids in electronic, computer, mechanical, or other technologic form, that function together to aid the play of one or more Class II games, including accounting functions mandated by these regulations or 25 CFR part 547.

44. **Class III gaming.** All forms of gaming that are not Class I or Class II, including games allowed under Tribal State Compact, also known as Compact or Covered game.

45. **Class III gaming machine.** Covered games under Tribal State Compact

46. **Coin-in meter.** The meter that displays the total amount wagered in a gaming machine that includes coins-in and credits played.

47. **Coin meter count machine.** A device used in a coin room to count coins.
48. **Coin room.** An area where coins and tokens are stored.

49. **Coin room inventory.** Coins and tokens stored in the coin room that are generally used for gaming machine department operation.


52. **Complimentary services and items.** Services and items provided to a patron at the discretion of an agent on behalf of the gaming operation or by a third party on behalf of the gaming operation. Services and items may include, but are not limited to, travel, lodging, food, beverages, or entertainment expenses.

53. **Count.** The act of counting and recording the drop and/or other funds. Also, the total funds counted for a particular game, player interface, shift, or other period.

54. **Count room.** A secured room where the coin and cash drop from gaming machines, table games, or other games are transported to and counted.

55. **Count sheet:** a count of a bank or window drawer.

56. **Count team.** Personnel that perform either the count of the gaming machine drop and/or the table game drop.

57. **Counter check.** A form provided by the gaming operation for the customer to use in lieu of a personal check.

58. **Counter game.** A game in which the gaming operation is a party to wagers and wherein the gaming operation documents all wagering activity. The term includes, but is not limited to, bingo, keno, and pari-mutuel race books. The term does not include table games, card games, and gaming machines.

59. **Coupon.** A financial instrument of fixed wagering value that can only be used to acquire non-cashable credits through interaction with a voucher system. This does not include instruments such as printed advertising material that cannot be validated directly by a voucher system.

60. **Credit.** The right granted by a gaming operation to a customer to defer payment of debt or to incur debt and defer its payment.

61. **Credit limit.** The maximum dollar amount of credit assigned to a customer by the gaming operation.

62. **Credit slip:** a form used to record the return of chips from a gaming table to the cage or the transfer of IOUs, markers or negotiable checks from a gaming table to a cage or bankroll.

63. **Critical memory.** Memory locations storing data essential to the functionality of the Class II gaming system.
64. **Customer deposits.** The amounts placed with a cage cashier by customers for customers’ use at a future time.

65. **Deal.** A specific pull-tab game that has a specific serial number associated with each game.

66. **Dealer.** An employee who operates a game, individually or as a part of a crew, administering house rules and making payoffs.

67. **Dedicated camera.** A video or digital camera required to continuously record a specific activity, and not a pan-tilt-zoom (PTZ).

68. **Desksman.** A person who authorizes payment of winning tickets and verifies payouts for keno games.

69. **Director.** The director of the TGRA.

70. **DLL.** A Dynamic-Link Library file.

71. **Download package.** Approved data sent to a component of a Class II gaming system for such purposes as changing the component software.

72. **Draw ticket.** A blank keno ticket whose numbers are punched out when balls are drawn for the game. Used to verify winning tickets.

73. **Drop (for gaming machines or systems).** The total amount of cash, cash-out tickets, coupons, coins, and tokens removed from drop buckets and/or bill acceptor canisters.

74. **Drop (for table games).** The total amount of cash, chips, and tokens removed from drop boxes, plus the amount of credit issued at the tables.

75. **Drop box.** A locked container in which cash or cash equivalents are placed at the time of a transaction, typically used in card games. Where applicable to a card game, the drop box is affixed to the gaming table into which the drop is placed. The game type, table number, and shift are indicated on the box.

76. **Drop box contents keys.** The key used to open drop boxes.

77. **Drop box release keys.** The key used to release drop boxes from tables.

78. **Drop box storage rack keys.** The key used to access the storage rack where drop boxes are secured.

79. **Drop bucket.** A container located in the drop cabinet (or in a secured portion of the gaming machine or system in coinless/cashless configurations) for the purpose of collecting coins, tokens, cash-out tickets, and coupons from the gaming machine or system.

80. **Drop cabinet.** The wooden or metal base of the gaming machine or system that contains the gaming machine or system drop bucket.

81. **Drop period.** The period of time that occurs between sequential drops.
82. **Drop proceeds.** The total amount of financial instruments removed from drop boxes and financial instrument storage components.

83. **DVD.** Digital Video Disk or Digital Versatile Disk.

84. **Earned and unearned take.** Race bets taken on present and future race events. Earned take means bets received on current or present events. Unearned take means bets taken on future race events.

85. **Electromagnetic interference.** The disruption of operation of an electronic device when it is in the vicinity of an electromagnetic field in the radio frequency spectrum that is caused by another electronic device.

86. **Electrostatic discharge.** A single event, rapid transfer of electrostatic charge between two objects, usually resulting when two objects at different potentials come into direct contact with each other.

87. **Emergency drop:** any drop performed at a time other than the designated drop time.

88. **Enroll.** The process by which a Class II gaming system identifies and establishes communications with an additional system component to allow for live gaming activity to take place on that component.

89. **EPROM.** Erasable programmable read-only memory or other equivalent game software media; a non-volatile storage chip or device that may be filled with data and information, that, once written, is not modifiable, and that is retained even if there is no power applied to the system.

90. **Exception report.** A listing of occurrences, transactions or items that fall outside a predetermined range of acceptability.

91. **Fault.** An event that, when detected by a Class II gaming system, causes a discontinuance of game play or other component functions. Financial instrument. Any tangible item of value tendered in Class II game play, including, but not limited to, bills, coins, vouchers and coupons.

92. **Fill.** A transaction whereby a supply of chips, coins, or tokens is transferred from a bankroll to a table game, gaming machine, or gaming system.

93. **Fill slip.** A document evidencing a fill.

94. **Financial instrument.** Any tangible item of value tendered in Class II or Class III game play, including, but not limited to bills, coins, vouchers, and coupons.

95. **Financial instrument acceptor.** Any component that accepts financial instruments, such as a bill validator.

96. **Financial instrument dispenser.** Any component that dispenses financial instruments, such as a ticket printer.

97. **Financial instrument storage component.** Any component that stores financial instruments, such as a drop box, but typically used in connection with player interfaces.
98. **Fixed camera**: a camera fixed into a set position and can only be moved manually.

99. **Flare**: means the information sheet provided by the manufacturer that sets forth the rules of a particular pull tab game and that is associated with a specific deal of pull tabs. The flare shall contain the following information: (1) Name of the game; (2) Manufacturer name or manufacturer’s logo; (3) Ticket count; and (4) Prize structure, which shall include the number of winning pull tabs by denomination, with their respective winning symbols, numbers, or both.

100. **Flash memory**: Non-volatile memory that retains its data when the power is turned off and that can be electronically erased and reprogrammed without being removed from the circuit board.

101. **Floor pars**: means the sum of the theoretical hold percentage of all machines within a gaming machine denomination weighted by the coin-in contribution.

102. **Future wagers**: Bets on races to be run in the future (e.g., Kentucky Derby).

103. **Game**: any Class II or Class III game approved by the TGRA.

104. **Game server**: An electron selection device, utilizing a random number generator.

105. **Game software**: The operational program or programs that govern the play, display of results, and/or awarding of prizes or credits for Class II games.

106. **Gaming activity**: any process related to the operation of a game, including play, surveillance, security, revenue collections, accounting for, reporting and auditing of the results produced.

107. **Gaming area**: any approved location at the gaming facility designated for the operation of a game.

108. **Gaming equipment**: All electronic, electro-mechanical, mechanical, or other physical components utilized in the play of Class II games.

109. **Gaming facility**: the building and ground located on the Tribe’s land and any property that is used by the Tribe in connection with gaming.

110. **Gaming machine**: An Class III electronic or electromechanical machine that allows a player to play games of chance, some of which may be affected by skill, which contains a microprocessor with random number generator capability for outcome selection or computer terminal that accesses an outcome that is subsequently and randomly selected in drawings that are electronically conducted by a central computer or other such methods of chance selection, whether mechanical or electronic. The machine is activated by the insertion of cash or cash equivalents and which awards cash, cash equivalents, merchandise, or a written statement of the player’s accumulated credits, which written statements may be redeemable for cash.

111. **Gaming machine analysis report**: A report prepared that compares theoretical to actual hold by a gaming machine on a monthly or other periodic basis.
112. **Gaming machine booths and change banks.** A booth or small cage in the gaming machine area used to provide change to players, store change aprons and extra coin, and account for jackpot and other payouts.

113. **Gaming machine count.** The total amount of coins, tokens, and cash removed from a gaming machine. The amount counted is entered on the Gaming Machine Count Sheet and is considered the drop. Also, the procedure of counting the coins, tokens, and cash or the process of verifying gaming machine coin and token inventory.

114. **Gaming machine pay table.** The reel strip combinations illustrated on the face of the gaming machine that can identify payouts of designated coin amounts.

115. **Gaming operation accounts receivable (for gaming operation credit).** Credit extended to gaming operation customers in the form of markers, returned checks, or other credit instruments that have not been repaid.

116. **Gaming promotion.** Any promotional activity or award that requires game play as a condition of eligibility.

117. **Gaming station:** any table, counter, electronic player station, gaming machine, or gaming system designated for the acceptance of a wager.

118. **Gaming system:** a Class II gaming system.

119. **General Council.** The governing body of the Tribe

120. **Generally Accepted Accounting Principles (GAAP).** A widely accepted set of rules, conventions, standards, and procedures for reporting financial information, as established by the Financial Accounting Standards Board (FASB), including, but not limited to, the standards for casino accounting published by the American Institute of Certified Public Accountants (AICPA).

121. **Generally Accepted Auditing Standards (GAAS).** A widely accepted set of standards that provide a measure of audit quality and the objectives to be achieved in an audit, as established by the Auditing Standards Board of the American Institute of Certified Public Accountants (AICPA).

122. **Governmental Accounting Standards Board (GASB).** Generally accepted accounting principles used by state and local governments.

123. **Gross gaming revenue.** Annual total amount of cash wagered on Class II and Class III games and admission fees (including table or card fees), less any amounts paid out as prizes or paid for prizes awarded.

124. **Handpay.** A predetermined dollar amount set in machine options at which point a machine will stop play for the customer to be paid by an agent of the casino.

125. **Handle:** the total amount wagered.

126. **Hardware.** Gaming equipment.

127. **Hold.** The relationship of win to coin-in for gaming machines and win to drop for table games.
128. **Hub.** The person or entity that is licensed to provide the operator of a pari-mutuel wagering operation information related to horse racing that is used to determine winners of races or payoffs on wagers accepted by the pari-mutuel wagering operation.

129. **Impressed bank:** means a bank or bankroll that is set at a fixed dollar amount.

130. **Independent.** The separation of functions to ensure that the agent or process monitoring, reviewing, or authorizing the controlled activity, function, or transaction is separate from the agents or process performing the controlled activity, function, or transaction.

131. **Internal audit.** Persons who perform an audit function of a gaming operation that are independent of the department subject to audit. Independence is obtained through the organizational reporting relationship, as the internal audit department shall not report to management of the gaming operation. Internal audit activities should be conducted in a manner that permits objective evaluation of areas examined. Internal audit personnel may provide audit coverage to more than one operation within the Tribe’s gaming operation holdings.

132. **Interruption.** Any form of mis-operation, component failure, or interference to the Class II gaming equipment.

133. **Issue slip.** A copy of a credit instrument that is retained for numerical sequence control purposes.

134. **Jackpot.** The top award payout of the machine. The machine will stop play for the customer to be paid by an agent of the casino.

135. **Jackpot payout.** The portion of a jackpot paid by gaming machine personnel. The amount is usually determined as the difference between the total posted jackpot amount and the coins paid out by the machine. May also be the total amount of the jackpot.

136. **Jackpot payout ticket:** a form on which a jackpot payout is recorded.

137. **Kiosk.** A device capable of redeeming vouchers and/or wagering credits or initiating electronic transfers of money to or from a patron deposit.

138. **Lines of credit:** the privilege granted by a gaming operation to a patron to:

   (1) Defer payment of debt; or

   (2) Incur debt and defer its payment under specific terms and conditions.

139. **Lammer button.** A type of chip that is placed on a gaming table to indicate that the amount of chips designated thereon has been given to the customer for wagering on credit before completion of the credit instrument. Also can mean a type of chip used to evidence transfers between table banks and card room banks.

140. **Linked electronic game.** Any game linked to two (2) or more gaming operations that are physically separated and not regulated by the same TGRA.

141. **Linked progressive systems:** electronic gaming devices, monitored by an independent vendor, networked with other gaming jurisdictions involving a common progressive jackpot(s) for participating players.
142. **Main card room bank.** A fund of cash, coins, and chips used primarily for poker and pan card game areas. Used to make even cash transfers between various games as needed. May be used similarly in other areas of the gaming operation.

143. **Manual payout.** Any non-automated payout.

144. **Marker.** A document, signed by the patron, promising to repay credit issued by the gaming operation.

145. **Marker credit play.** When players are allowed to purchase chips using credit in the form of a marker.

146. **Marker inventory form.** A form maintained at table games or in the gaming operation pit that are used to track marker inventories at the individual table or pit.

147. **Marker transfer form.** A form used to document transfers of markers from the pit to the cage.

148. **Master credit record.** A form to record the date, time, shift, game, table, amount of credit given, and the signatures or initials of the persons extending the credit.

149. **Master game program number.** The game program number listed on a gaming machine EPROM.

150. **Master game sheet.** A form used to record, by shift and day, each table game’s winnings and losses. This form reflects the opening and closing table inventories, the fills and credits, and the drop and win.

151. **Mechanical coin counter.** A device used to count coins that may be used in addition to or in lieu of a coin weigh scale.

152. **Meter.** An electronic (soft) or mechanical (hard) apparatus in a gaming machine or system. May record the number of coins wagered, the number of coins dropped, the number of times the handle was pulled, or the number of coins paid out to winning players.

153. **Meter reading summary:** a report of gaming machine or system meter readings recorded when the bill validator drop box is removed from the cabinet.

154. **MICS.** Minimum Internal Control Standards

155. **Modification.** A revision to any hardware or software used in a Class II gaming system.

156. **Monitoring and Control System (MCS):** an on-line system to monitor gaming machines or systems through secure transmissions of data including, but not limited to, detecting, logging and reporting designated game events, collecting meter and financial data and security information.

157. **Motion activated dedicated camera.** A video or digital camera that, upon its detection of activity or motion in a specific area, begins to record the activity or area.

158. **Multi-game machine.** A gaming machine that includes more than one type of game option.
159. **Multi-race ticket.** A keno ticket that is played in multiple games.

160. **Online gaming machine monitoring system.** A system used by a gaming operation to monitor gaming machine meter readings and/or other activities on an on-line basis.

161. **Net win:** the difference between gaming wins and losses before deducting costs and expenses

162. **Network communication equipment.** A device or collection of devices that controls data communication in a system including, but not limited to, cables, switches, hubs, routers, wireless access points, landline telephones and cellular telephones.

163. **Non-cashable credit.** Credits given by an operator to a patron; placed on a Class II gaming system through a coupon, cashless transaction or other approved means; and capable of activating play but not being converted to cash.

164. **On-line gaming machine or gaming system monitoring system:** a system used by a gaming operation to monitor gaming machine or system meter readings and/or other activities on an on-line basis.

165. **Opener network communication equipment:** a device or collection of devices that controls data communication in a system including, but not limited to, cables, switches, hubs, routers, wireless access points, landline telephones and cellular phones.

166. **Order for credit.** A form that is used to request the transfer of chips or markers from a table to the cage. The order precedes the actual transfer transaction that is documented on a credit slip.

167. **Order for fill:** a document prepared to authorize the preparation of a fill slip

168. **Outstation.** Areas other than the main keno area where bets may be placed and tickets paid.

169. **Pan-Tilt-Zoom (PTZ):** a camera hat has the capabilities of panning right and left, up and down, and adjusting focus on a specific area.

170. **Par percentage.** The percentage of each dollar wagered that the house wins (i.e., gaming operation advantage).

171. **Par sheet.** A specification sheet for a gaming machine that provides machine hold percentage, model number, hit frequency, reel combination, number of reels, number of coins that can be accepted, and reel strip listing.

172. **Pari-mutuel wagering.** A system of wagering on horse races, jai-alai, greyhound, and harness racing, where the winners divide the total amount wagered, net of commissions and operating expenses, proportionate to the individual amount wagered.

173. **Patron.** A person who is a customer or guest of the gaming operation and may interact with a Class II or Class III game. Also may be referred to as a “player.”

174. **Patron deposit account.** An account maintained on behalf of a patron, for the deposit and withdrawal of funds for the primary purpose of interacting with a gaming activity.
175. **Payment slip.** That part of a marker form on which customer payments are recorded.

176. **Payout.** A transaction associated with a winning event.

177. **PIN.** The personal identification number used to access a player’s account.

178. **Pit podium.** A stand located in the middle of the tables used by gaming operation supervisory personnel as a workspace and a record storage area.

179. **Pit supervisor.** The employee who supervises all games in a pit.

180. **Player.** A person who is a customer or guest of the gaming operation and may interact with a Class II or Class III game. Also may be referred to as a “patron.”

181. **Player interface.** Any component(s) of a gaming system (Class II) or a gaming machine (Class III), including an electronic or technologic aid (not limited to terminals, player stations, handhelds, fixed units, etc.), that directly enable players interaction in a Class II or Class III game.

182. **Player tracking system:** a system typically used in gaming machine departments that can record the gaming machine play of individual customers

183. **Player tracking card:** a card utilized in a Player Tracking System that is typically inserted in a gaming machine, and which identifies by unique player number the person playing the gaming machine and records the gaming machine play of the individual using the card

184. **Post time.** The time when a pari-mutuel track stops accepting bets in accordance with rules and regulations of the applicable jurisdiction.

185. **Primary and secondary jackpots.** Promotional pools offered at certain card games that can be won in addition to the primary pot.

186. **Prize payout.** Payment to a player associated with a winning or qualifying event.

187. **Prize schedule.** The set of prizes available to players for achieving pre-designated patterns in a Class II game.

188. **Program storage media.** An electronic data storage component, such as a CD-ROM, EPROM, hard disk, or flash memory on which software is stored and from which software is read.

189. **Progressive gaming machine.** A gaming machine, with a payoff indicator, in which the payoff increases as it is played (i.e., deferred payout). The payoff amount is accumulated, displayed on a machine, and will remain until a player lines up the jackpot symbols that result in the progressive amount being paid.

190. **Progressive jackpot.** Deferred payout from a progressive gaming machine.

191. **Progressive prize.** A prize that increases by a selectable or predefined amount based on play of a Class II game.

192. **Progressive table game.** Table games that offer progressive jackpots.
193. **Promotional payout.** Merchandise or awards given to players by the gaming operation based on a wagering activity.

194. **Promotional progressive pots and/or pools.** Funds contributed to a game by and for the benefit of players that are distributed to players based on a predetermined event.

195. **Rabbit ears.** Means a device, generally V-shaped, that hold the numbered balls selected during a keno or bingo game so that the numbers are visible to players and employees.

196. **Rake.** A commission charged by the house for maintaining or dealing a game such as poker.

197. **Rake circle.** The area of a table where rake is placed.

198. **Random number generator.** A device that generates numbers in the absence of a pattern. May be used to determine numbers selected in various games such as keno and bingo. Also commonly used in gaming machines to generate game outcome. A software module, hardware component or combination of these designed to produce outputs that are effectively random.

199. **Recording device:** any device used to record audio and/or video images

200. **Reel symbols.** Symbols listed on reel strips of gaming machines.

201. **Reflexive software.** Any software that has the ability to manipulate and/or replace a randomly generated outcome for the purpose of changing the results of a Class II game.

202. **Removable/rewritable storage media.** Program or data storage components that can be removed from gaming equipment and be written to, or rewritten by, the gaming equipment or by other equipment designed for that purpose.

203. **Rim credit.** Extensions of credit that are not evidenced by the immediate preparation of a marker and does not include call bets

204. **Runner.** A gaming employee who transports chips/cash to or from a gaming table and a cashier

205. **SAM.** A screen-automated machine used to accept pari-mutuel wagers. SAM’s also pay winning tickets in the form of a voucher, which is redeemable for cash.

206. **Secured area:** a locked area in the gaming facility generally containing sensitive gaming supplies, funds, computer hardware and software, surveillance equipment, financial information, and any other locations as designated by the Director.

207. **Sensitive gaming supplies:** any gaming supplies that may affect the outcome or payouts of games including playing cards, dice, keno balls, bingo balls, bingo paper, and other equipment as designated by the Director

208. **Sensitive key:** a key to any secured area or gaming equipment in the gaming facility

209. **Series number.** The unique identifying number printed on each sheet of bingo paper that identifies the bingo paper as a series or packet. The series number is not the free space or center space number located on the bingo paper.
210. **Server.** A computer that controls one or more applications or environments within a Class II gaming system.

211. **Shift.** A time period, unless otherwise approved by the tribal gaming regulatory authority, not exceed 24 hours.

212. **Shill.** An agent financed by the gaming operation and acting as a player.

213. **Short pay.** A payoff from a gaming machine that is less than the listed amount.

214. **SICS (System of Internal Control Standards).** An overall operational framework for a gaming operating that incorporates principles of independence and segregation of function, and is comprised of written policies, procedures, and standard practices based on overarching regulatory standards specifically designed to create a system of checks and balances to safeguard the integrity of a gaming operation and protect its assets from unauthorized access, misappropriation, forgery, theft, or fraud.

215. **Soft count.** The count of the contents in a drop box or a bill acceptor canister.

216. **Signature:** at a minimum, an initial followed by the complete last name

217. **Slip dispenser:** a locked device used primarily in a cage to dispense fill and credit slips in numerical sequence

218. **Smart card.** A card with embedded integrated circuits that possesses the means to electronically store or retrieve account data.

219. **Statistical drop.** Total amount of money, chips and tokens contained in the drop boxes, plus pit credit issued, minus pit credit payments in cash in the pit.

220. **Statistical win.** Closing bankroll, plus credit slips for cash, chips or tokens returned to the cage, plus drop, minus opening bankroll, minus fills to the table, plus marker credits.

221. **State Compliance Agency (SCA):** Oklahoma state agency that regulates tribal gaming under the Compact

222. **Sufficient clarity.** The capacity of a surveillance system to record images at a minimum of 20 frames per second or equivalent recording speed and at a resolution sufficient to clearly identify the intended activity, person, object, or location. Or the use of digital video recorders which record and display images with a minimum resolution of 2CIF (640 pixels x 240 pixels) and operates at a speed that records and allows for clear identification of the intended activity, person, object, or location, with clarity equal to or better than analog recording at 20 frames per second. Multiplexer tape recording are insufficient to satisfy the requirement of sufficient clarity.

223. **Surveillance operation room(s).** The secured area(s) where surveillance takes place and/or where active surveillance equipment is located.

224. **Surveillance system.** A system of video or digital cameras, monitors, recorders, video printers, switches, selectors, and other equipment used for surveillance.

225. **Table games.** Games that are banked by the house or a pool whereby the house or the pool pays all winning bets and collects from all losing bets.
226. **Table inventory.** The total coins, chips, and markers at a table.

227. **Table inventory form.** The form used by gaming operation supervisory personnel to document the inventory of chips, coins, and tokens on a table at the beginning and ending of a shift.

228. **Table tray.** The container located on gaming tables where chips, coins, or cash are stored that are used in the game.

229. **Take.** The same as earned and unearned take.

230. **Test/diagnostics mode.** A mode on a component that allows various tests to be performed on the Class II gaming system hardware and software.

231. **Testing laboratory.** An organization recognized by a TGRA pursuant to § 547.5(f).

232. **TGRA.** Tribal gaming regulatory authority, which is the entity authorized by tribal law to regulate gaming conducted pursuant to the Indian Gaming Regulatory Act, also referred to as the Fort Sill Apache Gaming Commission.

233. **Theoretical hold.** The intended hold percentage or win of an individual gaming machine as computed by reference to its payout schedule and reel strip settings or EPROM.

234. **Theoretical hold worksheet.** A worksheet provided by the manufacturer for all gaming machines that indicate the theoretical percentages that the gaming machine should hold based on adequate levels of coin-in. The worksheet also indicates the reel strip settings, number of credits that may be played, the payout schedule, the number of reels and other information descriptive of the particular type of gaming machine.

235. **Tier A.** Gaming operations with annual gross gaming revenues of more than $3 million but not more than $8 million.

236. **Tier B.** Gaming operations with annual gross gaming revenues of more than $8 million but not more than $15 million.

237. **Tier C.** Gaming operations with annual gross gaming revenue of more than $15 million.

238. **Tokens.** A coin-like cash substitute, in various denominations, used for gambling transactions.

239. **TGRA.** Tribal Gaming Regulatory Authority, which is the entity authorized by tribal law to regulate gaming conducted pursuant to the Indian Gaming Regulatory Act.

240. **TICS.** Tribal Internal Control Standards established by the TGRA.


242. **Unenroll.** The process by which a Class II gaming system disconnects an enrolled system component, disallowing any live gaming activity to take place on that component.

243. **Vault.** A secure area where cash and cash equivalents are stored.
244. **Voucher.** A financial instrument of fixed wagering value, usually paper, that can be used only to acquire an equivalent value of cashable credits or cash through interaction with a voucher system.

245. **Voucher system.** A system that securely maintains records of vouchers and coupons; validates payment of vouchers; records successful or failed payments of vouchers and coupons; and controls the purging of expired vouchers and coupons.

246. **Wager:** a sum of money risked on an uncertain consequence

247. **Weigh/count.** The value of coins and tokens counted by a weigh machine.

248. **Weigh scale calibration module.** The device used to adjust a coin weigh scale.

249. **Weigh scale interface.** A communication device between the weigh scale used to calculate the amount of funds included in drop buckets and the computer system used to record the weigh data.

250. **Weigh tape.** The tape where weighed coin is recorded.

251. **Wide area progressive gaming machine.** A progressive gaming machine that is linked to machines in other operations and play on the gaming machines affect the progressive amount. As wagers are placed, the progressive meters on all of the linked machines increase.

252. **Win.** The net win resulting from all gaming activities. Net win results from deducting all gaming losses from all wins prior to considering associated operating expenses.

253. **Win-to-write hold percentage.** Win divided by write to determine hold percentage

254. **Wireless technology.** A type of local area network that uses either high-frequency radio waves or line of sight infrared light rather than wires to communicate between nodes

255. **Wrap.** The method of storing coins after the count process has been completed, including, but not limited to, wrapping, racking, or bagging. May also refer to the total amount or value of the counted and stored coins.

256. **Write.** The total amount wagered in keno, bingo, pull tabs, or pari-mutuel operations.

257. **Writer.** An employee who writes keno, bingo, pull tabs, or pari-mutuel tickets. A keno writer usually also makes payouts.
CHAPTER 3
MINIMUM INTERNAL CONTROL STANDARDS: BINGO

I. Bingo Minimum Internal Control Standards

A. Bingo Computer applications. For any computer applications utilized, alternate documentation and/or procedures that provide at least the level of control described by the standards in this section, as approved by the TGRA, will be acceptable.

B. Supervision. Supervision must be provided as need for bingo operations by an agent(s) with authority equal to or greater than those being supervised.

C. General Equipment Maintenance and Security

1. Access to gaming equipment shall be restricted to authorized personnel.

2. Equipment shall be maintained and checked for accuracy on a periodic basis by a department independent of the Bingo Department

3. Maintenance problems shall be reported to management personnel independent of the Bingo Department for investigation

4. Procedures to inspect Bingo balls for defects or evidence of tampering prior to being put into play and, as necessary, shall be approved by the TGRA.

D. Bingo Card Inventory

1. Physical bingo card inventory controls must address the placement of orders which include procedures identifying signing authorities, sound procurement processes demonstrating separation of duties as established by the gaming operations and approved by TGRA, receipt, storage, issuance, removal, and cancellation of bingo card inventory to ensure that:

   a. The bingo card inventory can be accounted for at all times; and

   b. Bingo cards have not been marked, altered, or otherwise manipulated.

2. Receipt from supplier.

   a. When bingo card inventory is initially received from the supplier, it must be inspected (without breaking the factory seals, if any), counted, inventoried, and secured by an authorized agent.

   b. Bingo card inventory records must include the date received, quantities received, and the name of the individual conducting the inspection.

3. Storage.

   a. Bingo cards must be maintained in a secure location, accessible only to authorized agents, and with surveillance coverage adequate to identify persons accessing the storage area.
b. For all Tier operations, bingo card inventory may be stored in a cabinet, closet, or other similar area; however, such area must be secured and separate from the working inventory.

4. Issuance and returns of inventory.

a. Controls must be established for the issuance and return of bingo card inventory. All bingo paper used during a session and any remaining paper shall be returned to inventory after a session. Records signed by the issuer and recipient must be created under the following events:

i. Issuance of inventory from storage to a staging area;

ii. Issuance of inventory from a staging area to the cage or sellers;

iii. Return of inventory from a staging area to storage; and

iv. Return of inventory from cage or seller to staging area or storage.

5. Cancellation and removal.

a. Bingo cards removed from inventory that are deemed out of sequence, flawed or misprinted and not returned to the supplier must be cancelled to ensure that they are not utilized in the play of a bingo game. Bingo cards that are removed from inventory and returned to the supplier or cancelled must be logged as removed from inventory.

b. Bingo cards associated with an investigation must be retained intact outside of the established removal and cancellation policy.


a. The inventory of bingo cards must be tracked and logged from receipt until use or permanent removal from inventory.

b. The bingo card inventory record(s) must include:

i. Date;

ii. Shift or session;

iii. Time;

iv. Location;

v. Inventory received, issued, removed, and returned;

vi. Signature of agent performing transaction;

vii. Signature of agent performing the reconciliation;

viii. Any variance;

ix. Beginning and ending inventory; and
x. Description of inventory transaction being performed.

E. Bingo Card Sales

1. Agents who sell bingo cards must not be the sole verifier of bingo cards for prize payouts.

2. Manual bingo card sales: In order to adequately record, track, and reconcile sales of bingo cards, the following information must be documented:
   a. Date;
   b. Shift or session;
   c. Number of bingo cards issued, sold, and returned;
   d. Dollar amount of bingo card sales;
   e. Signature, initials, or identification number of an independent agent who verified the bingo cards returned to inventory and dollar amount of bingo card sales.

3. Bingo card sale voids must be processed in accordance with the rules of the game and established controls that must include the following:
   a. Patron refunds;
   b. Adjustments to bingo card sales to reflect voids;
   c. Adjustment to bingo card inventory;
   d. Documentation of the reason for the void; and
   e. Authorization for all voids.

4. Class II gaming system bingo card sales. In order to adequately record, track and reconcile sales of bingo cards, the following information must be documented from the server (this is not required if the system does not track the information, but system limitation(s) must be noted):
   a. Date;
   b. Time;
   c. Number of bingo cards sold;
   d. Dollar amount of bingo card sales; and
   e. Amount in, amount out and other associated meter information.

5. The cut-off time to purchase bingo cards shall be established by the Bingo Manager and conspicuously posted.

6. Cards shall not be voided after the start of a game unless approved by a Bingo Supervisor, evidenced by signature and employee identification number.
F. Draw.

1. The Gaming Operation must establish and implement controls and procedures ensure that all eligible objects used in the conduct of the bingo game are available to be drawn and have not been damaged or altered. Verification of physical objects must be performed by two agents before the start of the first bingo game/session. At least one of the verifying agents must be a supervisory agent or independent of the bingo games department.

2. Where the selection is made through an electronic aid, certification in accordance with 25 CFR 547.14 is acceptable for verifying the randomness of the draw and satisfies the requirements of this section.

3. Controls must be established and procedures implemented to provide a method of recall of the draw which includes the order and identity of the objects drawn, for dispute resolution purposes.

4. Verification and display of draw. Controls must be established and procedures implemented to ensure that:
   
   a. The identity of each object drawn is accurately recorded and transmitted to the participants. The procedures must identify the method used to ensure the identity of each object drawn.
   
   b. For all games offering a prize payout of $1,200 or more, as the objects are drawn, the identity of the objects are immediately recorded and maintained for a minimum of 24 hours.
   
   c. Controls must be established and procedures implemented to ensure that numbered balls are placed back into the selection device in plain sight of a camera or witnessing employee prior to calling the next game.

G. Prize Payout

1. The Gaming Operation must establish and implement controls and procedures for cash and cash equivalents that address the following:
   
   a. Identification of the agent authorized (by position) to make a payout;
   
   b. Predetermined payout authorization levels (by position);
   
   c. Documentation procedures ensuring separate control of the cash accountability functions; and
   
   d. Establish audit procedures including time frames for auditing payout transactions

2. The Gaming Operation must establish and implement controls and procedures for the verification of validity of the following for the game in play prior to payment of a winning prize:
   
   a. winning card(s);
   
   b. objects drawn; and
c. the previously designated arrangement of numbers or designations on the winning cards, as described in 25 U.S.C.2703(7)(A).

3. At least two agents must verify that the card, objects drawn, and previously designated arrangement were valid for the game in play.

4. Where an automated verification method is available, verification by such method is acceptable.

5. Validation.
   a. For manual payouts, at least two agents must determine the validity of the claim prior to the payment of a prize. The system may serve as one of the validators.
   b. For automated payouts, the system may serve as the sole validator of the claim.

6. Verification.
   a. For manual payouts, at least two agents must verify that the winning pattern has been achieved on the winning card prior to the payment of a prize. The system may serve as one of the verifiers.
   b. For automated payouts, the system may serve as the sole verifier that the pattern has been achieved on the winning card.

   a. At least two agents must authorize, sign, and witness all manual prize payouts above $1,200, or a lower threshold as authorized by management and approved by the TGRA and documented in the manual payout procedures.
   b. Manual prize payouts above $20,000 (based upon Tier C facility with less than $100,000,000 in gross gaming revenues) must require one of the two signatures and verifications to be a supervisory or management employee independent of the operation of any Class II Gaming System bingo.
   c. A Class II gaming system may substitute for one authorization/signature verifying, validating or authorizing a winning card, but may not substitute for a supervisory or management authorization/signature.

8. Payout records, including manual payout records, must include the following information:
   a. Date and time;
   b. Amount of the payout (alpha & numeric for player interface payouts); and
   c. Bingo card identifier or player interface identifier.
   d. Manual payout records must also include the following:
      i. Game name or number;
ii. Description of pattern covered, such as cover-all or four corners;

iii. Signature of all, but not less than two, agents involved in the transaction;

iv. For override transactions, verification by a supervisory or management agent independent of the transaction; and

v. Any other information necessary to substantiate the payout

H. Cash and cash equivalent controls.

1. Cash or cash equivalents exchanged between two persons must be counted independently by at least two agents and reconciled to the recorded amounts at end of each shift or session. Unexplained variances must be documented and maintained. Unverified transfers of cash or cash equivalents are prohibited.

2. The Gaming Operation must implement procedures to control cash or cash equivalents based on the amounts of the transaction. These procedures must include documentation by shift, session, or other relevant time period of the following:

   a. Inventory, including any increases or decreases;
   
   b. Transfers;
   
   c. Exchanges, including acknowledging signatures or initials; and
   
   d. Resulting variances.

3. Any change to the control of accountability, exchange, or transfer requires that cash or cash equivalents be counted and recorded independently by at least two agents and reconciled to the recorded amount.

II. Technologic Aids to the Play of Bingo (Class II Gaming Systems and equipment). All Class II gaming systems in use or intended for use in the gaming operation must be approved by the TGRA and comply with the standards contained in this section as well as the “minimum Technical Standards for Gaming Equipment Used with the Play of Class II Games” contained in 25 C.F.R. part 547. Controls must be established and procedures implemented to safeguard the integrity of technologic aids to the play of bingo during installations, operations, modifications, removal and retirements. Such procedures must include the following:

A. Shipping and receiving procedures which demonstrate separation of duties, reconciliation of paperwork and auditing functions.

1. A communication procedure must be established between the supplier, the gaming operation, and the TGRA to properly control the shipping and receiving of all software and hardware components. Such procedures must include:

   a. Notification of pending shipments must be provided to the TGRA by the gaming operation;
   
   b. Certification in accordance with 25 CFR part 547;
c. Notification from the supplier to the TGRA, or the gaming operation as approved by the TGRA, of the shipping date and expected date of delivery. The shipping notification must include:

i. Name and address of the supplier;

ii. Description of shipment;

iii. For player interfaces: a serial number;

iv. For software: software version and description of software

v. Method of shipment; and

vi. Expected date of delivery

2. Procedures must be implemented for the exchange of Class II gaming system components for maintenance and replacement.

3. Class II gaming system components must shipped in a secure manner to deter unauthorized access.

4. The TGRA, or its designee, must receive all Class II gaming system components and game play software packages, and verify the contents against the shipping notification.

B. Access credential control methods.

1. Controls must be established to restrict access to the Class II gaming system components, as set forth in 25 C.F.R § 543.20, Information and Technology.

C. Recordkeeping and audit processes.

1. The gaming operation must maintain the following records, as applicable, related to installed game servers and player interfaces:

a. Date placed into service;

b. Date made available for play;

c. Supplier;

d. Software version;

e. Serial number;

f. Game title;

g. Asset and/or location number;

h. Seal number; and

i. Initial meter reading.
2. Procedures must be implemented for auditing such records in accordance with 25 C.F.R. § 543.23, Audit and Accounting.

D. System software signature verification.

1. Procedures must be implemented for system software verifications. These procedures must include comparing signatures generated by the verification programs required by 25 CFR § 547.8, to the signatures provided in the independent test laboratory letter for that software.

2. An agent independent of the bingo operation must perform system software signature verification(s) to verify that only approved software is installed.

3. Procedures must be implemented for investigating and resolving any software verification variances.

4. Internal audits must be conducted as set forth in 25 CFR § 543.23, Audit and Accounting. Such audits must be documented.

E. Installation testing.

1. Testing must be completed during the installation process to verify that the player interface has been properly installed. This must include testing of the following, as applicable:
   
   a. Communication with the Class II gaming system;
   
   b. Communication with the accounting system;
   
   c. Communication with the player tracking system;
   
   d. Currency and vouchers to bill acceptor
   
   e. Voucher printing;
   
   f. Meter increments;
   
   g. Pay table, for verification;
   
   h. Player interface denomination, for verification;
   
   i. All buttons, to ensure that all are operational and programmed appropriately;
   
   j. System components, to ensure that they are safely installed at location; and
   
   k. Locks, to ensure that they are secure and functioning.

2. Display of rules and necessary disclaimers.

3. The Gaming Operation must verify that all game rules and disclaimers are displayed at all times or made readily available to the player upon request, as required by 25 CFR part 547;

4. TGRA approval of all technologic aids before they are offered for play;
5. All Class II gaming equipment must comply with 25 CFR part 547, Minimum Technical Standards for Gaming Equipment Used With the Play of Class II Games; and

6. Dispute resolution.

F. Operations.

1. Malfunctions. Procedures must be implemented to investigate, document and resolve malfunctions. Such procedures must address the following:
   a. Determination of the event causing the malfunction;
   b. Review of relevant records, game recall, reports, logs, surveillance records;
   c. Repair or replacement of the Class II gaming component;
   d. Verification of the integrity of the Class II gaming component before restoring it to operation; and

2. Removal, retirement and/or destruction. Procedures must be implemented to retire or remove any or all associated components of a Class II gaming system from operation. Procedures must include the following:
   a. For player interfaces and components that accept cash or cash equivalents:
      i. Coordinate with the drop team to perform a final drop;
      ii. Collect final accounting information such as meter readings, drop and payouts;
      iii. Remove and/or secure any or all associated equipment such as locks, card reader, or ticket printer from the retired or removed component; and
      iv. Document removal, retirement, and/or destruction.
   b. For removal of software components:
      i. Purge and/or return the software to the license holder; and
      ii. Document the removal.
   c. For other related equipment such as blowers, cards, interface cards:
      i. Remove and/or secure equipment; and
      ii. Document the removal or securing of equipment.
   d. For all components:
      i. Verify that unique identifiers, and descriptions of removed/retired components are recorded as part of the retirement documentation; and
ii. Coordinate with the accounting department to properly retire the component in the system records.

e. TGRA must authorize destruction of any Class II gaming system components. Established by operations and approved by TGRA, procedures must be developed to destroy such components. Such procedures must include the following:

i. Methods of destruction;

ii. Witness or surveillance of destruction;

iii. Documentation of all components destroyed; and

iv. Signatures of agent(s) destroying components attesting to destruction.

G. Vouchers

1. Controls must be established and procedures implemented to:

a. Verify the authenticity of each voucher redeemed.

b. If the voucher is valid, verify that the patron is paid the appropriate amount.

c. Document the payment of a claim on a voucher that is not physically available or a voucher that cannot be validated such as a mutilated, expired, lost, or stolen voucher.

d. Retain payment documentation for reconciliation purposes.

e. For manual payment of a voucher of $500 or more, require a supervisory employee to verify the validity of the voucher prior to payment.

2. Vouchers paid during a period while the voucher system is temporarily out of operation must be marked “paid” by the cashier.

3. Vouchers redeemed while the voucher system was temporarily out of operation must be validated as expeditiously as possible upon restored operation of the voucher system.

4. Paid vouchers must be maintained in the cashier’s accountability for reconciliation purposes.

5. Unredeemed vouchers can only be voided in the voucher system by supervisory employees. The accounting department will maintain the voided voucher, if available.

H. Information and Technology Controls. All relevant controls from 25 CFR § 543.20, Information and Technology will apply.

I. Revenue Audit. Standards for revenue audit of bingo are contained in 25 CFR § 543.24, Revenue Audit.
J. **Variance.** The operation must establish, as approved by the TGRA, the threshold level at which a variance, including deviations from the mathematical expectations required by 25 CFR § 547.4, will be reviewed to determine the cause. Any such review must be documented.
CHAPTER 4
MINIMUM INTERNAL CONTROL STANDARDS: PULL TABS (542)

I. Computer applications. For any computer application utilized, alternate documentation
and/or procedures that provide at least the level of control described by the standards in this
section, as approved by the Tribal gaming regulatory authority, will be acceptable.

II. Pull Tabs

A. Supervision. Supervision must be provided as needed for pull tab operations and over
pull tab storage areas by an agent(s) with authority equal to or greater than those being
supervised.

B. Pull tab inventory. The Gaming Operation shall establish, and the TGRA shall approve,
procedures that ensure the following:

1. Access to pull tabs is restricted to authorized agents;

2. Pull tab inventory (including unused tickets) shall be controlled by agents
   independent of pull tab sales;

3. Purchased pull tabs shall be inventoried and secured by a person or persons
   independent of the pull tab sales.

4. The issue of pull tabs to the cashier or sales location shall be documented and signed
   for by the person responsible for inventory control and the cashier. The document log
   shall include the serial number of the pull tabs issued.

5. Appropriate documentation shall be given to the redemption booth for purposes of
determining if the winner purchased the pull tab from the pull tabs issued by the
   gaming operation. Electronic verification satisfies this requirement.

6. At the end of each month, a person or persons independent of pull tab sales and
   inventory control shall verify the accuracy of the ending balance in the pull tab
   control by reconciling the pull tabs on hand.

7. A monthly comparison for reasonableness shall be made of the amount of pull tabs
   sold from the pull tab control log to the amount of revenue recognized.

C. Access.

1. Access to pull tabs shall be restricted to authorized person

D. Transfers.

1. Transfers of pull tabs from storage to the sale location shall be secured and
   independently controlled.

E. Winning pull tabs.

1. Winning pull tabs shall be verified and paid as follows:
a. Payouts in excess of a dollar amount determined by the gaming operation, as approved by the Tribal gaming regulatory authority, shall be verified by at least two employees.

b. Total payout shall be computed and recorded by shift.

c. The winning pull tabs shall be voided so that they cannot be presented for payment again.

2. Personnel independent of pull tab operations shall verify the amount of winning pull tabs redeemed each day.

F. Accountability form.

1. All funds used to operate the pull tab game shall be recorded on an accountability form.

2. All funds used to operate the pull tab game shall be counted independently by at least two persons and reconciled to the recorded amounts at the end of each shift or session. Unverified transfers of cash and/or cash equivalents are prohibited.

G. Standards for statistical reports.

1. Records shall be maintained, which include win, write (sales), and a win-to-write hold percentage as compared to the theoretical hold percentage derived from the flare, for each deal or type of game, for:

   a. Each shift;

   b. Each day;

   c. Month-to-date; and

   d. Year-to-date or fiscal year-to-date as applicable.

2. A manager independent of the pull tab operations shall review statistical information at least on a monthly basis and shall investigate any large or unusual statistical fluctuations. These investigations shall be documented, maintained for inspection, and provided to the Tribal gaming regulatory authority upon request.

3. Each month, the actual hold percentage shall be compared to the theoretical hold percentage. Any significant variations (±3%) shall be investigated.

H. Electronic equipment.

1. If the gaming operation utilizes electronic equipment in connection with the play of pull tabs, then the following standards shall also apply.

   a. If the electronic equipment contains a bill acceptor, then §542.21(e) and (f), §542.31(e) and (f), or §542.41(e) and (f) (as applicable) shall apply.
b. If the electronic equipment uses a bar code or microchip reader, the reader shall be tested periodically to determine that it is correctly reading the bar code or microchip.

c. If the electronic equipment returns a voucher or a payment slip to the player, then §542.13(n)(as applicable) shall apply.

d. If the electronic equipment utilizes patron account access cards for activation of play, then Sec. 542.13(o) (as applicable) shall apply.
CHAPTER 5
MINIMUM INTERNAL CONTROL STANDARDS: CARD GAMES

I. Card Games

A. Computer applications. For any computer applications utilized, alternate documentation and/or procedures that provide at least the level of control described by the standards in this section, as approved by the TGRA, will be acceptable.

B. Standards for Supervision. Supervision shall be provided at all times the card room is in operation by an agent(s) with authority equal to or greater than those being supervised.
   1. A supervisor may function as a dealer without any other supervision if disputes are resolved by supervisory personnel independent of the transaction or independent of the card games department; or
   2. A dealer may function as a supervisor if not dealing the game.

C. Exchanges or transfers.
   1. Exchanges between table banks and the main card room bank (or cage, if a main card room bank is not used) in excess of $24.99 shall be authorized by a supervisor. All exchanges shall be evidenced by the use of a lammer unless the exchange of chips, tokens, and/or cash takes place at the table.
   2. Exchanges from the main card room bank (or cage, if a main card room bank is not used) to the table banks must verified by the card room dealer and the runner.
   3. Transfers between the main card room bank and the cage must be properly authorized and documented to include two agents of which one whom must be a supervisory agent.
   4. Documentation must be retained for at least 24 hours.
   5. A rake collected or ante placed shall be done in accordance with the posted rules.

D. Playing cards.
   1. New and used playing cards must be maintained in a secure location, with appropriate surveillance coverage, and accessible only to authorized agents.
   2. The gaming operation as approved by the TGRA, shall establish controls for used cards determined to be removed from the game shall be maintained in a secure location until marked, scored, or destroyed, in a manner approved by the Tribal gaming regulatory authority, to prevent unauthorized access and reduce the possibility of tampering.
   3. The TGRA, or the gaming operation as approved by the TGRA, shall establish and the gaming operation shall comply within a reasonable time period, which shall not exceed seven (7) days, within which to mark, cancel, or destroy cards from play.
a. This standard shall not apply where playing cards are retained for an investigation.

4. A card control log shall be maintained that documents when cards and dice are received on site, distributed to and returned from tables. Cards are not to be re-used, must be properly cancelled and removed from service to prevent re-use. The removal and cancellation procedure requires TGRA review and approval.

5. Plastic cards. Notwithstanding the remainder of this Section, if a gaming operation uses plastic cards (not plastic-coated cards), the cards may be used for up to three (3) months if the plastic cards are routinely inspected, and washed or cleaned in a manner and time frame approved by the TGRA.

6. Card Controls: Controls must be established and procedures implemented for:

   a. Inspection of new card containers for correctness
   
   b. Inspecting cards for completeness and alteration
   
   c. The recording of two agent ---one of whom must be a supervisory agent- witnessing the card opening and inspection
   
   d. Replacement of damaged, altered, worn cards

E. Standards for shills.

   1. Issuance of shill funds must be recorded and have the written approval of the supervisor.
   
   2. Returned shill funds must be recorded and verified by a supervisor.
   
   3. The replenishment of shill funds must be documented.

F. Standards for reconciliation of card room bank. The amount of the main card room bank shall be counted, recorded, and reconciled on at least a per shift basis. Surveillance must be notified prior to the count beginning.

   1. Two agents, one of whom must be a supervisory agent, must independently count the table inventory at the opening and closing of the table and record the following information:

      a. Date;
      
      b. Shift;
      
      c. Table number;
      
      d. Amount by denomination;
      
      e. Amount in total; and
      
      f. Signatures of both agents.
G. Posted rules. The rules must be displayed or available for patron review at the gaming operation, including rules governing contests, prize payouts, fees, the rake collected, and the placing of antes.

H. Promotional progressive pots and pools.

1. All funds contributed by players into the pools must be returned when won in accordance with posted rules, and no commission or administrative fee may be withheld.
   a. The payout may be in the form of personal property, such as a car.
   b. A combination of a promotion and progressive pool may be offered.

2. The conditions for participating in current card game promotional progressive pots and/or pools must be prominently displayed or available for patron review at the gaming operation.

3. Individual payouts for card game promotional progressive pots and/or pools that are $600 or more must be documented at the time of the payout to include the following:
   a. Patron’s name;
   b. Date of payout;
   c. Dollar amount of payout and/or nature and dollar value of any non-cash payout;
   d. The signature of the agent completing the transaction attesting to the disbursement of the payout; and
   e. Name of contest/tournament.

4. If the cash (or cash equivalent) payout for the card game promotional progressive pot and/or pool is less than $600, documentation must be created to support accountability of the bank from which the payout was made.

5. Rules governing current promotional pools must be conspicuously posted in the card room and/or available in writing for patron review. The rules must designate:
   a. The amount of funds to be contributed from each pot;
   b. What type of hand it takes to win the pool;
   c. How the promotional funds will be paid out;
   d. How/when the contributed funds are added to the pools; and
   e. Amount/percentage of funds allocated to primary and secondary pools, if applicable.

6. Promotional pool contributions must not be placed in or near the rake circle, in the drop box, or commingled with gaming revenue from card games or any other gambling game.
7. The amount of the pools must be conspicuously displayed in the card room.

8. At least once each day that the game is offered, the posted pool amount must be updated to reflect the current pool amount.

9. At least once each day that the game is offered, agents independent of the card room must reconcile the increases to the posted pool amount to the cash previously counted or received by the cage.

10. All decreases to the pool must be properly documented, including a reason for the decrease.

11. Promotional funds removed from the card game must be placed in a locked container.
   
   a. Agents authorized to transport the locked container are precluded from having access to the contents keys.

   b. The contents key must be maintained by a department independent of the card room.

   c. At least once a day, the locked container shall be removed by two persons, one of whom is independent of the card games department, and transported directly to the cage or other secure room to be counted, recorded, and verified.

   d. The locked container shall then be returned to the card room where the posted pool amount shall be updated to reflect the current pool amount.

12. Promotional progressive pots and pools where funds are maintained in the cage.

   a. Promotional funds removed from the card game shall be placed in a locked container.

   b. Persons authorized to transport the locked container shall be precluded from having access to the contents keys.

   c. The contents key shall be maintained by personnel independent of the card room.

   d. At least once a day, the locked container shall be removed by two persons, one of whom is independent of the card games department, and transported directly to the cage or other secure room to be counted, recorded, and verified, prior to accepting the funds into cage accountability.

   e. The posted pool amount shall then be updated to reflect the current pool amount.

I. Variances. The operation must establish, as approved by the TGRA, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented.
CHAPTER 6
MINIMUM INTERNAL CONTROL STANDARDS: TABLE GAMES

I. Table Games.

A. Computer applications. For any computer applications utilized, alternate documentation and/or procedures that provide at least the level of control described by the standards in this section, as approved by the Tribal gaming regulatory authority, will be acceptable.

B. Standards for drop and count. The procedures for the collection of the table game drop and the count thereof shall comply with §543.17 § 542.21, § 542.31, or §542.41 (as applicable).

1. Controls must be established and procedures implemented to ensure security of the drop process. Such controls must include the following:

   a. Documented description of duties and responsibilities of agents involved in the drop and count process

   b. Surveillance must be notified when any drop is to begin so surveillance may monitor the activities.

   c. Removal of drop box: to include at least two agents involved in the removal of the drop box, at least one of whom is independent of the card games department.

   d. Once the drop is started, it must continue until finished.

   e. Establish time frame for drop box removal designated by the gaming operation and reported to the TGRA.

   f. Emergency drop procedures to include surveillance notification before the drop is conducted and the TGRA must be informed within a timeframe approved by the TGRA.

2. At the end of each shift:

   a. All locked card game drop boxes must be removed from the tables by an agent independent of the card game shift being dropped;

   b. For any tables opened during the shift, a separate drop box must be placed on each table, or a gaming operation may utilize a single drop box with separate openings and compartments for each shift; and

   c. Card game drop boxes must be transported directly to the count room or other equivalently secure area by a minimum of two agents, at least one of whom is independent of the card game shift being dropped, until the count takes place.

   d. Trolleys or carts containing drop boxes must not be left unattended in an unsecure area.
e. All tables that were not open during a shift and therefore not part of the drop must be documented.

f. All card game drop boxes must be posted with a number corresponding to a permanent number on the gaming table and marked to indicate game, table number, and shift, if applicable.

C. Fill and credit standards.

1. Manual fill slips and credit slips shall be in at least triplicate form, and in a continuous, pre-numbered series. Such slips shall be concurrently numbered in a form utilizing the alphabet and only in one series at a time. The alphabet need not be used if the numerical series is not repeated during the business year.

2. Computer Generated Fill Slips: The computerized Fill slip is a three-part form that is automatically printed with a continuous numerical prefix assigned by the computer. The computer system generates the computerized Fill slip from a blank paper stock which is not controlled. Information recorded on the Fill slips will be electronically stored within the computer system for use by the Casino Cage and Count Team.

3. Unissued and issued fill/credit slips shall be safeguarded and adequate procedures shall be employed in their distribution, use, and control. Personnel from the cashier or pit departments shall have no access to the secured (control) copies of the fill/credit slips.

4. When a fill/credit slip is voided, the cashier shall clearly mark “void” across the face of all copies, the cashier and an independent agent shall sign both the original and first copy, include a brief explanation of why it was voided, and shall submit them to the accounting department for retention and accountability.

5. Fill transactions shall be authorized by pit supervisory personnel before the issuance of fill slips and transfer of chips, tokens, or cash equivalents. The fill request shall be communicated to the cage where the fill slip is prepared. The fill slip should record at a minimum the following information:

   a. Gaming Table name/number
   b. Denomination(s) of chips requested.
   c. Total amount of each denomination of chips requested.
   d. Total amount of all chips to be distributed to the gaming table.
   e. Employee Identification number.
   f. Date and Time of Transaction

6. At least three parts of each fill slip shall be utilized as follows:

   a. One part shall be transported to the pit with the fill and, after signatures are obtained according to approved procedures, deposited in the table game drop box;
   b. One part shall be retained in the cage for reconciliation of the cashier bank; and
c. For computer systems, one part shall be retained in a secure manner to insure that only authorized agents may gain access to it. For manual systems, one part shall be retained in a secure manner in a continuous unbroken form.

7. The table number, shift, and amount of fill by denomination and in total shall be noted on all copies of the fill slip. The correct date and time shall be indicated on at least two copies.

8. All fills shall be carried from the cashier’s cage by a person who is independent of the cage or pit.

9. The fill slip shall be signed by at least the following persons (as an indication that each has counted the amount of the fill and the amount agrees with the fill slip):
   
   a. Agent who prepared the fill slip and issued the chips, tokens, or cash equivalent;
   
   b. Agent who carried the chips, tokens, or cash equivalents from the cage to the pit;
   
   c. Agent who received the chips, tokens, or cash equivalents at the gaming table; and
   
   d. Pit supervisory personnel who supervised the fill transaction.

10. Fills shall be broken down and verified by the dealer or box-person in public view and with an unobstructed view for surveillance monitoring before the dealer or box-person places the fill in the table tray.

11. A copy of the fill slip shall then be deposited into the drop box on the table by the dealer, where it shall appear in the soft count room with the cash receipts for the shift.

12. Table credit transactions shall be authorized by a pit supervisor before the issuance of credit slips and transfer of chips, tokens, or other cash equivalent. The credit request shall be communicated to the cage where the credit slip is prepared.

13. At least three parts of each credit slip shall be utilized as follows:

   a. Two parts of the credit slip shall be transported by an agent to the pit. After signatures of the transporting agent, dealer, and pit supervisor are obtained, one copy shall be deposited in the table game drop box and the original shall accompany transport of the chips, tokens, markers, or cash equivalents from the pit to the cage for verification and signature of the cashier.

   b. For computer systems, one part shall be retained in a secure manner to insure that only authorized agents may gain access to it. For manual systems, one part shall be retained in a secure manner in a continuous unbroken form.

14. The table number, shift, and the amount of credit by denomination and in total shall be noted on all copies of the credit slip. The correct date and time shall be indicated on at least two copies.

15. Chips, tokens, and/or cash equivalents shall be removed from the table tray by the dealer or box-person and shall be broken down according to established procedures
and verified by the dealer or box-person in public view prior to placing them in racks for transfer to the cage.

16. All chips, tokens, and cash equivalents removed from the tables and markers removed from the pit shall be carried to the cashier’s cage by a person who is independent of the cage or pit (referenced as the “runner”).

17. The credit slip shall be signed by at least the following persons (as an indication that each has counted or, in the case of markers, reviewed the items transferred):
   a. Cashier who received the items transferred from the pit and prepared the credit slip;
   b. Runner who carried the items transferred from the pit to the cage;
   c. Dealer who had custody of the items prior to transfer to the cage; and
   d. Pit supervisory personnel who supervised the credit transaction.

18. The credit slip shall be inserted in the drop box by the dealer.

19. Chips, tokens, or other cash equivalents shall be deposited on or removed from gaming tables only when accompanied by the appropriate fill/credit or marker transfer forms.

20. Cross fills (the transfer of chips between table games) and even cash exchanges are prohibited in the pit.

D. Closing of Gaming Tables and Table Inventory Forms

1. When a gaming table is closed, chips remaining at the table must be counted by the Dealer/Poker Dealer and verified by the Table Games/Poker Supervisor.

2. A three-part Table Game Inventory slip must be prepared by the Table Games/Poker Supervisor.

3. After the Table Game Inventory slip is signed by the Dealer/Poker Dealer and Table Games/Poker Supervisor, the Dealer/Poker Dealer must immediately deposit the “Closer” (original of Table Game Inventory slip in the table drop box.)

4. The Table Games/Poker Supervisor must place the “Opener” (duplicate of Table Game Inventory slip) on the table tray in a manner that the amounts on the Opener may be read through the cover, and lock the transparent table tray lid in place.

5. The Table Games/Poker Supervisor will utilize the Table Game Inventory slip (triplicate copy) for data entry into the Casino Management System of table game’s closing inventory count at the end of each gaming day, and place the triplicate copy of Table Game Inventory slip into the locked accounting drop box.

6. If an error on the triplicate copy of the Table Game Inventory slip is discovered at the close of the gaming day, an agent independent of table games and table games supervisor will verify the table game’s inventory count. Surveillance will be notified prior to opening the table tray lid. The Assistant Table Games Supervisor will verify
the table inventory count and prepare a corrected Table Game Inventory slip (the words “corrected copy” will be written across the top of the form), and the Table Games Supervisor and an independent agent will sign the form. The Table Games Supervisor will remove the incorrect Table Game Inventory slip Opener (duplicate) from the table tray and attach it to the “corrected copy” of the Table Game Inventory slip Opener (duplicate). The corrected copy and attached incorrect copy of the Table Game Inventory slip Opener (duplicate) will be placed in the table tray. The corrected Table Game Inventory slip Closer (original) will be dropped in to the table game drop box. The Table Games Supervisor must utilize the corrected Table Game Inventory slip Closer (triplicate) for entry of the ending table tray inventory count into the Casino Management System. After entering the information into the Casino Management System the Table Games Supervisor will forward the corrected Table Game Inventory slip Closer (triplicate) to a independent agent, who will drop the triplicate of the Table Game Inventory slip into the locked accounting drop box.

7. Management System. After entering the information into the Casino Management System the Table Games Supervisor will forward the corrected Table Game Inventory slip Closer (triplicate) to a independent agent, who will drop the triplicate of the Table Game Inventory slip into the locked accounting drop box.

E. Temporary Closing of Gaming Tables

1. The Table Games/Poker Supervisor notifies Surveillance that the table game will be temporarily closed. The Dealer/Poker Dealer will count down the chips and arrange the chip denominations in the chip tray for the inventory count in the presence of the Table Games/Poker Supervisor.

2. The Table Games/Poker Supervisor verifies the chip inventory and prepares a one-part Temporary Opener/Closer slip.

3. The Table Games/Poker Supervisor and the Dealer/Poker Dealer will sign the Temporary Opener/Closer slip.

4. The Temporary Opener/Closer slip will be placed in a manner that allows the amounts on the form to be read through the transparent cover. The Table Games/Poker Supervisor will lock the table tray lid in place.

F. Opening a table game that had been temporarily closed during the gaming day.

1. Table Games/Poker Supervisor notifies Surveillance that the table will be re-opened, unlocks the Table tray lid, and removes the Temporary Opener/Closer slip.

2. The Dealer/Poker Dealer counts down the chips in the presence of the Table Games/Poker Supervisor, and verifies the amounts on the Temporary Opener/Closer slip to the table tray inventory.

3. The Dealer/Poker Dealer and Table Games/Poker Supervisor sign the Temporary Opener/Closer slip and the Dealer/Poker Dealer deposits the form in the table game drop box.

a. NOTE: If a game is not re-opened after it was temporarily closed, the Temporary Opener/Closer slip will be replaced with a 3-part Table Game Inventory slip, and the procedures under Closing of Gaming Tables in this Section will be followed.

G. Opening of Gaming Tables. The opening of a table game must include, at a minimum the following:
1. Surveillance must be notified prior to opening the table.

2. Unlocking the transparent table tray lid must be performed in the presence of the dealer responsible for the game and a supervisor.

3. The Dealer/Poker Dealer must count the chips by denomination in the presence of a Table Games/Poker Supervisor and agree the counts to the Opener removed from the table tray.

4. Signatures attesting to the accuracy of the information are recorded on the Opener by the Dealer/Poker Dealer and the Table Games/Poker Supervisor.

5. Once signed, the Dealer/Poker Dealer responsible for the game must immediately deposit the Opener into the table game drop box attached to the gaming table.

6. A discrepancy or error in table game inventories would be discovered when the Table Games/Poker Supervisor and Dealer/Poker Dealer who is counting the opening table game inventory note a variation in the amount of chips (more or less) then was recorded on the Table Game Inventory slip Opener (duplicate). When the table game inventory is counted and a variation is discovered, the a supervisor independent of the count is notified. The independent supervisor will verify the error and record the corrected table game inventory by denomination and total on the right side of the Table Game Inventory slip Opener (duplicate). The Table Game Inventory slip Opener (duplicate) will have the words "corrected copy" written across the top by the independent supervisor. The Table Games/Poker Supervisor, Dealer/Poker Dealer and independent supervisor will sign the Table Game Inventory slip Opener (duplicate) verifying the error and drop the Opener in the table game drop box.

H. Table games computer generated documentation standards.

1. The computer system shall be capable of generating adequate documentation of all information recorded on the source documents and transaction detail (e.g., fill/credit slips, markers, etc.).

2. This documentation shall be restricted to authorized agents.

3. The documentation shall include, at a minimum:
   a. System exception information (e.g., appropriate system parameter information, corrections, voids, etc.); and
   b. Personnel access listing, which includes, at a minimum:
      i. Employee name or employee identification number (if applicable); and
      ii. Listing of functions employees can perform or equivalent means of identifying the same.

4. Updated Personnel access listings will be provided to the TGRA when access changes are made to the system.

I. Standards for supervision. Pit supervisory personnel (with authority equal to or greater than those being supervised) shall provide supervision of all table games.
J. **Analysis of table game performance standards.**

1. Records shall be maintained by day and shift indicating any single-deck blackjack games that were dealt for an entire shift.

2. Records reflecting hold percentage by table and type of game shall be maintained by shift, by day, cumulative month-to-date, and cumulative year-to-date.

3. This information shall be presented to and reviewed by management independent of the pit department on at least a monthly basis.

4. The management shall investigate any unusual fluctuations in hold percentage with pit supervisory personnel.

5. The results of such investigations shall be documented, maintained for inspection, and provided to the Tribal gaming regulatory authority upon request.

K. **Accounting/auditing standards.**

1. The accounting and auditing procedures shall be performed by personnel who are independent of the transactions being audited accounted for.

2. If a table game has the capability to determine drop (e.g., bill-in/coin-drop meters, bill acceptor, computerized record, etc.) the dollar amount of the drop shall be reconciled to the actual drop by shift by personnel who are independent of the transactions being audited accounted for.

3. Accounting/auditing employees shall review exception reports for all computerized table games systems at least monthly for propriety of transactions and unusual occurrences.

4. All noted improper transactions or unusual occurrences shall be documented with documentation provided to management and TGRA. Unusual occurrences will be investigated with the results of the investigation documented.

5. Evidence of table games auditing procedures and any follow-up performed shall be documented, maintained for inspection, and provided to the Tribal gaming regulatory authority upon request.

6. A daily recap shall be prepared for the day and month-to-date, which shall include the following information:

   a. Drop;

   b. Win;

   c. Gross revenue.

L. **Marker credit play.** If a gaming operation allows marker credit play (exclusive of rim credit and call bets), the following standards shall apply:

1. A marker system shall allow for credit to be both issued and repaid in the pit.
2. Prior to the issuance of gaming credit to a player, the employee extending the credit shall contact the cashier or other independent source to determine if the player’s credit limit has been properly established and there is sufficient remaining credit available for the advance.

3. Proper authorization of credit extension in excess of the previously established limit shall be documented.

4. The amount of credit extended shall be communicated to the cage or another independent source and the amount documented within a reasonable time subsequent to each issuance.

5. The marker form shall be prepared in at least triplicate form (triplicate form being defined as three parts performing the functions delineated in the standard in paragraph (k)(1)(vi) of this section), with a preprinted or concurrently printed marker number, and utilized in numerical sequence. (This requirement shall not preclude the distribution of batches of markers to various pits.)

6. At least three parts of each separately numbered marker form shall be utilized as follows:
   a. Original shall be maintained in the pit until settled or transferred to the cage;
   b. Payment slip shall be maintained in the pit until the marker is settled or transferred to the cage. If paid in the pit, the slip shall be inserted in the table game drop box. If not paid in the pit, the slip shall be transferred to the cage with the original;
   c. Issue slip shall be inserted into the appropriate table game drop box when credit is extended or when the player has signed the original.

7. When marker documentation (e.g., issue slip and payment slip) is inserted in the drop box, such action shall be performed by the dealer or box-person at the table.

8. A record shall be maintained that details the following (e.g., master credit record retained at the pit podium):
   a. The signature or initials of the person(s) approving the extension of credit (unless such information is contained elsewhere for each issuance);
   b. The legible name of the person receiving the credit;
   c. The date and shift of granting the credit;
   d. The table on which the credit was extended;
   e. The amount of credit issued;
   f. The marker number;
   g. The amount of credit remaining after each issuance of the total credit available for all issuances;
h. The amount of payment received and nature of settlement (e.g., credit slip number, cash, chips, etc.); and

i. The signature or initials of the person receiving payment/settlement.

9. The forms required in this section shall be safeguarded, and adequate procedures shall be employed to control the distribution, use, and access to these forms.

10. All credit extensions shall be initially evidenced by lamer button, which shall be displayed on the table in public view and placed there by supervisory personnel.

11. Marker preparation shall be initiated and other records updated within approximately one hand of play following the initial issuance of credit to the player.

12. Lamer buttons shall be removed only the dealer or box-person employed at the table upon completion of a marker transaction.

13. The original marker shall contain at least the following information:

   a. Marker number;
   b. Player’s name and signature;
   c. Date; and
   d. Amount of credit issued.

14. The issue slip or stub shall include the same marker number as the original, the table number, date and time of issuance, and amount of credit issued. The issue slip or stub shall also include the signature of the person extending the credit, and signature or initials of the dealer or box-person at the applicable table, unless this information is included on another document verifying the issued marker.

15. The payment slip shall include the same marker number as the original. When the marker is paid in full in the pit, it shall also include the table number where paid, date and time of payment, nature of settlement (cash, chips, etc.), and amount of payment. The payment slip shall also include the signature of pit supervisory personnel acknowledging payment, and the signature or initial of the dealer or box-person receiving payment, unless this information is included on another document verifying the payment of the marker.

16. When partial payments are made in the pit, a new marker shall be completed reflecting the remaining balance and the marker number of the marker originally issued.

17. When partial payments are made in the pit, the payment slip of the marker that was originally issued shall be properly cross-referenced to the new marker number, completed with all information required by this section, and inserted into the drop box.

18. The cashier’s cage or another independent source shall be notified when payment (full or partial) are made in the pit so that cage records can be updated for such
transactions. Notification shall be made no later than when the customer’s play is completed or at shift end, whichever is earlier.

19. All portions of markers, both issued and unissued, shall be safeguarded and procedures shall be employed to control the distribution, use and access to the forms.

20. An investigation shall be performed to determine the cause and responsibility for loss whenever marker forms, or any part thereof, are missing. These investigations shall be documented, maintained for inspection, and provided to the Tribal gaming regulatory authority upon request.

21. When markers are transferred to the cage, marker transfer forms or marker credit slips (or similar documentation) shall be utilized and such documents shall include, at a minimum, the date, time, shift, marker number(s), table number(s), amount of each marker, the total amount transferred, signature of pit supervisory personnel releasing instruments from the pit, and the signature of cashier verifying receipt of instruments at the cage.

22. All markers shall be transferred to the cage within twenty-four (24) hours of issuance.

23. Markers shall be transported to the cashier’s cage by a person who is independent of the marker issuance and payment functions (pit clerks may perform this function).

M. Name credit instruments accepted in the pit.

1. For the purposed of this paragraph, name credit instruments means personal checks, payroll checks, counter checks, hold checks, traveler’s checks, or other similar instruments that are accepted in the pit as a form of credit issuance to a player with an approved credit limit.

2. The following standards shall apply if name credit instruments are accepted in the pit:

   a. A name credit system shall allow for the issuance of credit without using markers;

   b. Prior to accepting a name credit instrument, the employee extending the credit shall contact the cashier or another independent source to determine if the payer’s credit limit has been properly established and the remaining credit available is sufficient for the advance;

   c. All name credit instruments shall be transferred to the cashier’s cage (utilizing a two-part order for credit) immediately following the acceptance of the instrument and issuance of chips (if name credit instruments are transported accompanied by a credit slip, an order for credit is not required);

   d. The order for credit (if applicable) and the credit slip shall include the customer’s name, amount of the credit instrument, the date, time, shift, table number, signature of pit supervisory personnel releasing instrument from pit, and the signature of the cashier verifying receipt of instrument at the cage;

   e. The procedures for transacting table credits at standards in this section shall be strictly adhered to; and
f. The acceptance of payments in the pit for name credit instruments shall be prohibited.

N. Call bets. The following standards shall apply if call bets are accepted in the pit:

1. A call bet shall be evidenced by the placement of a lamer button, chips, or other identifiable designation in an amount equal to that of the wager in a specific location on the table;

2. The placement of the lamer button, chips, or other identifiable designation shall be performed by supervisory/box-person personnel. The placement may be performed by a dealer only if the supervisor physically observes and gives specific authorization;

3. The call bet shall be settled at the end of each hand of play by the preparation of a marker, repayment of the credit extended, or the payoff of the winning wager. Call bets extending beyond one hand of play shall be prohibited; and

4. The removal of the lamer button, chips, or other identifiable designation shall be performed by the dealer/box-person upon completion of the call bet transaction.

O. Rim credit. The following standards shall apply if rim credit is extended in the pit:

1. Rim credit shall be evidenced by the issuance of chips to be placed in a neutral zone on the table and then extended to the customer for the customer to wager, or to the dealer to wager for the customer, and by the placement of a lamer button or other identifiable designation in an amount equal to that of the chips extended; and

2. Rim credit shall be recorded on player cards, or similarly used documents, which shall be:
   a. Pre-numbered or concurrently numbered and accounted for by a department independent of the pit;
   b. For all extensions and subsequent repayments, evidenced by the initials or signatures of a supervisor and the dealer attesting to the validity of each credit extension and repayment;
   c. An indication of the settlement method (e.g., serial number of marker issued, chips, cash);
   d. Settled no later than when the customer leaves the table at which the card is prepared;
   e. Transferred to the accounting department on a daily basis; and
   f. Reconciled with other forms utilized to control the issuance of pit credit (e.g., master credit records, table cards).

P. Foreign currency. The following standards shall apply if foreign currency is accepted in the pit:

1. Foreign currency transactions shall be authorized by a pit supervisor/box-person who completes foreign currency exchange form before the exchange for chips or tokens;
2. Foreign currency exchange forms include the country of origin, total face value, amount of chips/token extended (i.e., conversion amount), signature of supervisor/box-person, and the dealer completing the transaction;

3. Foreign currency exchange forms and the foreign currency shall be inserted in the drop box by the dealer; and

4. Alternate procedures specific to the use of foreign valued gaming chips shall be developed by the gaming operation, as approved by the TGRA.
CHAPTER 7

MINIMUM TECHNICAL STANDARDS FOR CLASS II GAMING SYSTEMS AND EQUIPMENT AND MINIMUM INTERNAL CONTROL STANDARDS FOR CLASS III GAMING MACHINES

I. CLASS II GAMING SYSTEMS shall follow all standard included in 25 CFR part 547, Minimum Technical Standards for Class II Gaming Systems and Equipment, as may be amended from time to time, and those standards are hereby incorporated by reference.

25 CFR Part 547

547.1 What is the purpose of this part?

547.2 What are the definitions for this part?

547.3 Who is responsible for implementing these standards?

547.4 What are the rules of general application for this part?

547.5 How does a tribal government, TGRA, or tribal gaming operation comply with this part?

547.6 What are the minimum technical standards for enrolling and enabling Class II gaming system components?

547.7 What are the minimum technical hardware standards applicable to Class II gaming systems?

547.8 What are the minimum technical software standards applicable to Class II gaming systems?

547.9 What are the minimum technical standards for Class II gaming system accounting functions?

547.10 What are the minimum standards for Class II gaming system critical events?

547.11 What are the minimum technical standards for money and credit handling?

547.12 What are the minimum technical standards for downloading on a Class II gaming system?

547.13 What are the minimum technical standards for program storage media?

547.14 What are the minimum technical standards for electronic random number generation?

547.15 What are the minimum technical standards for electronic data communications between system components?

547.16 What are the minimum standards for game artwork, glass, and rules?

547.17 How does a TGRA apply to implement an alternate minimum standard to those required by this part?
II. CLASS III GAMING MACHINE STANDARDS.

A. For this section only, credit or customer credit means a unit of value equivalent to cash or cash equivalents deposited, wagered, won, lost, or redeemed by a customer.

B. Coins shall include tokens.

C. For all computerized machine systems, a personnel access listing shall be maintained by operations and made available upon request to the TGRA, which includes at a minimum:
   1. Employee name or employee identification number (or equivalent); and
   2. Listing of functions employee can perform or equivalent means of identifying same.
   3. Personnel access listings will be reviewed and updated at least annually.

III. Computer applications. For any computer applications utilized, alternate documentation and/or procedures that provide at least the level of control described by the standards in this section, as approved by the TGRA, will be acceptable.

IV. Standards for drop and count. The procedures for the collection of the gaming machine drop and the count thereof shall comply with the TICS for Drop and Count herein (as applicable).

A. Jackpot payouts, handpays, gaming machines fills, short pays and accumulated credit payouts standards.

B. For jackpot payouts, handpays, and gaming machine fills, documentation shall include the following information:
   1. Date and time;
   2. Machine number;
   3. Dollar amount of cash payout or gaming machine fill (both alpha and numeric) or description of personal property awarded, including fair market value. Alpha is optional if another unalterable method is used for evidencing the amount of the payout;
   4. Game outcome (including reel symbols, card values, suits, etc.) for jackpot and handpay payouts over a predetermined amount and this predetermined amount shall be authorized by management (as approved by the TGRA), documented, and maintained. (The reason for this distinction if for times when the system is down and the casino is on manually written jackpot/handpay tickets. At $1,200 or higher it is recommended they write the symbols down on the manual ticket so it can be used to compare against machine history if there is a concern of fraud. It creates an audit trail for a vulnerable event.) Game outcome is not required if a computerized jackpot/fill system is used;
   5. Preprinted or concurrently printed sequential number; and
6. Signatures of at least two employees verifying and witnessing the payout or gaming machine fill (except as otherwise provided in this Section).

C. Jackpot and handpay payouts over a predetermined amount shall require the signature and verification of a supervisory or management employee independent of the gaming machine department (in addition to the two signatures required in this section). Alternatively, if an on-line accounting system is utilized, only two signatures are required: one employee and one supervisory or management employee independent of the gaming machine department. This predetermined amount shall be authorized by management (as approved by the TGRA), documented, and maintained.

1. With regard to jackpot, handpay payouts and hopper fills, the signature of two agents is sufficient if an on-line accounting system is utilized and the jackpot or fill is less than $1,200.

2. On graveyard shifts (eight-hour maximum) payouts/fills less than $100 can be made without the payout/fill being witnessed by a second person.

3. For short pays of $10.00 or more, and payouts required for accumulated credits, the payout form shall include the following information:
   a. Date and time;
   b. Machine number;
   c. Dollar amount of payout (both alpha and numeric); and
   d. The signature of at least one independent agent verifying and witnessing the payout.

4. Where the payout amount is $50 or more, signatures of at least two (2) independent agents verifying and witnessing the payout. Alternatively, the signature of one (1) independent agent is sufficient if an on-line accounting system is utilized and the payout amount is less than $1,200.

5. Computerized jackpot, handpay/fill systems shall be restricted so as to prevent unauthorized access and fraudulent payouts by one person.

6. Payout forms shall be controlled and routed in a manner that precludes any one person from producing a fraudulent payout by forging signatures or by altering the amount paid out subsequent to the payout and misappropriating the funds.

V. Promotional payouts or awards.

A. If a gaming operation offers promotional payouts or awards that are not reflected on the gaming machine pay table, then the payout form/documentation shall include:

   1. Date and time;

   2. Machine number and denomination;
3. Dollar amount of payout or description of personal property (e.g., jacket, toaster, car, etc.), including fair market value;

4. Type of promotion (e.g., double jackpots, four-of-a-kind bonus, etc.); and

5. Signature of at least one independent agent authorizing and completing the transaction.

VI. Gaming machine department funds standards.

A. The gaming machine booths and change banks that are active during the shift, shall be counted down and reconciled each shift by two agents utilizing appropriate accountability documentation. Unverified transfers of cash and/or cash equivalents are prohibited.

B. The wrapping of loose gaming machine booth and cage cashier coin shall be performed at a time or location that does not interfere with the hard count/wrap process or the accountability of that process.

C. A record shall be maintained evidencing the transfers of wrapped and unwrapped coins and retained for seven (7) days.

VII. EPROM control standards.

A. At least annually, procedures shall be performed to insure the integrity of a sample of gaming machine game program EPROMs, or other equivalent game software media, by personnel independent of the gaming machine department or the machines being tested. A minimum of 70% of the floor shall be sampled.

B. The gaming operation subject to the approval of the TGRA, shall develop and implement procedures for the following:

1. Removal of EPROMs, or other equivalent game software media, from devices, the verification of the existence of errors as applicable, and the correction via duplication from the master game program EPROM, or other equivalent game software media;

2. Copying one gaming device program to another approved program;

3. Verification of duplicated EPROMs before being offered for play;

4. Receipt and destruction of EPROMs, or other equivalent game software media; and

5. Securing the EPROM, or other equivalent game software media, duplicator, and master game EPROMs, or other equivalent game software media, from unrestricted access.

C. The master game program number, par percentage, and the pay table shall be verified to the par sheet when initially received from the manufacturer.
1. Test procedures and results shall be documented and maintained for a time frame established by the gaming operation subject to the approval of the TGRA.

D. Gaming machines with potential jackpots in excess of $100,000 shall have the game software circuit boards locked or physically sealed. The lock or seal shall necessitate the presence of a person independent of the gaming machine department to access the device game program EPROM, or other equivalent game software media. If a seal is used to secure the board to the frame of the gaming device, it shall be pre-numbered.

E. Records that document the procedures in this Section shall include the following information:

1. Date;
2. Machine number (source and destination);
3. Manufacturer;
4. Program number;
5. Personnel involved;
6. Reason for duplication;
7. Disposition of any permanently removed EPROM, or other equivalent game software media;
8. Seal numbers, if applicable; and
9. Approved testing lab approval numbers, if available.

F. EPROMS, or other equivalent game software media, returned to gaming devices shall be labeled with the program number. Supporting documentation shall include the date, program number, information identical to that shown on the manufacturer’s label, and initials of the person replacing the EPROM, or other equivalent game software media.

VIII. Standards for evaluating theoretical and actual hold percentages.

A. Accurate and current theoretical hold worksheets shall be maintained for each gaming machine by a department independent of the gaming machine department.

B. For multi-game/multi-denominational machines, an employee or department independent of the gaming machine department shall:

1. Weekly, record the total coin-in meter;
2. Quarterly, record the coin-in meters for each pay table contained in the machine; and
3. On an annual basis, adjust the theoretical hold percentage in the gaming machine statistical report to a weighted average based upon the ratio of coin-in for each game pay table.
C. For those gaming operations that are unable to perform the weighted average calculation as required by this section, the following procedures shall apply:

1. On at least an annual basis, calculate the actual hold percentage for each gaming machine;

2. On at least an annual basis, adjust the theoretical hold percentage in the gaming machine statistical report for each gaming machine to the previously calculated actual hold percentage; and

3. The adjusted theoretical hold percentage shall be within the spread between the minimum and maximum theoretical payback percentages.

D. The adjusted theoretical hold percentage for multi-game/multi-denominational machines may be combined for machines with exactly the same game mix throughout the year.

E. The theoretical hold percentages used in the gaming machine analysis reports should be within the performance standards set by the manufacturer.

F. Records shall be maintained for each machine indicating the dates and type of changes made and the recalculation of theoretical hold as a result of the changes.

G. Records shall be maintained for each machine that indicate the date the machine was placed into service, the date the machine was removed from operation, the date the machine was placed back into operation, and any changes in machine numbers and designations.

H. All of the gaming machines shall contain functioning meters that shall record coin-in or credit-in, or on-line gaming machine monitoring system that captures similar data.

I. All gaming machines with bill acceptors shall contain functioning billing meters that record the dollar amounts or number of bills accepted by denomination.

J. Gaming machine in-meter readings shall be recorded at least weekly immediately prior to or subsequent to a gaming machine drop. On-line gaming machine monitoring systems can satisfy this requirement. However, the time between readings may extend beyond one week in order for a reading to coincide with the end of an accounting period only if such extension is for no longer than six (6) days.

K. The employee who records the in-meter reading shall either be independent of the hard count team or shall be assigned on a rotating basis, unless the in-meter readings are randomly verified quarterly for all gaming machines and bill acceptors by a person other than the regular in-meter reader.

L. Upon receipt of the meter reading summary, the accounting department shall review all meter readings for reasonableness using pre-established parameters.

M. Prior to final preparation of statistical reports, meter readings that do not appear reasonable shall be reviewed with gaming machine department employees or other appropriate designees, and exceptions documented, so that meters can be repaired or clerical errors in the recording of meter readings can be corrected.

N. A report shall be produced by a department independent of the gaming machine
department at least monthly showing month-to-date, year-to-date (previous twelve (12) months data preferred), and if practicable, life-to-date actual hold percentage computations for individual machines and a comparison to each machine’s theoretical hold percentage previously discussed.

O. Each change to a gaming machine’s theoretical hold percentage, including progressive percentage contributions, shall result in that machine being treated as a new machine in the statistical reports (i.e., not commingling various hold percentages), except for adjustments made in accordance with this section.

P. Machines enrolled into a computerized slot monitoring system will be enrolled by a department independent of the gaming machine department

1. Controls must be established and procedures implemented for the following: Slot machine options and settings are verified against slot monitoring system enrollment settings for consistency and accuracy

2. Testing of machine and machine components (bill validator, club cards..) for proper performance and data collection

3. Testing of data accuracy between slot machines and the slot monitoring system prior to machines being put in service

Q. If promotional payouts or awards are included on the gaming machine statistical reports, it shall be in a manner that prevents distorting the actual hold percentages of the affected machines.

R. The statistical reports shall be reviewed by both gaming machine department management and management employees, independent of the gaming machine department, on at least a monthly basis.

S. For those machines that have experienced at least 100,000 wagering transactions, large variances (three percent (±3%) recommended) between theoretical hold and actual hold shall be investigated and resolved by a department independent of the gaming machine department with the findings documented and provided to the TGRA upon request in a timely manner.

T. Maintenance of the on-line gaming machine monitoring system data files shall be performed by a department independent of the gaming machine department. Alternatively, maintenance may be performed by gaming machine supervisory employees if sufficient documentation is generated and it is randomly verified on a monthly basis by employees independent of the gaming machine department.

U. Updates to the on-line gaming machine monitoring system to reflect additions, deletions, or movements of gaming machines shall be made at least weekly prior to in-meter readings and the weigh process.

IX. Gaming machine hopper contents standards.

A. When machines are temporarily removed from the floor, gaming machine drop and
hopper contents shall be protected to preclude the misappropriation of stored funds.

B. When machines are permanently removed from the floor, the gaming machine drop and hopper contents shall be counted and recorded by at least two employees with appropriate documentation being routed to the accounting department for proper recording and accounting for initial hopper loads.

X. Player tracking system.

A. The following standards apply if a player tracking system is utilized:

1. The player tracking system shall be secured so as to prevent unauthorized access (e.g., changing passwords at least quarterly and physical access to computer hardware, etc.).

2. The addition of points to members’ accounts other than through actual gaming machine play shall be sufficiently documented (including substantiation of reasons for increases) and shall be authorized by a department independent of the player tracking and gaming machines.

3. Alternatively, addition of points to members’ accounts may be authorized by gaming machine supervisory employees if sufficient documentation is generated and it is randomly verified by employees independent of the gaming machine department on a quarterly basis.

4. Separation of duties must exist between employees initiating an account change and the agent making the change.

5. Agents who redeem points for members shall be allowed to receive lost players club cards, provided that they are immediately deposited into a secured container for retrieval by independent agents.

6. Changes to the player tracking systems, promotion and external bonus system parameters, which control features such as the awarding of bonuses, the issuance of cashable credits, non-cashable credits, coupons and vouchers, must be performed under the authority of supervisory agents independent of the gaming machine department. Alternatively, they may be performed by gaming machine supervisory agents if sufficient documentation is generated and the propriety of the changes are randomly verified by supervisory agents independent of the gaming machine department on a monthly basis.

7. All other changes to the player tracking system shall be appropriately documented.

XI. Revenue Audits for Player Tracking Systems.

A. The Gaming Operation shall establish and implement the following controls for the auditing of player tracking systems:

1. At least monthly, review promotional payments, drawings, and giveaway programs to verify payout accuracy, 1099 tracking and issuances, and proper accounting treatment in accordance with the rules provided to patrons and IRS regulations.
2. For computerized player tracking systems, at least monthly perform the following:

   a. Review authorization documentation for all manual point additions/deletions for propriety;

   b. Define and review exception reports to be monitored, including transfers between accounts; and

   c. Review documentation related to access to inactive and closed accounts.

3. At least annually, all computerized player tracking systems must be reviewed by agent(s) independent of the individuals that set up or make changes to the system parameters. The review must be performed to determine the configuration parameters are accurate and have not been altered without appropriate management authorization. All results must be documented.

XII. **In-house progressive gaming machine standards.**

   A. A meter that shows the amount of the progressive jackpot shall be conspicuously displayed at or near the machines to which the jackpot applies.

   B. At least once each day, each gaming operation shall record the amount shown on each progressive jackpot meter at the gaming operation except for those jackpots that can be paid directly from the machine’s hopper or ticketing system;

   C. Explanations for meter reading decreases shall be maintained with the progressive meter reading sheets, and where the payment of a jackpot is the explanation for a decrease, the gaming operation shall record the jackpot payout number on the sheet or have the number reasonably available; and

   D. Each gaming operation shall record the base amount of each progressive jackpot and any hidden secondary base amounts the gaming operation offers.

   E. The TGRA shall approve procedures specific to the transfer of progressive amounts in excess of the base amount to other gaming machines. Such procedures may also include other methods of distribution that accrue to the benefit of the gaming public via an award or prize.

XIII. **Wide area progressive gaming machine standards.**

   A. A meter that shows the amount of the progressive jackpot shall be conspicuously displayed at or near the machines to which the jackpot applies.

   B. As applicable to participating gaming operations, the wide area progressive gaming machine system shall be adequately restricted to prevent unauthorized access (e.g., changing passwords at least quarterly, restrict access to EPROMs or other equivalent game software media, and restrict physical access to computer hardware, etc.)

   C. The gaming operation shall establish controls and procedures for remote access, which
include authorized entry, logging activity and changes.

D. The TGRA shall approve procedures for the wide area progressive system that:

1. Reconcile meters and jackpot payouts;
2. Collect/drop gaming machine funds;
3. Verify jackpot, payment, and billing to gaming operations on pro-rata basis;
4. System maintenance;
5. System accuracy; and

E. Reports, where applicable, adequately documenting the procedures required in this Section shall be generated and retained.

XIV. Accounting/Auditing Standards.

A. Gaming machine accounting/auditing procedures shall be performed by agents independent of the transactions being reviewed.

B. For on-line gaming machine monitoring systems, procedures shall be performed at least monthly to verify that the system is transmitting and receiving data from the gaming machines properly and to verify the continuing accuracy of the coin-in meter readings as recorded in the gaming machine statistical report.

C. For weigh scale and currency interface systems, for at least one drop period per month accounting/auditing employees shall make such comparisons as necessary to the system generated count as recorded in the gaming machine statistical report. Discrepancies shall be resolved prior to generation/distribution of gaming machine reports.

D. For each drop period, accounting/auditing employees shall compare the coin-to-drop meter reading to the actual drop amount. Discrepancies should be resolved prior to generation/distribution of on-line gaming machine monitoring system statistical reports.

E. Follow-up shall be performed for any one machine having an unresolved variance between actual coin drop and coin-to-drop meter reading in excess of three percent (±3%) and over $25.00. The follow-up performed and results of the investigation shall be documented, maintained for inspection, and provided to the TGRA upon request.

F. For each drop period, accounting/auditing employees shall compare the bill-in meter reading to the total bill acceptor drop amount for the period. Discrepancies shall be resolved and findings documented before the generation/distribution of gaming machine statistical reports.

G. Follow-up shall be performed for any one machine having an unresolved variance between actual currency drop and bill-in meter reading in excess of an amount that is both more than $25 and at least three percent (±3%) of the actual currency drop. The
follow-up performed and results of the investigation shall be documented, maintained for inspection, and provided to the TGRA upon request.

H. The gaming operations will establish controls for compliance with BSA/AML requirements for “after the fact aggregation” of bill in/out transactions.

I. At least annually, accounting/auditing employees shall randomly verify that EPROM or other equivalent game software media changes are properly reflected in the gaming machine analysis reports.

J. Accounting/auditing employees shall review exception reports for all computerized gaming machine systems on a daily basis for propriety of transactions and unusual occurrences.

K. All gaming machine auditing procedures and any follow-up performed shall be documented, maintained for inspection, and provided to the TGRA upon request.

XV. Cash-out tickets. For gaming machines that utilize cash-out tickets, the following standards apply.

A. In addition to the applicable auditing and accounting standards in this Section, on a quarterly basis, the gaming operation shall foot all jackpot cash-out tickets equal to or greater than $1,200 and trace totals to those produced by the host validation computer system.

B. The gaming operations will establish controls for compliance with BSA/AML requirements for “after the fact aggregation” of ticketing transactions.

C. The customer may request a cash-out ticket from the gaming machine that reflects all remaining credits. The cash-out ticket shall be printed at the gaming machine by an internal document printer. The cash-out ticket shall be valid for a time period specified by the TGRA, or the gaming operation as approved by the TGRA. Cash-out tickets may be redeemed for payment or inserted in another gaming machine and wagered, if applicable, during the specified time period.

D. The customer shall redeem the cash-out ticket at a change booth or cashiers’ cage. Alternatively, if a gaming operation utilizes a remote computer validation system, the TGRA, or the gaming operation as approved by the TGRA, shall develop alternate standards for the maximum amount that can be redeemed, which shall not exceed $2,999.99 per cash-out transaction.

E. Upon presentation of the cash-out ticket(s) for redemption, the following shall occur:

1. Scan the bar code via an optical reader or its equivalent; or

2. Input the cash-out ticket validation number into the computer.

F. The information contained in of this Section shall be communicated to the host computer. The host computer shall verify the authenticity of the cash-out ticket and communicate directly to the redeemer of the cash-out ticket.
G. If valid, the cashier (redeemer of the cash-out ticket) pays the customer the appropriate amount and the cash-out ticket is electronically noted “paid” in the system. The “paid” cash-out ticket shall remain in the cashier’s bank for reconciliation purposes. The host validation computer system shall electronically reconcile the cashier’s banks for the paid cashed-out tickets.

H. If invalid, the host computer shall notify the cashier (redeemer of the cash-out ticket). The cashier (redeemer of the cash-out ticket) shall refuse payment to the customer and notify a supervisor of the invalid condition. The supervisor shall resolve the dispute.

I. If the host validation computer system temporarily goes down, cashiers may redeem cash-out tickets at a change booth or cashier’s cage after recording the following:

1. Serial number of the cash-out ticket;
2. Date and time;
3. Dollar amount;
4. Issuing gaming machine number;
5. Marking ticket “paid”; and
6. Ticket shall remain in cashier’s bank for reconciliation purposes.

J. Cash-out tickets shall be validated as expeditiously as possible when the host validation computer system is restored.

K. The TGRA, or the gaming operation as approved by the TGRA, shall establish and the gaming operation shall comply with procedures to control cash-out ticket paper, which shall include separation of duties procedures that:

1. Mitigate the risk of counterfeiting of cash-out ticket paper;
2. Adequately control the inventory of the cash-out ticket paper; and
3. Provide for the destruction of all unused cash-out ticket paper.
4. Alternatively, if the gaming operation utilizes a computer validation system, this standard shall not apply.

L. If the host validation computer system is down for more than four (4) hours, the gaming operation shall promptly notify the TGRA or its designated representative.

M. These gaming machine systems shall comply with all other standards (as applicable) in this part including:

5. Standards for bill acceptor drop and count;
6. Standards for coin drop and count; and
7. Standards concerning EPROMS or other equivalent game software media.
XVI. **Account access cards.** For gaming machines that utilize account access cards to activate play of the machine, the following standards shall apply:

A. **Equipment.**

1. Account access cards shall be treated as sensitive items with appropriate controls established.

2. A central computer, with supporting hardware and software, to coordinate network activities, provide system interface, and store and manage a player/account database;

3. A network of contiguous player terminals with touch-screen or button-controlled monitors connected to an electronic selection device and the central computer via a communications network; and

4. One or more electronic selection devices, utilizing random number generators, each of which selects any combination or combinations of numbers, colors, and/or symbols for a network of player terminals.

B. **Player terminals standards.**

1. The player terminals are connected to a game server;

2. The game server shall generate and transmit to the bank of player terminals a set of random numbers, colors, and/or symbols at regular intervals. The subsequent game results are determined at the player terminal and the resulting information is transmitted to the account server; and

3. The game server shall be housed in a game server room or a secure locked cabinet.

C. **Customer account maintenance standards.**

1. A central computer acting as an account server shall provide customer account maintenance and the deposit/withdrawal function of those account balances;

2. Customers may access their accounts on the computer system by means of an account access card at the player terminal. Each player terminal may be equipped with a card reader and personal identification number (PIN) pad or touch screen array for this purpose; and

3. All communications between the player terminal, or bank of player terminals, and the account server shall be encrypted for security reasons.

D. **Customer account generation standards.**

1. A computer file for each customer shall be prepared by an agent, with no incompatible functions, prior to the customer being issued an account access card to be utilized for machine play. The customer shall determine his/her PIN to be used in conjunction with the account access card. Casino employees should not have knowledge of customer PIN’s.
1. For each customer file, an employee shall:
   
a. Record the customer’s name and current address;

b. The date the account was opened; and

c. At the time the initial deposit is made, account opened, or credit extended, the identity of the customer shall be verified by examination of a valid driver’s license or other reliable identity credential.

2. The clerk shall sign-on with a unique password to a terminal equipped with peripherals required to establish a customer account. Passwords are issued and can only be changed by information technology personnel at the discretion of the department director.

3. After entering a specified number of incorrect PIN entries at the cage or player terminal, the customer shall be directed to proceed to a clerk to obtain a new PIN. If a customer forgets, misplaces or requests a change to their PIN, the customer shall proceed to a clerk for assistance.

4. Separation of duties must exist between the employee taking a request for an account change and the employee authorizing the change.

E. Deposit of credits standards.

1. The cashier shall sign-on with a unique password to a cashier terminal equipped with peripherals required to complete the credit transactions. Passwords are issued and can only be changed by information technology personnel at the discretion of the department director.

2. The customer shall present cash, chips, coin or coupons along with their account access card to a cashier to deposit credits.

3. The cashier shall complete the transaction by utilizing a card scanner that the cashier shall slide the customer’s account access card through.

4. The cashier shall accept the funds from the customer and enter the appropriate amount on the cashier terminal.

5. A multi-part deposit slip shall be generated by the point of sale receipt printer. The cashier shall direct the customer to sign the deposit slip receipt. One copy of the deposit slip shall be given to the customer. The other copy of the deposit slip shall be secured in the cashier’s cash drawer.

6. The cashier shall verify the customer’s balance before completing the transaction. The cashier shall secure the funds in their cash drawer and return the account access card to the customer.

7. Alternatively, if a kiosk is utilized to accept a deposit of credits, the TGRA, or the gaming operation as approved by the TGRA, shall establish and the gaming operation shall comply with procedures that safeguard the integrity of the kiosk system.

F. Prize standards.
2. Winners at the gaming machines may receive cash, prizes redeemable for cash or merchandise.

3. If merchandise prizes are to be awarded, the specific type of prize or prizes that may be won shall be disclosed to the player before the game begins.

4. All prize- cash, prizes redeemable for cash or merchandise must comply with IRS 1099 reporting requirements.

5. The redemption period of account access cards, as approved by the TGRA, shall be conspicuously posted in the gaming operation.

G. **Credit withdrawal.** The customer shall present their account access card to a cashier to withdraw their credits. The cashier shall perform the following:

1. Scan the account access card;

2. Request the customer to enter their PIN, if the PIN was selected by the customer;

3. The cashier shall ascertain the amount the customer wishes to withdraw and enter the amount into the computer;

4. A multi-part withdrawal slip shall be generated by the point of sale receipt printer. The cashier shall direct the customer to sign the withdrawal slip;

5. The cashier shall verify that the account access card and the customer match by:
   a. Comparing the customer to image on the computer screen;
   b. Comparing the customer to image on customer’s picture ID; or
   c. Comparing the customer signature on the withdrawal slip to signature on the computer screen.

6. The cashier shall verify the customer’s balance before completing the transaction. The cashier shall pay the customer the appropriate amount, issue the customer the original withdrawal slip and return the account access card to the customer;

7. The copy of the withdrawal slip shall be placed in the cash drawer. All account transactions shall be accurately tracked by the account server computer system. The copy of the withdrawal slip shall be forwarded to the accounting department at the end of the gaming day; and

8. In the event the imaging function is temporarily disabled, customers shall be required to provide positive ID for cash withdrawal transactions at the cashier stations.

**XVII. Smart Cards.** All smart cards (i.e., cards that possess the means to electronically store and retrieve data) that maintain the only source of account data are prohibited.
 CHAPTER 8  
FSAGC SOFTWARE, GAMING MACHINE AND SERVER SHIPPING REQUIREMENTS  

I. Overview. Vendor/Manufacturers are required to follow specific Fort Sill Apache Gaming Commission (FSAGC) requirements when shipping, delivering or picking up gaming machines, gaming-related software and servers to or from a Fort Sill Apache Tribe (FSAT) gaming facility. A FSAT gaming facility is defined as any licensed gaming facility, storage facility, or training facility owned or operated by the Fort Sill Apache Tribe where the facility is used as a gaming enterprise. This section establishes shipping and control requirements for gaming machines, software and server activities. This section applies to internal gaming machine, software or server movements within a FSAT gaming facility and/or from one FSAT gaming facility to another, as well as shipments to or from Vendor/Manufacturers. Failure by any participant to follow the FSAGC Policy and Procedures may result in a Notice of Concern (NOC) or Notice of Violation (NOV) and imposition of a fine in the amount of $500.00 per each violation.  

A. Software Notification and Shipping Requirements.  

1. Software Notification Requirements. When the FSAT Gaming Facility Slot Department and a Vendor/Manufacture reach a software sale or order agreement, the Vendor/Manufacturer shall submit a Software Notification Form (via email) to the FSAGC for review.  

   a. The software must be dated to ship and arrive at the FSAGC office no later than ten (10) calendar days prior to an approved or requested gaming machine activity. This will ensure the FSAGC has sufficient time to inventory and test the software.  

   b. The software shipment notification shall contain:  

      i. Name of Vendor/Manufacturer  
      ii. Vendor/Manufacturer address, contact names and numbers  
      iii. FSAGC approved address and contact names  
      iv. Sales order date and number  
      v. Software shipment and arrival date and time  
      vi. Reason for the software shipment  
      vii. Method of shipment/transportation  
      viii. Quantity of software  
      ix. Software themes  
      x. Software Identification (ID) numbers  
      xi. Type of software:  

         A. EPROM (Key chip)
B. Universal Serial Bus Drive (USB)
C. Compact Disk (CD)
D. Game Flashcard
E. Thumb Drive (Dongle & Ekey)
F. Boot Chip
G. Plastic Leaded Chip Carrier (PLCC)
H. Progressive Chip
I. Simms Card
J. Smart Card
K. Any other type of software not listed

c. The FSAGC will notify the FSAT Gaming Facility Slot Department and Vendor/Manufacturer of its approval or denial:

i. If the shipment is approved, the FSAGC shall provide (via email) a letter of approval to the FSAT gaming facility Slot Department and Vendor/Manufacturer, containing the shipping dates and times to which they shall adhere.

ii. If the shipment is denied, the FSAGC shall provide a letter (via email) to the FSAT Gaming Facility Slot Department and the Vendor/Manufacturer containing the reason for denial, and the software shall not be shipped until approved by the FSAGC.

2. Software Shipping Requirements. The Vendor/Manufacturer shall be responsible for shipping the proper type and amount of software ordered as requested and approved by the FSAGC.

a. Only approved software, allowed under the Tribal Internal Controls (TICs), shall be shipped to the FSAGC. No additional software is to be shipped, unless requested or approved by the FSAGC.

b. Software shall only be shipped to a current FSAGC address and personnel.

c. Vendor/Manufacturer technicians or personnel are not allowed to carry any type of non-approved software into a FSAT gaming facility without prior approval from the FSAGC.

d. The FSAGC shall deliver all required software to the location of a gaming machine activity or request (ram clear or game software re-load, etc.) and the Vendor/Manufacturer technician must then verify the delivered software before work begins, to check for any discrepancies.

i. If there are any software discrepancies, they will be handled by the FSAT Gaming Facility Slot Department and Vendor/Manufacturer.

e. The FSAGC requires the Vendor/Manufacturer to submit independent software certification letters and par sheets for all approved software:

i. As an attachment (via email) with the software shipment request

ii. On a compact disk (CD) with the software shipment
f. The FSAGC uses three (3) independent laboratories to validate, test and compare the checksum results of software:
   i. Gaming Laboratories International (GLI)
   ii. Eclipse Compliance Testing
   iii. BMM Compliance

g. Ram Clear Software. When ram clear software is required for a Gaming Machine Activity or repair, it shall be added to the Software Shipping Notification.
   i. All ram clear software used for a gaming machine activity or repair will be kept by the FSAGC for future use.
   ii. Ram clear software will be delivered to the requested location by the FSAGC when requested by a Vendor/Manufacturer technician or FSAT gaming facility slot technician.

h. Gaming Machine Activities. FSAT gaming facility Gaming Machine Activities are as listed:
   i. Installation (new gaming machine and new software)
   ii. Conversion (theme, software and denom change)
   iii. Upgrade (upgrading software due to a revocation, becoming obsolete or denom or theme change)
   iv. Replacement (replacing bad and damaged software or hardware)
   v. Removal (gaming machines removed from the gaming floor permanently or temporarily)
   vi. Move (gaming machines moved from one location to another in a FSAT gaming facility)

i. Software Installation.
   i. The FSAGC will observe and document the software installation and shall take possession of any remaining software or removed software.
      A. The Vendor/Manufacturer can retain old software only if requested and approved by the FSAGC.
   ii. When software is loaded and complete for a machine activity the FSAGC will lock and secure all CPU doors with a serialized tamper resistant gaming seal.
      A. The FSAT gaming facility Slot Department is responsible for having the sufficient amount of CPU locks for a Gaming Machine Activity or CPU lock replacement.
   iii. The FSAGC only permits empty CPU/logic boards to be shipped by the Vendor/Manufacture to the FSAT gaming facility Slot Department.
   iv. The FSAGC does not allow software to be shipped preinstalled in CPU/logic boards or in gaming machines to a FSAT gaming facility without written approval from the FSAGC. If preinstalled CPU/logic boards are approved, the Vendor/Manufacturer must ship the boards to the FSAGC.
**B. Gaming Machine Notification and Shipping Requirements.** When the FSAT gaming facility Slot Department and a Vendor/Manufacture agree to a gaming machine sale, lease or pickup agreement, the Vendor/Manufacturer shall submit a Gaming Machine Shipment Notification Form (via email) to the FSAGC for review and the form shall arrive no later than ten (10) calendar days prior to an approved Gaming Machine Activity schedule.

1. **Gaming Machine Notification.** The Gaming Machine Shipping Notification shall contain:
   a. Name of Vendor/Manufacturer
   b. Vendor/Manufacturer address, contact names and contact numbers
   c. FSAGC address, contact names and contact numbers
   d. FSAT gaming facility address
   e. Sales order number
   f. Date of sales order
   g. Date and time of a gaming machine shipment, arrival or pickup
   h. Machine themes
   i. Machine serial numbers
   j. Quantity of machines
   k. Reason for the truck shipment
   l. Method of shipment/transportation
   m. Truck seals and identification numbers:
      i. All accessible truck trailer doors are required to be securely sealed using a serialized identification seal (metal strap, plastic strap, steel padlock, wire seal etc.).
      ii. All Truck seals are required to be listed on the gaming machine shipping notification with their identification numbers.

2. **Gaming Machine Shipping Requirements**
   a. The FSAT gaming facility Slot Department is responsible for instructing the truck driver where to park for a gaming machine delivery or pickup.
   b. The Vendor/Manufacturer shall be responsible for ensuring the truck driver is in possession of a bill of lading (packing slip/manifest) and that it matches the FSAGC Shipping Notification on arrival at a FSAT gaming facility:
      i. Gaming machines shall not be delivered to a FSAT gaming facility without a bill of lading (packing slip/manifest).
      ii. Gaming machines that arrive at a FSAT gaming facility and are not listed on the approved gaming machine shipping notification may be rejected and result in a fine to the Vendor/Manufacture per each machine.
      iii. The delivery truck shall arrive no later than twenty (20) minutes before a gaming machine activity is scheduled to begin.
   c. The FSAGC will perform the following for the truck verification:
i. Receive the truck driver’s bill of lading (packing slip/manifest)

ii. Verify the bill of lading against the FSAGC Gaming Machine Shipping Notification

iii. Make sure all truck trailer doors are properly sealed

iv. Verify the truck seal serialized identification

v. Break the truck seals

d. The FSAGC will enter the truck trailer and verify the following before any gaming machine is unloaded:

i. Verify all gaming machine serial numbers

ii. Verify the game themes

iii. The FSAGC will handle all discrepancies for a truck and machine delivery

   A. If a truck seal or gaming machine discrepancy cannot be resolved, the gaming machines will not be unloaded and shall be returned to Vendor/Manufacturer.

e. The FSAGC shall maintain possession of all keys that control access to the CPU/logic board areas or areas where programmable storage media are located or areas which control the game or payouts (excluding Wide Area Progressive/WAP games).

f. Keys that control access to the logic board areas or areas where programmable storage media are located or areas which control the game or payouts will not be issued to non-ACH employees or Vendors/Manufacturers.

g. The CPU/logic door locks are to be installed only by the FSAT Gaming Facility Slot Technicians.

h. Non-FSAGC controlled keys shall be verified to the proper locking mechanism, logged, and issued to Operational Compliance where proper key controls shall be implemented.

C. Gaming Machine Removal/Pickup Notification and Shipping Requirements. The Vendor/Manufacturer shall submit a Gaming Machine Removal/Pickup Notification (via email) to the FSAGC no later than ten (10) calendar days prior to an approved Gaming Machine Activity schedule. The FSAGC does not require the Vendor/Manufacturer to seal the truck trailer doors after the gaming machines are removed or picked up at any FSAT gaming facilities. The FSAGC will observe and verify a Vendor/Manufacturer truck trailer door re-sealing only if requested in the removal/pickup notification.

1. Removal Notification. The gaming machine removal notification shall contain the following:

   a. Name of Vendor/Manufacturer

   b. Vendor/Manufacturer address, contact names and contact numbers

   c. Date of sales order

   d. Sales order number

   e. Date of gaming machine removal or pickup
f. Machine themes

g. Machine serial numbers

h. Quantity of machines

i. Reason for the truck shipment

j. Method of transportation

k. Truck door re-seal request

l. Truck seals (if requested)

D. Gaming Machine Slot Schedule Requirements. The FSAT gaming facility Slot Department shall submit a complete and accurate Gaming Machine Activity schedule. The FSAGC shall review the Gaming Machine Activity schedule for completeness and accuracy.

1. The FSAT gaming facility Slot Department shall submit a Gaming Machine Activity schedule request (via email) to the FSAGC no later than ten (10) calendar days of the requested schedule date.

   a. Wide Area Progressives (WAPs). If the gaming machines are WAP’s, the FSAT gaming facility Slot Director shall inform the surveillance department twenty (20) days in advance for time to get proper coverage of each WAP gaming machine.

2. If multiple days are needed to complete a gaming machine activity the FSAT gaming facility Slot Department shall submit the extra days on their schedule request.

3. The Gaming Machine Activity Schedule shall contain the game configuration as listed:

   a. Date and time the machine activity will begin
   b. Date and time the machine activity is projected to be complete
   c. Space for the approval date
   d. Type of gaming machine activity
   e. Move notification numbers
   f. Vendor/Manufacturers
   g. Location (old and new)
   h. Asset numbers
   i. Slot machine serial numbers
   j. Denom (multi)
   k. Compact (yes or no)
   l. Themes (multi)
   m. Game software ID numbers
   n. Paytable ID numbers
   o. Number of reels
   p. Number of lines
q. Bet per line
r. Max bet
s. Hold % (Payback)
t. Progressives:
i. S = stand alone
ii. L = linked
iii. Multi-Level = each level of game that has more than 1 progressive
iv. W = wide area progressive (WAP)

4. Approval/Denial. The FSAGC will notify the FSAT gaming facility Slot Department when a gaming machine activity schedule is approved or denied:
a. The FSAGC shall approve the schedule and return it back (via email) to the FSAT gaming facility Slot Department.
b. If the schedule is denied the FSAGC shall notify the FSAT gaming facility Slot Director (via email) with the reason for the denial.

5. Slot Director Responsibilities Following Approval. It shall be the responsibility of the FSAT gaming facility Slot Director to perform the following for an approved gaming machine activity schedule:
a. Notification. Notify all departments and entities listed:
i. FSAT Gaming Facility Administration Department (Compliance Officer/GM)
ii. Accounting Department (Revenue Audit)
iii. Cage Department (Vault/Drop Team)
iv. Facilities Department (Engineering/Maintenance/Housekeeping)
v. Information Technology Department (IT)
vi. Marketing Department (Players Club)
vii. Security Department/Dispatch Office
viii. Slot Department (Staff /Techs)
ix. Surveillance Department (Manager/Staff)
x. Vendor/Manufacturers (AGS, Bally, VGT, WMS etc.)
b. Department Director Notification. Notify each Director (via email) if personnel will need to be present from their department for a gaming machine activity with the following:
i. Date and time
ii. Location
iii. Detailed reason for their duties (Housekeeping/cleaning, IT/escort into server room, Security/bill & ticket test, Cage/drop gaming machines etc.)
iv. Note if any departmental personnel needs to be on call (personnel will be used) or stand by (personnel might not be used)
v. Any other request for departmental personnel not listed
c. **Department Director Responsibilities.** It shall be the responsibility of all FSAT gaming facility Department Directors to have their personnel present as requested and they shall have in their possession the proper hardware, tools and equipment to complete their project in an appropriate time frame.

6. **Proper Staffing.** All approved activities shall be properly staffed by the FSAT gaming facility Slot Department:
   a. Slot manager
   b. Lead technician
   c. Slot technician
   d. Bench technician

7. **Supervision.** The FSAT gaming facility Slot Director shall designate who is to supervise a Gaming Machine Activity.

8. **Other Slot Department Requirements.**
   a. The FSAT gaming facility Slot Department shall have all the required hardware, glassware and equipment available for a gaming machine activity, such as:
      i. Bally I-View Boards
      ii. Bally I-View SDS chips
      iii. CPU locks
      iv. Cable wires
      v. Top box, main and belly door glassware etc.
      vi. Any other type of hardware or glassware not listed
      vii. Any other equipment necessary to complete the work
   b. The FSAT gaming facility Slot Department shall have all physical prep work complete at the work location five (5) days before the machine activity is to begin, such as:
      i. Electric power boxes
      ii. Data biscuits
      iii. The required amount of holes drilled in the gaming floor
      iv. Any other prep work not listed
   c. Before the gaming machine activity is to begin, all work zones shall be secured by the FSAT gaming facility Slot Department by using methods such as:
      i. Stanchions
      ii. Caution tape
      iii. Caution cones
      iv. Any other methods to provide public safety for the FSAT gaming facility staff and patrons.
   d. The FSAT gaming facility Slot Department shall be the responsible for ensuring its staff is fully aware of any upcoming gaming machine activities, as well as any
pertinent duties and responsibilities as written in the FSAGC Software/Gaming Machine Guidelines.

E. Gaming Server/Software Notification and Shipping Requirements. When the FSAT Gaming Facility IT Department and the Vendor/Manufacturer reach a gaming server sale, delivery, or pickup/removal agreement, the Vendor/Manufacturer shall submit the notification (via email) to the FSAGC for review.

1. Gaming Server Shipping Notification. The Gaming Server Shipping Notification shall contain:
   a. Name of Vendor/Manufacturer
   b. Vendor/Manufacturer address, contact names and contact numbers
   c. FSAT gaming facility Slot Department or IT Department address, contact names and contact numbers
   d. Sales order number
   e. Date of sales order
   f. Date of gaming server shipment, arrival or pickup
   g. Gaming server serial numbers
   h. Quantity of gaming servers
   i. Reason and type of gaming server shipment
   j. Method of shipment/transportation

2. Gaming Server Activity Notification.
   a. The IT department shall be responsible for scheduling a Gaming Server Activity.
   b. The FSAGC requests the IT department give seven (7) calendar days’ notice (via email) before the Gaming Server Activity will start
   c. It shall be the responsibility of the FSAT gaming facility IT Director to inform the appropriate entities involved of an approved gaming server activity:
      i. FSAT gaming facility Administration department (Compliance Officer/GM)
      ii. Security department
      iii. Shipping & Receiving department
      iv. Slot department and Director
      v. Surveillance department
      vi. Vendor/Manufacturers

3. Gaming Servers that do not contain software can be shipped to the FSAT Gaming Facility Shipping and Receiving Department for distribution.

4. If gaming server or test software is needed, the IT Department and Vendor/Manufacturer shall adhere and be held to the guidelines in the Software Notification and Shipping Requirements. The FSAGC shall deliver the software on the date & time requested.
F. **Vendor/Manufacturer Technician Server Room Access Requirements.** When a Vendor/Manufacturer needs to perform any type of work in a FSAT Gaming Facility Server Room for a scheduled Gaming Machine Activity, the Vendor/Manufacturer shall request this on its Software, Gaming Machine or Gaming Server Notification.

1. **Requests for Server Room Access.** The effects of the work in the FSAT gaming facility server room shall be as listed:
   a. Projection time the Vendor/Manufacturer technician will need to enter the FSAT gaming facility server room
   b. Reason for FSAT gaming facility server room access
   c. If gaming machines will be affected by the Vendor/Manufacturer Technician’s server room work, list the projection time the gaming machines will be out of service, their zone and bank numbers.

2. **Non-Scheduled Access.** When a Vendor/Manufacturer Technician needs access to the FSAT Gaming Facility Server Room for a non-scheduled Gaming Machine or Gaming Server Activity, the following steps shall be followed:
   a. **Notification of Security.** Notify the FSAT Gaming Facility Security Dispatch Officer of the Server Room Access Request during the Vendor/Manufacturer Badge Sign-In procedure.
   b. **Wait for Escort.** The Vendor/Manufacturer Technician shall wait in the dispatch hallway for an escort to the Server Room by a FSAT Gaming Facility Security Officer or IT Personnel.

3. **Server Room Access Log.** When a Vendor/Manufacturer Technician enters the FSAT Gaming Facility Server Room, the following shall be signed on the Server Room Access Log:
   a. Date
   b. Time of entry
   c. Vendor/Manufacturer and Technician’s name
   d. Detailed reason for entry
   e. Time exiting server room

G. **Security Requirements for Vendor/Manufacturer Technician Validation.** The following procedures are steps to ensure that proper measures are in place for the Security department staff to be aware of when Vendor/Manufacturer technicians arrive and enter a FSAT gaming facility.

1. The FSAT gaming facility Security dispatch office shall have a current licensed gaming vendors and technicians approval list
2. The FSAT gaming facility Security dispatch officer shall verify each Vendor/Manufacturer technician’s name on the approval list
3. The FSAT gaming facility Security dispatch officer will issue a vendor badge to be worn and visible for the duration of the Vendor/Manufacturer technician’s visit
4. The FSAT gaming facility Security dispatch officer will notify the appropriate department personnel if the Vendor/Manufacturer technician requests access to the server room

**H. Vendor/Manufacturer & Technician Access Requirements.** The following procedures are steps to ensure that proper measures are in place for the Vendor/Manufacturer and their technicians to be aware of before arriving and entering a FSAT gaming facility. The Vendor/Manufacturer shall be responsible for following:

1. Sending only approved Vendor/Manufacturer technicians to a FSAT gaming facility
2. Sending the proper amount of technicians to complete a gaming machine activity for the following:
   a. Size of gaming machine activity
   b. The day or days for completion of the gaming machine activity in the approved time frame
   c. Vendor/Manufacturer technicians shall check in at the FSAT gaming facility security dispatch office
   d. Vendor/Manufacture technicians are permitted to only carry non-compliant hardware components into a FSAT gaming facility such as:
      i. Cash box housing unit
      ii. Monitor screens
      iii. Bill validators
      iv. Empty CPU boards
      v. Theme glassware/art ware
      vi. Light bulbs
      vii. Nuts and bolts
      viii. Any other non-compliant hardware not listed
3. The FSAGC permits the Vendor/Manufacturer to ship non-compliant hardware components to the FSAT gaming facility Slot Department as listed above
4. Vendor/Manufacturer technicians shall arrive at a FSAT gaming facility ten (10) minutes before any gaming machine activity is scheduled to begin
5. Vendor/Manufacturer technicians shall be responsible for supplying their own work tools, hardware tools and equipment for any gaming machine activities or repairs such as:
   a. Stepladder
   b. Hammer
   c. Drill
   d. Scaffold
   e. Screw driver
   f. Vice grips
g. Screws
h. Bolts
i. Dolly
j. Boom lift
k. Push cart
l. Any other type of tools, hardware and equipment not listed to complete their work

I. Vendor/Manufacturer Accountability.

Please be advised the Vendor/Manufacturer shall be responsible for ensuring all its department employees are aware of their duties and responsibilities as required in the FSAGC Software/Gaming Machine Guidelines.

Failure to follow these guidelines set forth by the FSAGC may result in a Notice of Concern (NOC) or Notice of Violation (NOV) and the imposition of a fine per each violation.

The Vendor/Manufacturer shall be responsible for completing a gaming machine activity on the approved date & time scheduled to be complete. If the gaming machine activity goes into extra days that are not approved, the FSAGC reserves the right to issue the Vendor/Manufacturer a NOV and fine, plus the lost revenue per each gaming machine that is out of service until the gaming machines are in service.

J. Waiver. If extenuating circumstances exist that would not allow for some or any of the above requirements to be met by the Vendor/Manufacturer for an approved Gaming Machine Activity the following shall be performed:

1. The Vendor/Manufacturer shall contact the FSAT Gaming Facility Slot Department or IT Department one (1) calendar day in advance of the approved Gaming Machine Activity or Gaming Server Activity.

2. The FSAT Gaming Facility Slot Department or IT Department shall immediately notify (via email) or (by phone if it is an emergency) the FSAGC and all FSAT Gaming Facility Departments involved of the changes requested by the Vendor/Manufacturer.

3. The Vendor/Manufacturer shall be responsible for submitting the Waiver Request for gaming or test software (via email) to the FSAGC detailing the circumstances and reasons why the waiver should be granted.

4. The FSAGC will notify the FSAT Gaming Facility Slot Department and Vendor/Manufacturer (via email) if the waiver is approved or denied

5. If the waiver is approved, the FSAGC shall provide (via email) a letter of approval to the FSAT Gaming Facility Slot Department and Vendor/Manufacturer, and the shipping dates and times to which they shall adhere.

6. If the waiver is denied, the FSAGC shall provide a letter (via email) to the FSAT Gaming Facility Slot Department and Vendor/Manufacturer with the reason for denial, and the software shall not be shipped until approved by the FSAGC.

7. If a waiver is approved for a gaming machine that is out of service due to bad or corrupt software, the Vendor/Manufacturer shall be responsible for having a
technician available to install the software within three (3) calendar days of the arrival date of the software.

8. If in doubt, please call the FSAGC before any type of shipment.

SHIPPING NOTIFICATIONS and/or ANY INQUIRIES SHALL BE SENT TO:

FORT SILL APACHE GAMING COMMISSION
Attn: Gary Tomahsah
221 SW C Avenue
Lawton, OK 73501
Office: (580) 351-1443 or Cell: (580) 351-7279
Fax: (580) 354-1500
E-Mail: gtomahsah@fsagc.org

Cc: dspores@fsagc.org, bjackiewicz@fsagc.org, mspell@apachecasinohotel.com
CHAPTER 9:
MINIMUM INTERNAL CONTROL STANDARDS:
KENO (CLASS III)

I. Computer applications. For any computer applications utilized, alternate documentation and/or procedures that provide at least the level of control described by the standards in this section, as approved by the Tribal gaming regulatory authority, will be acceptable.

II. Game play standards.

A. The computerized customer ticket shall include the date, game number, ticket sequence number, station number, and conditioning (including multi-race if applicable).

B. The information on the ticket shall be recorded on a restricted transaction log or computer storage media concurrently with the generation of the ticket.

C. Keno personnel shall be precluded from having access to the restricted transaction log or computer storage media.

D. When it is necessary to void a ticket, the void information shall be inputted in the computer and the computer shall document the appropriate information pertaining to the voided wager (e.g., void slip is issued or equivalent documentation is generated).

E. Controls shall exist to prevent the writing and voiding of tickets after a game has been closed and after the number selection process for that game has begun.

F. The controls in effect for tickets prepared in outstations (if applicable) shall be identical to those in effect for the primary keno game.

G. Rabbit ear or wheel system. The following standards shall apply if a rabbit ear or wheel system is utilized:

1. A dedicated camera shall be utilized to monitor the following both prior to, and subsequent to, the calling of a game:
   a. Empty rabbit ears or wheel;
   b. Date and time;
   c. Game number; and
   d. Full rabbit ears or wheel.

2. The film of the rabbit ears or wheel shall provide a legible identification of the numbers on the balls drawn.

3. Keno personnel shall immediately input the selected numbers in the computer and the computer shall document the date, the game number, the time the game was closed, and the numbers drawn.
4. The TGRA, or the gaming operation as approved by the TGRA, shall establish and the gaming operation shall comply with procedures that prevent unauthorized access to keno balls in play.

5. Back-up keno ball inventories shall be secured in a manner to prevent unauthorized access.

6. The TGRA, or the gaming operation as approved by the TGRA, shall establish and the gaming operation shall comply with procedures for inspecting new keno balls put into play as well as for those in use.

II. Random number generator. The following standards shall apply if a random number generator is utilized:

1. The random number generator shall be linked to the computer system and shall directly relay the numbers selected into the computer without manual input.

2. Keno personnel shall be precluded from access to the random number generator.

I. Winning tickets. Winning tickets shall be verified and paid as follows:

1. The sequence number of tickets presented for payment shall be inputted into the computer, and the payment amount generated by the computer shall be given to the customer.

2. The TGRA, or the gaming operation as approved by the TGRA, shall establish and the gaming operation shall comply with procedures that preclude payment on tickets previously presented for payment, unclaimed winning tickets (sleepers) after a specified period of time, voided tickets, and tickets that have not been issued yet.

3. All payouts shall be supported by the customer (computer-generated) copy of the winning ticket (payout amount is indicated on the customer ticket or a payment slip is issued).

4. A manual report or other documentation shall be produced and maintained documenting any payments made on tickets that are not authorized by the computer.

5. Winning tickets over a specified dollar amount (not to exceed $10,000 for locations with more than $5 million annual keno write and $3,000 for all other locations) shall also require the following:

   a. Approval of management personnel independent of the keno department, evidenced by their signature;

   b. Review of the video recording and/or digital record of the rabbit ears or wheel to verify the legitimacy of the draw and the accuracy of the draw ticket (for rabbit ear or wheel systems only);

   c. Comparison of the winning customer copy to the computer reports;

   d. Regrading of the customer copy using the payout schedule and draw information; and
e. Documentation and maintenance of the procedures in this paragraph.

J. When the keno game is operated by one person, all winning tickets in excess of an amount to be determined by management (not to exceed $1,500) shall be reviewed and authorized by a person independent of the keno department.

K. **Check out standards at the end of each keno shift.** For each writer station, a cash summary report (count sheet) shall be prepared that includes:

1. Computation of net cash proceeds for the shift and the cash turned in; and
2. Signatures of two employees who have verified the net cash proceeds for the shift and the cash turned in. Unverified transfers of cash and/or cash equivalents are prohibited.

L. **TGRA Promotional payouts or awards.** If a gaming operation offers promotional payouts or awards, the payout form/documentation shall include the following information:

1. Date and time;
2. Dollar amount of payout or description of personal property (e.g., jacket, toaster, car, etc.), including fair market value;
3. Type of promotion; and
4. Signature of at least one employee authorizing and completing the transaction.

M. **TGRA Standards for statistical reports.**

1. Records shall be maintained that include win and write by individual writer for each day.
2. Records shall be maintained that include win, write, and win-to-write hold percentage for:
   a. Each shift;
   b. Each day;
   c. Month-to-date; and
   d. Year-to-date or fiscal year-to-date as applicable.
3. A manager independent of the keno department shall review keno statistical data at least on a monthly basis and investigate any large or unusual statistical variances.
4. At a minimum, investigations shall be performed for statistical percentage fluctuations from the base level for a month in excess of ±3%. The base level shall be defined as the gaming operation’s win percentage for the previous business year or the previous twelve (12) months.
5. Such investigations shall be documented, maintained for inspection, and provided to the Tribal gaming regulatory authority upon request.
N. System security standards.

1. All keys (including duplicates) to sensitive computer hardware in the keno area shall be maintained by a department independent of the keno function.

2. Personnel independent of the keno department shall be required to accompany such keys to the keno area and shall observe changes or repairs each time the sensitive areas are accessed.

O. Documentation standards. Adequate documentation of all pertinent keno information shall be generated by the computer system.

1. This documentation shall be restricted to authorized personnel.

2. The documentation shall include, at a minimum:
   a. Ticket information (as described in this section);
   b. Payout information (date, time, ticket number, amount, etc.);
   c. Game information (number, ball draw, time, etc.);
   d. Daily recap information, including:
      i. Write;
      ii. Payouts; and
      iii. Gross revenue (win);
   e. System exception information, including:
      i. Voids;
      ii. Late pays; and
      iii. Appropriate system parameter information (e.g., changes in pay tables, ball draws, payouts over a predetermined amount, etc.); and
   f. Personnel access listing, including:
      i. Employee name or employee identification number; and
      ii. Listing of functions employee can perform or equivalent means of identifying same.

P. Keno audit standards.

1. The keno audit function shall be independent of the keno department.

2. At least annually, keno audit shall foot the write on the restricted copy of the keno transaction report for a minimum of one shift and compare the total to the total as documented by the computer.
3. For at least one shift every other month, keno audit shall perform the following:
   a. Foot the customer copy of the payouts and trace the total to the payout report; and
   b. Regrade at least 1% of the winning tickets using the payout schedule and draw ticket.

4. Keno audit shall perform the following:
   a. For a minimum of five games per week, compare the video recording and/or digital record of the rabbit ears or wheel to the computer transaction summary;
   b. Compare net cash proceeds to the audited win/loss by shift and investigate any large cash overages or shortages (i.e., in excess of $25.00);
   c. Review and regrade all winning tickets greater than or equal to $1,500, including all forms that document that proper authorizations and verifications were obtained and performed;
   d. Review the documentation for payout adjustments made outside the computer and investigate large and frequent payments;
   e. Review personnel access listing for inappropriate functions an employee can perform;
   f. Review system exception information on a daily basis for propriety of transactions and unusual occurrences including changes to the personnel access listing;
   g. If a random number generator is used, then at least weekly review the numerical frequency distribution for potential patterns; and
   h. Investigate and document results of all noted improper transactions or unusual occurrences.
   i. When the keno game is operated by one person:
      i. The customer copies of all winning tickets in excess of $100 and at least 5% of all other winning tickets shall be regraded and traced to the computer payout report;
      ii. The video recording and/or digital record of rabbit ears or wheel shall be randomly compared to the computer game information report for at least 10% of the games during the shift; and
      iii. Keno audit personnel shall review winning tickets for proper authorization pursuant to this section.
   j. In the event any person performs the writer and deskman functions on the same shift, the procedures described in this section (using the sample sizes indicated) shall be performed on tickets written by that person.
   k. Documentation (e.g., a log, checklist, etc.) that evidences the performance of all
keno audit procedures shall be maintained.

1. A manager independent of the keno department shall review keno audit exceptions, and perform and document investigations into unresolved exceptions. These investigations shall be documented, maintained for inspection, and provided to the Tribal gaming regulatory authority upon request.

m. When a multi-game ticket is part of the sample in this section, the procedures may be performed for ten (10) games or ten percent (10%) of the games won, whichever is greater.

Q. Access. Access to the computer system shall be adequately restricted (i.e., passwords are changed at least quarterly, access to computer hardware is physically restricted, etc.)

R. Equipment standards. There shall be effective maintenance planned to service keno equipment, including computer program updates, hardware servicing, and keno ball selection equipment (e.g., service contract with lessor).

1. Keno equipment maintenance (excluding keno balls) shall be independent of the operation of the keno game.

2. Keno maintenance personnel shall report irregularities to management personnel independent of the keno department.

3. If the gaming operation utilizes a barcode or microchip reader in connection with the play of keno, the reader shall be tested at least annually by personnel independent of the keno department to determine that it is correctly reading the barcode or microchip.

S. Document retention. All documents (including computer storage media) discussed in this section shall be retained for five (5) years, except for the following, which shall be retained for at least seven (7) days:

1. Video recordings and/or digital records of rabbit ears or wheel;

2. All copies of winning keno tickets of less than $1,500.00.

T. Multi-race tickets. Procedures shall be established to notify keno personnel immediately of large multi-race winners to ensure compliance with the standards of this section.

1. Procedures shall be established to ensure that keno personnel are aware of multi-race tickets still in process at the end of a shift.

U. Manual keno. For gaming operations that conduct manual keno games, alternate procedures that provide at least the level of control described by the standards in this section shall be developed and implemented.
CHAPTER 10:

MINIMUM INTERNAL CONTROL STANDARDS:
OFF-TRACK BETTING/PARI-MUTUEL (CLASS III)

I. Exemptions.
   A. The requirements of this section shall not apply to gaming operations who house pari-
      mutuel wagering operations conducted entirely by a state licensed simulcast service
      provider pursuant to an approved tribal-state compact if:
         1. The simulcast service provider utilizes its own employees for all aspects of the pari-
            mutuel wagering operation;
         2. The gaming operation posts, in a location visible to the public, that the simulcast
            service provider and its employees are wholly responsible for the conduct of pari-
            mutuel wagering offered at that location;
         3. The gaming operation receives a predetermined fee from the simulcast service
            provider; and
         4. In addition, the TGRA, or the gaming operation as approved by the TGRA, shall
            establish and the gaming operation shall comply with standards that ensure that the
            gaming operation receives, from the racetrack, its contractually guaranteed
            percentage of the handle.
   B. Gaming operations that contract directly with a state regulated racetrack as a simulcast
      service provider, but whose on-site pari-mutuel operations are conducted wholly or in
      part by tribal gaming operation employees, shall not be required to comply with
      paragraphs 8(A)-(E) of this section.  
         1. If any standard contained within this section conflicts with state law, a tribal-state
            compact, or a contract, then the gaming operation shall document the basis for
            noncompliance and shall maintain such documentation for inspection by the TGRA
            and the NIGC.
         2. In addition, the Tribal gaming regulatory authority, or the gaming operation as
            approved by the Tribal gaming regulatory authority, shall establish and the gaming
            operation shall comply with standards that ensure that the gaming operation receives,
            from the racetrack, its contractually guaranteed percentage of the handle.

II. Computer applications. For any computer applications utilized, alternate documentation
    and/or procedures that provide at least the level of control described by the standards in this
    section, as approved by the Tribal gaming regulatory authority, will be acceptable.
III. Betting ticket and equipment standards.

A. All pari-mutuel wagers shall be transacted through the pari-mutuel satellite system. In case of computer failure between the pari-mutuel book and the hub, no tickets shall be manually written.

B. Whenever a betting station is opened for wagering or turned over to a new writer/cashier, the writer/cashier shall sign on and the computer shall document gaming operation name (or identification number), station number, the writer/cashier identifier, and the date and time.

C. A betting ticket shall consist of at least two parts:
   1. An original, which shall be transacted and issued through a printer and given to the customer; and
   2. A copy that shall be recorded concurrently with the generation of the original ticket either on paper or other storage media (e.g., tape or diskette).

D. Upon accepting a wager, the betting ticket that is created shall contain the following:
   1. A unique transaction identifier;
   2. Gaming operation name (or identification number) and station number;
   3. Race track, race number, horse identification or event identification, as applicable;
   4. Type of bet(s), each bet amount, total number of bets, and total take; and
   5. Date and time.

E. All tickets shall be considered final at post time.

F. If a gaming operation voids a betting ticket written prior to post time, it shall be immediately entered into the system.

G. Future wagers shall be accepted and processed in the same manner as regular wagers.

IV. Payout standards.

A. Prior to making payment on a ticket, the writer/cashier shall input the ticket for verification and payment authorization.

B. The computer shall be incapable of authorizing payment on a ticket that has been previously paid, a voided ticket, a losing ticket, or an unissued ticket.

V. Checkout standards.

A. Whenever the betting station is closed or the writer/cashier is replaced, the writer/cashier shall sign off and the computer shall document the gaming operation name (or
identification number), station number, the writer/cashier identifier, the date and time, and cash balance.

B. For each writer/cashier station a summary report shall be completed at the conclusion of each shift including:

1. Computation of cash turned in for the shift; and

2. Signature of two employees who have verified the cash turned in for the shift. Unverified transfers of cash and/or cash equivalents are prohibited.

VI. Employee wagering. Pari-mutuel employees shall be prohibited from wagering on race events while on duty, including during break periods.

VII. Computer reports standards.

A. Adequate documentation of all pertinent pari-mutuel information shall be generated by the computer system.

B. This documentation shall be restricted to authorized personnel.

C. The documentation shall be created for each day's operation and shall include, but is not limited to:

1. Unique transaction identifier;

2. Date/time of transaction;

3. Type of wager;

4. Animal identification or event identification;

5. Amount of wagers (by ticket, writer/SAM, track/event, and total);

6. Amount of payouts (by ticket, writer/SAM, track/event, and total);

7. Tickets refunded (by ticket, writer, track/event, and total);

8. Unpaid winners/vouchers (“outs”) (by ticket/voucher, track/event, and total);

9. Voucher sales/payments (by ticket, writer/SAM, and track/event);

10. Voids (by ticket, writer, and total);

11. Future wagers (by ticket, date of event, total by day, and total at the time of revenue recognition);

12. Results (winners and payout data);

13. Breakage data (by race and track/event);
14. Commission data (by race and track/event); and

15. Purged data (by ticket and total).

D. The system shall generate the following reports:

1. A reconciliation report that summarizes totals by track/event, including write, the
day's winning ticket total, total commission and breakage due the gaming operation,
and net funds transferred to or from the gaming operation's bank account;

2. An exception report that contains a listing of all system functions and overrides not
involved in the actual writing or cashing of tickets, including sign-on/off, voids, and
manually input paid tickets; and

3. A purged ticket report that contains a listing of the unique transaction identifier(s),
description, ticket cost and value, and date purged.

VIII. Accounting and auditing functions. A gaming operation shall perform the following
accounting and auditing functions:

A. The pari-mutuel audit shall be conducted by personnel independent of the pari-mutuel
operation.

B. Documentation shall be maintained evidencing the performance of all pari-mutuel
accounting and auditing procedures.

C. An accounting employee shall review handle, commission, and breakage for each day's
play and recalculate the net amount due to or from the systems operator on a weekly
basis.

D. The accounting employee shall verify actual cash/cash equivalents turned in to the
system's summary report for each cashier's drawer (Beginning balance, (+) fills (draws),
(+ net write (sold less voids), (−) payouts (net of IRS withholding), (−) cashbacks
(paid), (=) cash turn-in).

E. An accounting employee shall produce a gross revenue recap report to calculate gross
revenue for each day's play and for a month-to-date basis, including the following totals:

1. Commission;
2. Positive breakage;
3. Negative breakage;
4. Track/event fees;
5. Track/event fee rebates; and
6. Purged tickets.

F. All winning tickets and vouchers shall be physically removed from the SAM's for each
day's play.

G. In the event a SAM does not balance for a day's play, the auditor shall perform the
following procedures:

1. Foot the winning tickets and vouchers deposited and trace to the totals of SAM activity produced by the system;

2. Foot the listing of cashed vouchers and trace to the totals produced by the system;

3. Review all exceptions for propriety of transactions and unusual occurrences;

4. Review all voids for propriety;

5. Verify the results as produced by the system to the results provided by an independent source;

6. Regrade 1% of paid (cashed) tickets to ensure accuracy and propriety; and

7. When applicable, reconcile the totals of future tickets written to the totals produced by the system for both earned and unearned take, and review the reports to ascertain that future wagers are properly included on the day of the event.

H. At least annually, the auditor shall foot the wagers for one day and trace to the total produced by the system.

I. At least one day per quarter, the auditor shall recalculate and verify the change in the unpaid winners to the total purged tickets.
CHAPTER 11:
MINIMUM INTERNAL CONTROL STANDARDS:
GAMING PROMOTIONS AND PLAYER TRACKING SYSTEMS

I. Supervision. Supervision must be provided as needed for gaming promotions and player tracking by an agent(s) with authority equal to or greater than, those being supervised.

II. Gaming promotions.

A. The rules of the gaming promotion must be displayed or made readily available to patron upon request. Gaming promotions rules require TGRA approval at least 30 days prior to promotion start date and must include the following:

1. The rules of play;
2. The nature and value of the associated prize(s) or cash award(s);
3. Any restrictions or limitations on participant eligibility;
4. The date(s), time(s), and location(s) for the associated promotional activity or activities;
5. Any other restrictions or limitations, including any related to the claim of prizes or cash awards;
6. The announcement date(s), time(s), and location(s) for the winning entry or entries; and
7. Rules governing promotions offered across multiple gaming operations, third party sponsored promotions, and joint promotions involving third parties.

B. Player tracking systems and gaming promotions.

1. System changes. Changes to the player tracking systems, promotion and external bonus system parameters, which control features such as the awarding of bonuses, the issuance of cashable credits, non-cashable credits, coupons and vouchers, must be performed under the authority of supervisory agents, independent of the department initiating the change. Alternatively, the changes may be performed by supervisory agents of the department initiating the change if sufficient documentation is generated and the propriety of the changes are randomly verified by supervisory agents independent of the department initiating the change on a monthly basis.

   a. All other changes to the player tracking system must be appropriately documented.

C. Variances. The operation must establish, as approved by the TGRA, the threshold level at which a variance must be reviewed to determine the cause. Any such review and the results of the review must be documented.
CHAPTER 12:
MINIMUM INTERNAL CONTROL STANDARDS:
COMPLIMENTARY SERVICES OR ITEMS

I. Supervision. Supervision must be provided as needed for approval of complimentary services by an agent(s) with authority equal to or greater than those being supervised.

A. Complimentary services or items.

B. Controls must be established and procedures implemented for complimentary services or items that address the following:

1. Established annual budget for the issuance of complimentary services/items and player reinvestment.

2. Agents authorized to approve the issuance of complimentary services or items, including levels of authorization;

3. Limits and conditions on the approval and issuance of complimentary services or items;

4. Making and documenting changes to conditions or limits on the approval and issuance of complimentary services or items;

5. Documenting and recording the authorization, issuance, and redemption of complimentary services or items, including cash and non-cash gifts;

   a. Records must include the following for all complimentary items and services:

      i. Name of patron who received the complimentary service or item;

      ii. Name(s) of issuer(s) of the complimentary service or item;

      iii. The actual cash value of the complimentary service or item;

      iv. The type of complimentary service or item (i.e., food, beverage); and

      v. Date the complimentary service or item was issued.

6. Provisions for audit purposes to include but not limited to employee abuse, customer abuse, adherence to set procedures and budget.

7. Disciplinary action shall be taken in any instance where complimentary services have been granted without proper authorization

C. Summary of complimentary services and items records.

1. Complimentary services and items records must be summarized and reviewed for proper authorization and compliance with established authorization thresholds.

2. A detailed reporting of complimentary services or items transactions that meet the established threshold approved by the TGRA must be prepared at least weekly.
3. At least monthly, the Revenue Audit Department will provide to the TGRA and management and to those entities authorized by the TGRA or by Tribal law or ordinance at least the following:
   a. Accounting Workbook User Audit Detail;
   b. Comp Balance Adjustment Detail;
   c. Overcomp Exception;
   d. Comp Expense;
   e. Adjusted Comp; and
   f. Comp Revenue Detail.

4. The Internal Audit and Accounting Departments shall review the reports required in this Section at least monthly.

IV. Variances. The operation must establish, as approved by the TGRA, the threshold level at which a variance must be reviewed to determine the cause. Any such review and the results of the review must be documented.
CHAPTER 13:
MINIMUM INTERNAL CONTROL STANDARDS:
PATRON DEPOSIT ACCOUNTS AND CASHLESS SYSTEMS

I. Supervision. To the extent that the TGRA authorizes patron deposit accounts and cashless systems, supervision must be provided as needed for patron deposit accounts and cashless systems by an agent(s) with authority equal to or greater than those being supervised.

II. Patron deposit accounts and cashless systems.

   A. Smart cards cannot maintain the only source of account data.

   B. Establishment of patron deposit accounts. The following standards apply when a patron establishes an account.

      1. The patron must appear at the gaming operation in person, at a designated area of accountability, and present valid government issued picture identification; and

      2. An agent must examine the patron's identification and record the following information:

         a. Type, number, and expiration date of the identification;

         b. Patron's name;

         c. A unique account identifier;

         d. Date the account was opened; and

         e. The agent's name.

      3. The patron must sign the account documentation before the agent may activate the account.

      4. The agent or cashless system must provide the patron deposit account holder with a secure method of access.

III. Patron deposits, withdrawals and adjustments.

   A. Prior to the patron making a deposit or withdrawal from a patron deposit account, the agent or cashless system must verify the patron deposit account, the patron identity, and availability of funds. A personal identification number (PIN) is an acceptable form of verifying identification.

   B. Adjustments made to the patron deposit accounts must be performed by an agent.
C. When a deposit, withdrawal, or adjustment is processed by an agent, a transaction record must be created containing the following information:

1. Same document number on all copies;
2. Type of transaction, (deposit, withdrawal, or adjustment);
3. Name or other identifier of the patron;
4. The unique account identifier;
5. Patron signature for withdrawals, unless a secured method of access is utilized;
6. For adjustments to the account, the reason for the adjustment;
7. Date and time of transaction;
8. Amount of transaction;
9. Nature of deposit, withdrawal, or adjustment (cash, check, chips); and
10. Signature of the agent processing the transaction.

D. When a patron deposits or withdraws funds from a patron deposit account electronically, the following must be recorded:

1. Date and time of transaction;
2. Location (player interface, kiosk);
3. Type of transaction (deposit, withdrawal);
4. Amount of transaction; and
5. The unique account identifier.

E. Patron deposit account transaction records must be available to the patron upon reasonable request.

F. If electronic funds transfers are made to or from a gaming operation bank account for patron deposit account funds, the bank account must be dedicated and may not be used for any other types of transactions.

IV. Variances. The operation must establish, as approved by the TGRA, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented.
CHAPTER 14:
MINIMUM INTERNAL CONTROL STANDARDS:
DROP AND COUNT

I. **Computer applications.** For any computer applications utilized, alternate documentation and/or procedures that provide at least the level of control described by the standards in this section, as approved by the TGRA, will be acceptable.

II. **Supervision.** Supervision must be provided for drop and count as needed by an agent(s) with authority equal to or greater than those being supervised.

III. **Count room access.** The Gaming Operation must establish and implement, and the FSAGC must approve, controls and procedures to limit physical access to the count room to count team agents, designated staff, and other authorized persons. Such controls must include the following:

   A. Count team agents may not exit or enter the count room during the count except for emergencies or scheduled breaks.

   B. Surveillance must be notified whenever count room agents exit or enter the count room during the count.

   C. The count team policy, at a minimum, must address the transportation of extraneous items such as personal belongings, tool boxes, beverage containers, etc., into or out of the count room.

      1. Medical equipment needs shall be approved by the FSAGC prior to use in the Count Room

IV. **Count team.** The Gaming Operation must establish and implement, and the FSAGC must approve, controls and procedures to ensure the security of the count and the count room to prevent unauthorized access, misappropriation of funds, forgery, theft or fraud. Such controls and procedures must include the following:

   A. All Counts must be performed by at least three (3) agents.

   B. At no time during the Count can there be fewer than three Count Team agents in the Count Room until the drop proceeds have been accepted into cage/vault accountability.

   C. The count team agents must be rotated on a routine basis such that the count team is not consistently the same three agents more than four days per week. This standard does not apply to gaming operations that utilize a count team of more than three agents.

   D. Functions performed by count team agents must be rotated on a routine basis.
E. Count Team agents must be independent of the department being counted. A cage/vault
agent may be used if they are not the sole recorder of the Count and do not participate in
the transfer of drop proceeds to the cage/vault. An accounting agent may be used if there
is an independent audit of all Count documentation.

V. Table game drop standards.

A. Controls must be established and procedures implemented to ensure security of the drop
process. Such controls must include the following:

B. Documented description of duties and responsibilities of agents involved in the drop and
count process

C. The setting out of empty table game drop boxes and the drop shall be a continuous
process.

D. Surveillance must be notified when the drop is to begin so that surveillance may monitor
the activities.

E. At least two agents must be involved in the removal of the drop box, at least one of
whom is independent of the table games department.

F. Once the drop is started, it must continue until finished.

G. All drop boxes may be removed only at the time previously designated by the gaming
operation and reported to the TGRA. If an emergency drop is required, surveillance must
be notified before the drop is conducted and the TGRA must be informed within the
timeframe approved by the TGRA. A specific drop schedule and drop pattern of table
game drop boxes and the table game rake boxes shall be established and communicated
to the FSAGC. The FSAGC shall be notified, in writing, five (5) calendar days prior to a
change in the time that table game drop box contents shall be removed

H. At the end of each shift:

1. All locked table game drop boxes shall be removed from the tables by an agent
independent of the table game shift being dropped;

2. A separate drop box shall be placed on each table opened at any time during each
shift or a gaming operation may utilize a single drop box with separate openings and
compartments for each shift; and

3. Upon removal from the tables, table game drop boxes shall be transported by a
minimum of two agents, at least one of whom is independent of the table game shift
being dropped, directly to the count room or other equivalently secure area with
comparable controls and locked in a secure manner until the count takes place.

I. All table game drop boxes shall be posted with a number corresponding to a permanent
number on the gaming table and marked to indicate game, table number, and shift.

J. All tables that were not open during a shift and therefore not part of the drop must be
documented by the pit department.
VI. Player interface and financial instrument storage component drop standards.

A. Surveillance must be notified when the drop is to begin so that surveillance may monitor the activities.

B. At least two agents must be involved in the removal of the player interface storage component drop, at least one of whom is independent of the player interface department.

C. All financial instrument storage components may be removed only at the time previously designated by the gaming operation and reported to the TGRA. If an emergency drop is required, surveillance must be notified before the drop is conducted and the FSAGC must be informed within at least five (5) calendar days prior to implementation.

D. The financial instrument storage components must be removed by an agent independent of the player interface department, then transported directly to the count room or other equivalently secure area with comparable controls and locked in a secure manner until the count takes place.

1. Security must be provided for the financial instrument storage components removed from player interfaces and awaiting transport to the count room.

2. Transportation of financial instrument storage components must be performed by a minimum of two agents, at least one of whom is independent of the player interface department.

E. All financial instrument storage components must be posted with a number corresponding to a permanent number on the player interface.

VII. Table game soft count standards.

A. Access to stored, full table game drop boxes must be restricted to:

1. Authorized members of the drop and count teams; and

2. In an emergency, authorized persons for the resolution of the problem.

B. The table game count shall be performed in a count room or other equivalently secure area with comparable controls.

C. Access to the count room during the count shall be restricted to members of the drop and count teams, with the exception of authorized observers, supervisors for resolution of problems, and authorized maintenance personnel.

D. If counts from various revenue centers occur simultaneously in the count room, procedures shall be in effect that prevent the commingling of funds from different revenue centers.
E. Count equipment and systems must be tested, with the results documented, at a minimum before the first count begins to ensure the accuracy of the equipment.

F. The table game drop boxes shall be individually emptied and counted in such a manner so as to prevent the commingling of funds between boxes until the count of the box has been recorded.

1. The count of each box shall be recorded in ink or other permanent form of recordation.

2. For counts that do not utilize a currency counter, a second count shall be performed by a member of the count team who did not perform the initial count. Separate counts of chips and tokens must always be performed by members of the count team.

3. Corrections to information originally recorded by the count team on count documentation shall be made by drawing a single line through the error, writing the correct figure above the original figure, and then obtaining the initials of at least two count team members who verified the change. All corrections must be permanent and identifiable and the corrected information must remain legible.

4. Coupons or other promotional items not included in gross revenue must be recorded on a supplemental document by either the count team members or accounting personnel. All single-use coupons must be cancelled daily by an authorized agent to prevent improper recirculation.

5. If a currency counter interface is used:
   a. It must be restricted to prevent unauthorized access;
   b. The currency drop figures must be transferred via direct communications line or computer storage media to the accounting department;

G. If a currency counters are utilized, a count team member shall observe the loading and unloading of all currency at the currency counter, including rejected currency.

H. Two counts of the currency rejected by the currency counter must be recorded per table, as well as in total. Posting rejected currency to a nonexistent table is prohibited.

I. Table game drop boxes, when empty, shall be shown to another member of the count team, or to another agent who is observing the count, or to surveillance, provided the count is monitored in its entirety by an agent independent of the count.

J. The Gaming Operation shall implement, subject to FSAGC approval, procedures to ensure that any corrections to the count documentation are permanent and identifiable, and that the original, corrected information remains. Corrections must be verified by two count team agents.

K. Orders for fill/credit (if applicable) shall be matched to the fill/credit slips. Fills and credits shall be traced to or recorded on the count sheet.

L. Pit marker issue and payment slips (if applicable) removed from the table game drop boxes shall either be:
1. Traced to or recorded on the count sheet by the count team; or

2. Totaled by shift and traced to the totals documented by the computerized system. Accounting personnel shall verify the issue/payment slip for each table is accurate.

M. Foreign currency exchange forms (if applicable) removed from the table game drop boxes shall be reviewed for the proper daily exchange rate and the conversion amount shall be recomputed by the count team. Alternatively, this may be performed by accounting/auditing employees.

N. The opening/closing table and marker inventory forms (if applicable) shall either be:

   1. Examined and traced to or recorded on the count sheet; or

   2. If a computerized system is used, accounting personnel can trace the opening/closing table and marker inventory forms to the count sheet. Discrepancies shall be investigated with the findings documented and maintained for inspection.

O. The count sheet shall be reconciled to the total drop by a count team member who shall not function as the sole recorder and variances must be reconciled and documented.

P. All count team agents shall sign the count sheet to attest to their participation in the count.

Q. A final verification of the total drop proceeds, before transfer to cage/vault, must be performed by at least two agents, one of whom is a supervisory count team member, and one count team agent.

   1. Final verification must include a comparison of currency counted totals against the currency counter/system report, if any counter/system is used.

   2. Any unresolved variances must be documented, and the documentation must remain part of the final count record forwarded to accounting.

   3. This verification does not require a complete recount of the drop proceeds, but does require a review sufficient to verify the total drop proceeds being transferred.

   4. The two agents must sign the report attesting to the accuracy of the total drop proceeds verified.

   5. All drop proceeds and cash equivalents that were counted shall be submitted to the cage or vault agent (who shall be independent of the count team) or to an agent independent of the revenue generation source and the count process for verification. Such agent shall certify, by signature, of the amount of the drop proceeds delivered and received. Any unresolved variances must be reconciled, documented, and/or investigated by accounting/revenue audit.

R. After verification by the agent receiving the funds, the drop proceeds must be transferred to the cage/vault.

   1. The count documentation and records must not be transferred to the cage/vault with the drop proceeds.
2. The cage/vault must have no knowledge or record of the drop proceeds total before it is verified.

3. All count records must be forwarded to accounting or secured and accessible only by accounting agents.

4. The cage/vault agent receiving the transferred drop proceeds must sign the count sheet attesting to the verification of the total received, and thereby assume accountability of the drop proceeds, ending the count.

5. Any unresolved variances between total drop proceeds recorded on the count sheet and the cage/vault final verification during transfer must be documented and investigated.

S. The count sheet, with all supporting documents, shall be delivered to the accounting department by a count team member or an agent independent of the cage/vault. Alternatively, it may be adequately secured so that it is only accessible to accounting agents.

VIII. Player interface financial instrument count standards.

A. Access to stored full financial instrument storage components must be restricted to:
   1. Authorized members of the drop and count teams; and
   2. In an emergency, authorized persons for the resolution of a problem.

B. The player interface financial instrument count must be performed in a count room or other equivalently secure area with comparable controls.

C. Access to the count room during the count must be restricted to members of the drop and count teams, with the exception of authorized observers, supervisors for resolution of problems, and authorized maintenance personnel.

D. If counts from various revenue centers occur simultaneously in the count room, procedures must be in effect that prevent the commingling of funds from different revenue centers.

E. The count team must not have access to amount-in or bill-in meter amounts until after the count is completed and the drop proceeds are accepted into the cage/vault accountability.

F. Count equipment and systems must be tested, and the results documented, before the first count begins, to ensure the accuracy of the equipment.

G. If a currency counter interface is used:
   1. It must be adequately restricted to prevent unauthorized access; and
   2. The currency drop figures must be transferred via direct communications line or computer storage media to the accounting department.
H. The financial instrument storage components must be individually emptied and counted so as to prevent the commingling of funds between storage components until the count of the storage component has been recorded.

1. The count of each storage component must be recorded in ink or other permanent form of recordation.

2. Coupons or other promotional items not included in gross revenue may be recorded on a supplemental document by the count team members or accounting personnel. All single-use coupons must be cancelled daily by an authorized agent to prevent improper recirculation.

I. If currency counters are utilized, a count team member must observe the loading and unloading of all currency at the currency counter, including rejected currency.

J. Two counts of the currency rejected by the currency counter must be recorded per interface terminal as well as in total. Rejected currency must be posted to the player interface from which it was collected.

K. Storage components, when empty, must be shown to another member of the count team, to another agent who is observing the count, or to surveillance, provided that the count is monitored in its entirety by an agent independent of the count.

L. Procedures must be implemented to ensure that any corrections to the count documentation are permanent, identifiable and the original, corrected information remains legible. Corrections must be verified by two count team agents.

M. The count sheet must be reconciled to the total drop by a count team member who may not function as the sole recorder, and variances must be reconciled and documented. This standard does not apply to vouchers removed from the financial instrument storage components.

N. All count team agents must sign the report attesting to their participation in the count.

O. A final verification of the total drop proceeds, before transfer to cage/vault, must be performed by the at least two agents, one of whom is a supervisory count team member and the other a count team agent.

1. Final verification must include a comparison of currency counted totals against the currency counter/system report, if a counter/system is used.

2. Any unresolved variances must be documented and the documentation must remain a part of the final count record forwarded to accounting.

3. This verification does not require a complete recount of the drop proceeds but does require a review sufficient to verify the total drop proceeds being transferred.

4. The two agents must sign the report attesting to the accuracy of the total drop proceeds verified.

5. All drop proceeds and cash equivalents that were counted must be turned over to the cage or vault cashier (who must be independent of the count team) or to an agent independent of the revenue generation and the count process for verification. Such
cashier or agent must certify, by signature, the amount of the drop proceeds delivered and received. Any unresolved variances must be reconciled, documented, and/or investigated by accounting/revenue audit.

6. At least monthly, the Revenue Audit Department will provide to the TGRA and management and to those entities authorized by the TGRA or by Tribal law or ordinance at least the following reports:

   a. Slot Reports containing the following: Drop Detail; Drop Discrepancy; Drop Reconciliation; Meter win vs. actual drop win; Soft drop orphan can; Slot Revenue Itemized Drop; Machines Not Dropped;

   b. EZ Pay Reports containing the following: CTN Drop Report; IVS End of Day Report; IVS Drop Report; SC Batch Report; and Sys Voucher In vs. Vouchers Counted in Count Room.

P. After certification by the agent receiving the funds, the drop proceeds must be transferred to the cage/vault.

   1. The count documentation and records must not be transferred to the cage/vault with the drop proceeds.

   2. The cage/vault agent must not have knowledge or record of the drop proceeds total before it is verified.

   3. All count records must be forwarded to accounting secured and accessible only by accounting agents.

   4. The cage/vault agent receiving the transferred drop proceeds must sign the count sheet attesting to the verification of the total received, and thereby assuming accountability of the drop proceeds, and ending the count.

   5. Any unresolved variances between total drop proceeds recorded on the count room report and the cage/vault final verification during transfer must be documented and investigated.

Q. The count sheet, with all supporting documents, must be delivered to the accounting department by a count team member or agent independent of the cashiers department. Alternatively, it may be adequately secured and accessible only by accounting department.

IX. Gaming machine bill acceptor drop standards.

   A. A minimum of three employees shall be involved in the removal of the gaming machine drop, at least one of who is independent of the gaming machine department.

   B. All bill acceptor canisters shall be removed only at the time previously designated by the gaming operation and reported to the TGRA, except for emergency drops.

   C. Surveillance shall be notified when the drop is to begin so that surveillance may monitor the activities.
D. The bill acceptor canisters shall be removed by a person independent of the gaming machine department then transported directly to the count room or other equivalently secure area with comparable controls and locked in a secure manner until the count takes place.

1. Security shall be provided over the bill acceptor canisters removed from the gaming machines and awaiting transport to the count room.

2. The transporting of bill acceptor canisters shall be performed by a minimum of two persons, at least one of who is independent of the gaming machine department.

E. All bill acceptor canisters shall be posted with a number corresponding to a permanent number on the gaming machine.

X. Gaming machine bill acceptor count standards.

A. The gaming machine bill acceptor count shall be performed in a soft count room or other equivalently secure area with comparable controls.

B. Access to the count room during the count shall be restricted to members of the drop and count teams, with the exception of authorized observers, supervisors for resolution of problems, and authorized maintenance personnel.

C. If counts from various revenue centers occur simultaneously in the count room, procedures shall be in effect that prevent the commingling of funds from different revenue centers.

D. The count team must not have access to amount-in or bill-in meter amounts until after the count is completed and the drop proceeds are accepted into the cage/vault accountability.

E. The bill acceptor canisters shall be individually emptied and counted in such a manner to prevent the commingling of funds between canisters until the count of the canister has been recorded.

1. The count of each canister shall be recorded in ink or other permanent form of recordation.

2. A second count shall be performed by an employee on the count team who did not perform the initial count.

3. Corrections to information originally recorded by the count team on soft count documentation shall be made by drawing a single line through the error, writing the correct figure above the original figure, and then obtaining the initials of at least two count team members who verified the change.

F. If currency counters are utilized, a count team member shall observe the loading and unloading of all currency at the currency counter, including rejected currency.

G. Canisters, when empty, shall be shown to another member of the count team, or to another person who is observing the count, or to surveillance, provided that the count is monitored in its entirety by a person independent of the count.
H. The count sheet shall be reconciled to the total drop by a count team member who shall not function as the sole recorder and variances must be reconciled and documented. This standard does not apply to vouchers removed from the financial instrument storage components.

I. All members of the count team shall sign the count document or a summary report to attest to their participation in the count.

J. All drop proceeds and cash equivalents that were counted shall be turned over to the cage or vault cashier (who shall be independent of the count team) or to an authorized person/employee independent of the revenue generation and the count process for verification. Such person shall certify by signature as to the accuracy of the drop proceeds delivered and received.

K. The count sheet, with all supporting documents, shall be delivered to the accounting department by a count team member or a person independent of the cashiers department. Alternatively, it may be adequately secured (e.g., locked container to which only accounting personnel can gain access) until retrieved by the accounting department.

L. Access to stored bill acceptor canisters, full or empty, shall be restricted to:
   1. Authorized members of the drop and count teams; and
   2. Authorized personnel in an emergency for the resolution of a problem.

M. All bill acceptor canisters shall be posted with a number corresponding to a permanent number on the gaming machine.

XI. Gaming machine coin drop standards.

A. A minimum of three employees shall be involved in the removal of the gaming machine drop, at least one of who is independent of the gaming machine department.

B. All drop buckets shall be removed only at the time previously designated by the gaming operation and reported to the TGRA, except for emergency drops.

C. Surveillance shall be notified when the drop is to begin in order that surveillance may monitor the activities.

D. Security shall be provided over the buckets removed from the gaming machine drop cabinets and awaiting transport to the count room.

E. As each machine is opened, the contents shall be tagged with its respective machine number if the bucket is not permanently marked with the machine number. The contents shall be transported directly to the area designated for the counting of such drop proceeds. If more than one trip is required to remove the contents of the machines, the filled carts of coins shall be securely locked in the room designed for counting or in another equivalently secure area with comparable controls. There shall be a locked covering on any carts in which the drop route includes passage out of doors.

1. Alternatively, a smart bucket system that electronically identifies and tracks the
gaming machine number, and facilitates the proper recognition of gaming revenue, shall satisfy the requirements of this paragraph.

F. Each drop bucket in use shall be:
   1. Housed in a locked compartment separate from any other compartment of the gaming machine and keyed differently than other gaming machine compartments; and
   2. Identifiable to the gaming machine from which it is removed. If the gaming machine is identified with a removable tag that is placed in the bucket, the tag shall be placed on top of the bucket when it is collected.

G. Each gaming machine shall have drop buckets into which coins or tokens that are retained by the gaming machine are collected. Drop bucket contents shall not be used to make change or pay hand-paid payouts.

H. The collection procedures may include procedures for dropping gaming machines that have trays instead of drop buckets.

XII. Hard count room personnel.

A. The weigh/count shall be performed by a minimum of three employees.

B. At no time during the weigh/count shall there be fewer than three employees in the count room until the drop proceeds have been accepted into cage/vault accountability. Surveillance shall be notified whenever count room personnel exit or enter the count room during the count.

   1. If the gaming machine count is conducted with a continuous mechanical count meter that is not reset during the count and is verified in writing by at least three employees at the start and end of each denomination count, then one employee may perform the wrap.

C. Count team members shall be rotated on a routine basis such that the count team is not consistently the same three persons more than four (4) days per week. This standard shall not apply to gaming operations that utilize a count team of more than three persons.

D. The count team shall be independent of transactions being reviewed and counted. The count team shall be independent of the cage/vault departments, unless they are non-supervisory gaming machine employees and perform the laborer function only (a non-supervisory gaming machine employee is defined as a person below the level of gaming machine shift supervisor). A cage cashier may be used if this person is not allowed to perform the recording function. An accounting representative may be used if there is an independent audit of all count documentation.

XIII. Gaming machine coin count and wrap standards.

A. Coins shall include tokens.
B. The gaming machine coin count and wrap shall be performed in a count room or other equivalently secure area with comparable controls.

1. Alternatively, an on-the-floor drop system utilizing a mobile scale shall satisfy the requirements of this paragraph, subject to the following conditions:

   a. The gaming operation shall utilize and maintain an effective on-line gaming machine monitoring system, as described in § 542.13(m)(3), and as may be further regulated in these TICS.

   b. Components of the on-the-floor drop system shall include, but not be limited to, a weigh scale, a laptop computer through which weigh/count applications are operated, a security camera available for the mobile scale system, and a VCR (or digital recording system) to be housed within the video compartment of the mobile scale. The system may include a mule cart used for mobile weigh scale system locomotion.

   c. The gaming operation must obtain the security camera available with the system, and this camera must be added in such a way as to eliminate tampering.

   d. Prior to the drop, the drop/count team shall ensure the scale batteries are charged;

   e. Prior to the drop, a videotape shall be inserted into the VCR used to record the drop in conjunction with the security camera system and the VCR shall be activated (if digital recording system is not used);

   f. The weigh scale test shall be performed prior to removing the unit from the hard count room for the start of the weigh/drop/count;

   g. Surveillance shall be notified when the weigh/drop/count begins and shall be capable of monitoring the entire process;

   h. An observer independent of the weigh/drop/count teams (independent observer) shall remain by the weigh scale at all times and shall observe the entire weigh/drop/count process;

   i. Physical custody of the key(s) needed to access the laptop and video compartment shall require the involvement of two persons, one of whom is independent of the drop and count team;

   j. The mule key (if applicable), the laptop and video compartment keys, and the remote control for the VCR shall be maintained by a department independent of the gaming machine department (if digital recording system is not used). The appropriate personnel shall sign out these keys;

   k. A person independent of the weigh/drop/count teams shall be required to accompany these keys while they are checked out, and observe each time the laptop compartment is opened;

   l. The laptop access panel shall not be opened outside the hard count room, except in instances when the laptop must be rebooted as a result of a crash, lock up, or other situation requiring immediate corrective action;
m. User access to the system shall be limited to those employees required to have full or limited access to complete the weigh/drop/count; and

n. When the weigh/drop/count is completed, the independent observer shall access the laptop compartment, end the recording session, eject the videotape, and deliver the videotape to surveillance.

C. Access to the count room during the count shall be restricted to members of the drop and count teams, with the exception of authorized observers, supervisors for resolution of problems, and authorized maintenance personnel.

D. If counts from various revenue centers occur simultaneously in the count room, procedures shall be in effect that prevent the commingling of funds from different revenue centers.

E. The following functions shall be performed in the counting of the gaming machine drop:

1. Recorder function, which involves the recording of the gaming machine count; and

2. Count team supervisor function, which involves the control of the gaming machine weigh and wrap process. The supervisor shall not perform the initial recording of the weigh/count unless a weigh scale with a printer is used.

F. The gaming machine drop shall be counted, wrapped, and reconciled in such a manner to prevent the commingling of gaming machine drop coin with coin (for each denomination) from the next gaming machine drop until the count of the gaming machine drop has been recorded. If the coins are not wrapped immediately after being weighed or counted, they shall be secured and not commingled with other coin.

1. The amount of the gaming machine drop from each machine shall be recorded in ink or other permanent form of recordation on a gaming machine count document by the recorder or mechanically printed by the weigh scale.

2. Corrections to information originally recorded by the count team on gaming machine count documentation shall be made by drawing a single line through the error, writing the correct figure above the original figure, and then obtaining the initials of at least two count team members who verified the change.

a. If a weigh scale interface is used, corrections to gaming machine count data shall be made using either of the following:

i. Drawing a single line through the error on the gaming machine document, writing the correct figure above the original figure, and then obtaining the initials of at least two count team employees. If this procedure is used, an employee independent of the gaming machine department and count team shall enter the correct figure into the computer system prior to the generation of related gaming machine reports; or

ii. During the count process, correct the error in the computer system and enter the passwords of at least two count team employees. If this procedure is used, an exception report shall be generated by the computer system identifying the gaming machine number, the error, the correction, and the
count team employees attesting to the correction.

G. If applicable, the weight shall be converted to dollar amounts before the reconciliation of the weigh to the wrap.

H. If a coin meter is used, a count team member shall convert the coin count for each denomination into dollars and shall enter the results on a summary sheet.

I. The recorder and at least one other count team member shall sign the weigh tape and the gaming machine count document attesting to the accuracy of the weigh/count.

J. All members of the count team shall sign the count document or a summary report to attest to their participation in the count.

K. All drop proceeds and cash equivalents that were counted shall be turned over to the cage or vault cashier (who shall be independent of the count team) or to an authorized person/employee independent of the revenue generation and the count process for verification. Such person shall certify by signature as to the accuracy of the drop proceeds delivered and received.

L. All gaming machine count and wrap documentation, including any applicable computer storage media, shall be delivered to the accounting department by a count team member or a person independent of the cashier’s department. Alternatively, it may be adequately secured (e.g., locked container to which only accounting personnel can gain access) until retrieved by the accounting department.

M. If the coins are transported off the property, a second (alternative) count procedure shall be performed before the coins leave the property. Any variances shall be documented.

N. Variances. Large (by denomination, either $1,000 or 2% of the drop, whichever is less) or unusual (e.g., zero for weigh/count or patterned for all counts) variances between the weigh/count and wrap shall be investigated by management personnel independent of the gaming machine department, count team, and the cage/vault functions on a timely basis. The results of such investigation shall be documented, maintained for inspection, and provided to the TGRA upon request.

XIV. Security of the count room inventory during the gaming machine coin count and wrap.

A. If the count room serves as a coin room and coin room inventory is not secured so as to preclude access by the count team, then the following standards shall apply:

1. At the commencement of the gaming machine count the following requirements shall be met:

   a. The coin room inventory shall be counted by at least two employees, one of whom is a member of the count team and the other is independent of the weigh/count and wrap procedures;

   b. The count in this Section shall be recorded on an appropriate inventory form;
2. Upon completion of the wrap of the gaming machine drop:
   
a. At least two members of the count team (wrap team), independently from each other, shall count the ending coin room inventory;
   
b. The counts in this Section shall be recorded on a summary report(s) that evidences the calculation of the final wrap by subtracting the beginning inventory from the sum of the ending inventory and transfers in and out of the coin room;
   
c. The same count team members shall compare the calculated wrap to the weigh/count, recording the comparison and noting any variances on the summary report;
   
d. A member of the cage/vault department shall count the ending coin room inventory by denomination and shall reconcile it to the beginning inventory, wrap, transfers, and weigh/count; and
   
e. At the conclusion of the reconciliation, at least two count/wrap team members and the verifying employee shall sign the summary report(s) attesting to its accuracy.

B. If the count room is segregated from the coin room, or if the coin room is used as a count room and the coin room inventory is secured to preclude access by the count team, all of the following requirements shall be completed, at the conclusion of the count:

1. At least two members of the count/wrap team shall count the final wrapped gaming machine drop independently from each other;

2. The counts shall be recorded on a summary report;

3. The same count team members (or the accounting department) shall compare the final wrap to the weigh/count, recording the comparison and noting any variances on the summary report;

4. A member of the cage/vault department shall count the wrapped gaming machine drop by denomination and reconcile it to the weigh/count;

5. At the conclusion of the reconciliation, at least two count team members and the cage/vault employee shall sign the summary report attesting to its accuracy; and

6. The wrapped coins (exclusive of proper transfers) shall be transported to the cage, vault or coin vault after the reconciliation of the weigh/count to the wrap.

XV. Transfers during the gaming machine coin count and wrap.

A. Transfers may be permitted during the count and wrap only if permitted under the internal control standards approved by the TGRA.

B. Each transfer shall be recorded on a separate multi-part form with a preprinted or concurrently-printed form number (used solely for gaming machine count transfers) that shall be subsequently reconciled by the accounting department to ensure the accuracy of the reconciled gaming machine drop.
C. Each transfer must be counted and signed for by at least two members of the count team and by a person independent of the count team who is responsible for authorizing the transfer.

XVI. Controlled keys. The Gaming Operation shall establish, and the FSAGC approve, procedures to safeguard the use, access, and security of keys in accordance with the following:

A. Each of the following requires a separate and unique key lock or alternative secure access method:

1. Drop cabinet;
2. Drop box release;
3. Drop box content; and
4. Storage racks and carts.

B. Access to and return of keys or equivalents must be documented with the date, time, and signature or other unique identifier of the agent accessing or returning the key(s).

1. At least three (3) drop team agents are required to be present to access and return keys.
2. At least three (3) drop team agents are required to be present to access and return keys.

C. Documentation of all keys, including duplicates, must be maintained, including:

1. Unique identifier for each individual key;
2. Key storage location;
3. Number of keys made, duplicated, and destroyed; and
4. Authorization and access.

D. Gaming machine drop key control standards.

1. Gaming machine coin drop cabinet keys, including duplicates, shall be maintained by a department independent of the count and drop agents and the gaming machine department.

2. The physical custody of the keys needed to access gaming machine coin drop cabinets, including duplicates, shall require the involvement of at least two drop team agents, one of whom is independent of the gaming machine department.

3. Two employees (separate from key custodian) shall be required to accompany such keys while checked out and observe each time gaming machine drop cabinets are accessed. Surveillance should be notified each time keys are checked out in order to
observe the person throughout the period the keys are checked out.

E. Table game drop box key control standards.

1. Custody of all drop box keys must be maintained by a department independent of the count and drop agents and the table games department.

2. Procedures shall be developed and implemented to insure that unauthorized access to empty table game drop boxes shall not occur from the time the boxes leave the storage racks until they are placed on the tables.

3. The involvement of at least three agents independent of the cage department shall be required to access stored empty table game drop boxes.

4. The release keys shall be separately keyed from the contents keys and other than the count team, no agent may have access to the drop box content keys while in possession of storage rack keys and/or release keys.

5. At least three count team members are required to be present at the time count room and other count keys are issued for the count. Records shall be maintained for each duplicate key that indicates the number of keys made and destroyed.

6. All duplicate keys shall be maintained in a manner that provides the same degree of control as is required for the original keys.

7. Logs shall be maintained by the custodian of controlled keys to document authorization of agents accessing keys.

F. Table game drop box release keys.

1. The table game drop box release keys shall be maintained by a department independent of the count and drop agents as well as the pit department.

2. Only the person(s) authorized to remove table game drop boxes from the tables shall be allowed access to the table game drop box release keys;

3. Persons authorized to remove the table game drop boxes shall be precluded from having simultaneous access to the table game drop box contents keys and storage rack and/or release keys.

4. For situations requiring access to a table game drop box at a time other than the scheduled drop, the date, time, and signature of employee signing out/in the release key must be documented

G. Bill acceptor canister release keys.

1. The bill acceptor canister release keys shall be maintained by a department independent of the count and drop agents and the gaming machine department.

2. Only the person(s) authorized to remove bill acceptor canisters from the gaming machines shall be allowed access to the release keys.

3. Persons authorized to remove the bill acceptor canisters shall be precluded from
having simultaneous access to the bill acceptor canister contents keys and release keys.

4. For situations requiring access to a bill acceptor canister at a time other than the scheduled drop, the date, time, and signature of employee signing out/in the release key must be documented

H. Table game drop box storage rack keys.

1. A person independent of the pit department shall be required to accompany the table game drop box storage rack keys and observe each time table game drop boxes are removed from or placed in storage racks.

2. Persons authorized to obtain table game drop box storage rack keys shall be precluded from having simultaneous access to table game drop box contents keys, with the exception of the count team.

I. Bill acceptor canister storage rack keys.

1. A person independent of the gaming machine department shall be required to accompany the bill acceptor canister storage rack keys and observe each time canisters are removed from or placed in storage racks.

2. Persons authorized to obtain bill acceptor canister storage rack keys shall be precluded from having simultaneous access to bill acceptor canister contents keys with the exception of the count team.

J. Table game drop box contents keys.

1. The physical custody of the keys needed for accessing stored, full table game drop box contents shall require the involvement of at least three agents from two separate departments, with the exception of the count team.

2. Access to the table game drop box contents key at other than scheduled from two separate departments, including management. The reason for access shall be documented with the signatures of all participants and observers.

K. Only count team members shall be allowed access to table game drop box content keys during the count process.

XVII. Bill acceptor canister contents keys.

A. The physical custody of the keys needed for accessing stored, full bill acceptor canister contents shall require involvement of three agents from two separate departments, with the exception of the count team.

B. Access to the bill acceptor canister contents key at other than scheduled count times shall require the involvement of at least three persons from separate departments, one of whom must be a supervisor. The reason for access shall be documented with the signatures of all participants and observers.
C. Only the count team members shall be allowed access to bill acceptor canister contents keys during the count process.

XVIII. Gaming machine computerized key security systems.

A. Computerized key security systems which restrict access to the gaming machine drop and count keys through the use of passwords, keys or other means, other than a key custodian, must provide the same degree of control as indicated in the aforementioned key control standards; refer to subdivisions regarding key controls in this section. Note: This standard does not apply to the system administrator as defined in this section.

B. Management personnel independent of the gaming machine department assign and control user access to keys in the computerized key security system (i.e., system administrator) to ensure that gaming machine drop and count keys are restricted to authorized employees.

C. For computerized key security systems controlling access to gaming machine drop and count keys, accounting/audit personnel, independent of the system administrator, will perform the following procedures:

1. Daily, review the report generated by the computerized key security system indicating the transactions performed by the individual(s) that adds, deletes, and changes user’s access within the system (i.e., system administrator). Determine whether the transactions completed by the system administrator provide an adequate control over the access to the gaming machine drop and count keys. Also, determine whether any gaming machine drop and county key(s) removed or returned to the key cabinet by the system administrator was properly authorized.

2. For at least one day each month, review the report generated by the computerized key security system indicating all transactions performed to determine whether any unusual gaming machine drop and count key removals or key returns occurred.

3. At least quarterly, review a sample of users that are assigned access to the gaming machine drop and count keys to determine that their access to the assigned keys is adequate relative to their job description.

4. All noted improper transactions or unusual occurrences are investigated with the results documented.

D. Quarterly, an inventory of all count room, drop box release, storage rack and contents keys is performed, and reconciled to records of keys made, issued, and destroyed. Investigations are performed for all keys unaccounted for, with the investigation being documented.

XIX. Table games computerized key security systems.

A. Computerized key security systems which restrict access to the table game drop and count keys through the use of passwords, keys or other means, other than a key custodian,
must provide the same degree of control as indicated in the aforementioned key control standards. Note: This standard does not apply to the system administrator.

B. Management personnel independent of the table game department assign and control user access to keys in the computerized key security system (i.e., system administrator) to ensure that table game drop and count keys are restricted to authorized employees.

C. For computerized key security systems controlling access to table games drop and count keys, accounting/audit personnel, independent of the system administrator, will perform the following procedures:

1. Daily, review the report generated by the computerized key security system indicating the transactions performed by the individual(s) that adds, deletes, and changes user’s access within the system (i.e., system administrator). Determine whether the transactions completed by the system administrator provide an adequate control over the access to the table games drop and count keys. Also, determine whether any table games drop and count key(s) removed or returned to the key cabinet by the system administrator was properly authorized.

2. For at least one day each month, review the report generated by the computerized key security system indicating all transactions performed to determine whether any unusual table games drop and count key removals or key returns occurred.

3. At least quarterly, review a sample of users that are assigned access to the table games drop and count keys to determine that their access to the assigned keys is adequate relative to their job position.

4. All noted improper transactions or unusual occurrences are investigated with the results documented.

D. Quarterly, an inventory of all count room, table game drop box release, storage rack and content keys is performed, and reconciled to records of keys made, issued, and destroyed. Investigations are performed for all keys unaccounted for, with the investigations being documented.

XX. Emergency manual key controls. Emergency manual keys, such as an override key, for computerized, electronic, and alternative key systems, must be maintained in accordance with the following:

A. Access to the emergency manual key(s) (a.k.a. override key), used to access the box containing the drop and count keys, requires the physical involvement of at least three agents from separate departments, including management. The date, time, and reason for access, must be documented with the signatures of all participating agents signing out/in the emergency manual key(s).

B. The custody of the emergency manual key(s) issued pursuant to this section, requires the presence of two persons from separate departments from the time of their issuance until the time of their return.

C. Routine physical maintenance that requires access to the emergency manual key(s) (a.k.a.
override key) and does not involve accessing of the drop and count keys, only requires the presence of two agents from separate departments. The date, time and reason for access must be documented with the signatures of all participating agents signing out/in the emergency manual key(s).

XXI. Emergency drop procedures. The Gaming Operation shall develop, and the FSAGC approve, emergency drop procedures.

XXII. Equipment standards for gaming machine count.

A. A weigh scale calibration module shall be secured so as to prevent unauthorized access (e.g., pre-numbered seal, lock and key, etc.).

B. A person independent of the cage, vault, gaming machine, and count team functions shall be required to be present whenever the calibration module is accessed. Such access shall be documented and maintained.

C. If a weigh scale interface is used, it shall be adequately restricted so as to prevent unauthorized access (passwords, keys, etc.).

D. If the weigh scale has a zero adjustment mechanism, it shall be physically limited to minor adjustments (e.g., weight of a bucket) or physically situated such that any unnecessary adjustments to it during the weigh process would be observed by other count team members.

E. The weigh scale and weigh scale interface (if applicable) shall be tested by a person or persons independent of the cage, vault, and gaming machine departments and count team at least quarterly. At least annually, this test shall be performed by internal audit in accordance with the internal audit standards. The result of these tests shall be documented and signed by the person or persons performing the test.

F. Prior to the gaming machine count, at least two employees shall verify the accuracy of the weigh scale with varying weights or with varying amounts of previously counted coin for each denomination to ensure the scale is properly calibrated (varying weights/coin from drop to drop is acceptable).

G. If a mechanical coin counter is used (instead of a weigh scale), the TGRA, or the gaming operation as approved by the TGRA, shall establish and the gaming operation shall comply with procedures that are equivalent to those described in this Section.

H. If a coin meter count machine is used, the count team member shall record the machine number denomination and number of coins in ink on a source document, unless the meter machine automatically records such information.

1. A count team member shall test the coin meter count machine before the actual count to ascertain if the metering device is functioning properly with a predetermined number of coins for each denomination.
CHAPTER 15:
MINIMUM INTERNAL CONTROL STANDARDS FOR
CAGE, VAULT, KIOSK, CASH AND CASH EQUIVALENT

I. **Computer applications.** For any computer applications utilized, alternate documentation and/or procedures that provide at least the level of control described by the standards in this Section, as approved by the TGRA, will be acceptable.

II. **Supervision.** Supervision must be provided as needed for cage, vault, kiosk, and other operations using cash or cash equivalents by an agent(s) with authority equal to or greater than those being supervised.

III. **Personal checks, cashier’s checks, payroll checks, and counter checks.**

   A. If checks are cashed at the cage, the TGRA, or the gaming operation as approved by the TGRA, shall establish and the gaming operation shall comply with appropriate controls for security and integrity and compliance with BSA requirements. For each check cashing transaction, the agent(s) conducting the transaction must:

      1. Verify the patron’s identity.
      2. Examine the check to ensure it includes the patron’s name, current address, and signature.
      3. For personal checks, verify the patron’s check cashing authority and record the source and results in accordance with management’s written policy.
      4. If a check guarantee service is used to guarantee the transaction and the procedures required by the check guarantee service are followed, then the above requirement do not apply.
      5. The gaming operations, in accordance with BSA requirements, shall annually receive written notification from the check guarantee service provider stating they are BSA compliant.
      6. The gaming operation as approved by the TGRA, shall establish and the gaming operation shall comply with procedures for the acceptance of personal checks, collecting and recording checks returned to the gaming operation after deposit, re-deposit, and write-off authorization.

   B. When counter checks are issued, the following shall be included on the check:

      1. The patron’s name and signature;
      2. The dollar amount of the counter check (both alpha and numeric);
3. Patron’s bank name and bank routing and account numbers;

4. Date of issuance; and

5. Signature of the agent approving the counter check transaction.

C. When traveler’s checks or other guaranteed drafts such as cashier’s checks are presented, the cashier shall comply with the examination and documentation procedures as required by the issuer.

D. If a third party check cashing or guarantee service is used, the examination and documentation procedures required by the service provider apply, unless otherwise provided by tribal law or regulation.

IV. Cage and vault accountability standards.

A. All transactions that flow through the cage shall be summarized on a cage accountability form on a per shift basis and shall be supported by documentation.

B. Increases and decreases to the total cage inventory must be verified, supported by documentation, and recorded. Documentation must include the date and shift, the purpose of the increase/decrease, the agent(s) completing the transaction, and the person or department receiving the cage funds (for decreases only).

C. The cage and vault (including coin room) inventories shall be counted by at least two agents, attested to by signature, and recorded in ink or other permanent form at the end of each shift during which the activity took place. These agents shall make individual counts for comparison of accuracy and maintenance of individual accountability. Such counts shall be recorded at the end of each shift during which activity took place. All variances shall be documented and investigated.

D. The gaming operation cash on hand shall include, but is not limited to, the following components:

1. Currency and coins;

2. House chips, including reserve chips;

3. Personal checks, cashier’s checks, counter checks, and traveler’s checks for deposit;

4. Chips on tables;

5. Hopper loads (coins put into machines when they are placed in service); and

6. Fills and credits (these documents shall be treated as assets and liabilities, respectively, of the cage during a business day. When win or loss is recorded at the end of the business day, they are removed from the accountability).

E. The minimum bankroll formula to ensure the gaming operation maintains cash or cash equivalents (on hand and in the bank, if readily accessible) in an amount sufficient to satisfy obligations to the gaming operation’s patron’s as they are incurred will be
calculated every six (6) months. The appropriate adjustments will be made to the cage/vault accountability within a time frame determined by operations and approved by the TGRA.

V. Kiosks.

A. Kiosks must be maintained on the cage accountability and must be counted independently by at least two agents, documented, and reconciled for each increase or decrease to the kiosk inventory.

B. Currency cassettes must be counted and filled by an agent and verified independently by at least one agent, all of whom must sign each cassette.

C. Currency cassettes must be secured with a lock or tamper resistant seal and, if not placed inside a kiosk, must be stored in a secured area of the cage/vault.

D. The gaming operation, subject to the approval of the TGRA, must develop and implement physical security controls over the kiosks. The controls must address the following: forced entry, evidence of any entry, and protection of circuit boards containing programs.

E. For cashless systems, the gaming operation, subject to the approval of the TGRA, must develop and implement procedures to ensure that communications between the kiosk and the system are secure and functioning.

F. Communication between the kiosk and gaming systems servers must be checked at least annually for lag time, system access controls and other potential risks, as identified by operations and/or the TGRA.

1. The following reconciliation reports must be available for each day, shift, and drop cycle (this is not required if the system does not track the information, but system limitation(s) must be noted):
   a. Starting balance dollar amount per financial instrument;
   b. Starting balance number of items per financial instrument;
   c. Dollar amount per financial instrument issued;
   d. Number of items per financial instrument issued;
   e. Dollar amount per financial instrument issued;
   f. Number of items per financial instrument redeemed;
   g. Dollar amount per financial instrument increases;
   h. Number of items per financial instrument increases; Show citation box
   i. Dollar amount per financial instrument decreases;
j. Number of items per financial instrument decreases;
k. Ending balance dollar amount per financial instrument; and
l. Ending balance number of items per financial instrument.

VI. Patron deposited funds and cashless systems. If the Gaming Operation and the FSAGC permit Patron deposited accounts, the following shall apply.

A. Supervision must be provided as needed for patron deposit accounts and cashless systems by an agent(s) with authority equal to or greater than those being supervised. The following standards apply when a patron establishes an account:

1. The patron must appear at the Gaming Establishment in person, at a designated area of accountability, and present valid government issued picture identification; and
2. An agent must examine the patron’s identification and record the following information:
   a. The type, number, and expiration date of the identification;
   b. The Patron’s name;
   c. A unique account identifier;
   d. The date the account was opened; and
   e. The agent’s name.

B. The Patron must sign the account documentation before the agent may activate the account.

C. The agent or cashless system must provide the patron deposit account holder with a secure method of access.

D. Prior to the Patron making a deposit or withdrawal from a patron deposit account, the agent or cashless system must verify the patron deposit account, the patron identity, and availability of funds. A personal identification number (PIN) is an acceptable form of verifying identification.

E. Adjustments made to the patron deposit accounts must be performed by an agent. When a deposit, withdrawal or adjustment is processed by an agent, a transaction record must be created containing the following information:

1. The same document number on all copies;
2. The type of transaction (deposit, withdrawal, or adjustment);
3. The name or other identifier of the Patron;
4. The unique account identifier;
5. The Patron’s signature for withdrawals, unless a secured method of access is utilized;
6. The reason for any adjustment on the account;
7. The date and time of the transaction;
8. The nature of a deposit, withdrawal or adjustment (check, cash, chips); and
9. The signature of the agent processing the transaction.

F. When a Patron deposits or withdraws funds from a patron deposit account electronically, the following must be recorded:
   1. The date and time of the transaction;
   2. The location (player interface, kiosk, cage);
   3. The type of transaction (deposit, withdrawal);
   4. The amount of the transaction; and
   5. The unique account identifier.

G. Patron deposit account transaction records must be available to the patron upon reasonable request.

H. If electronic funds transfers are made to or from a Gaming Operation bank account for patron deposit account funds, the bank account must be dedicated and may not be used for any other types of transactions.

I. When patron deposited funds are transferred to a gaming area for wagering purposes, the following standards apply:
   1. The receipt or withdrawal of a patron deposit must be documented, with a copy given to the patron and a copy remaining in the cage.
   2. Both copies of the document of receipt or withdrawal must contain the following information:
   3. Same receipt number on each copy;
   4. Patron’s name and signature;
   5. Date of receipt and withdrawal;
   6. Dollar amount of deposit/withdrawal (for foreign currency transactions include the US dollar equivalent, the name of the foreign country, and the amount of the foreign currency by denomination);
   7. Nature of deposit/withdrawal; and
   8. Name and signature of the agent who conducted the transaction.

J. Procedures must be established and complied with for front money deposits to:
1. Maintain a detailed record by patron name and date of all funds on deposit;

2. Maintain a current balance of all patron deposits that are in the cage/vault inventory or accountability; and

3. Reconcile the current balance with the deposits and withdrawals at least daily.

K. The gaming operations shall ensure all front money, deposit accounts, markers, and lines of credits comply with BSA/AML standards and requirements,

L. A revenue audit of patron deposit accounts shall occur at least weekly which shall:

1. Reconcile patron deposit account liability (deposits + adjustments – withdrawals = total account balance) to the system record; and

2. Review manual increases and decreases to/from player deposit accounts to ensure proper adjustments were authorized.

VII. Promotional payments, drawings and giveaway programs. The following procedures apply to any payment disbursed by the cage or any other department that is the result of a promotional payment, drawing, or giveaway program (except for payouts for card game promotional pots and/or pools):

A. All payments must be documented to support the cage accountability.

B. Payments under $600 must be documented and retained for IRS 1099 reporting as necessary according to IRS regulations.

C. Payments above $600 must be documented at the time of the payment, and documentation must include the following:

1. Date and time;

2. Dollar amount of payment or description of personal property;

3. Reason for payment;

4. Patron's name and confirmation that identity was verified (drawings only); and

5. The signatures of at least two agents verifying, authorizing, and completing the promotional payment with the patron. For computerized systems that validate and print the dollar amount of the payment on a computer generated form, only one signature is required.

VIII. Chip and token standards. The Gaming Operation as approved by the TGRA, shall establish and comply with standards to ensure chip and token security. Such standards must include the following:

A. Purchase
B. Receipt;
C. Inventory;
D. Storage; and
E. Destruction.

IX. **Voucher standards.** Any program for the exchange of vouchers shall be approved by the TGRA prior to implementation. The Gaming Operation shall establish and implement procedures, with the approval of the FSAGC as follows:

A. Controls must be established and procedures implemented to:

1. Verify the authenticity of each voucher redeemed.
2. If the voucher is valid, verify that the patron is paid the appropriate amount.
3. Document the payment of a claim on a voucher that is not physically available or a voucher that cannot be validated, such as a mutilated, expired, lost, or stolen voucher.
4. Retain payment documentation for reconciliation purposes.
5. Require a supervisory employee to verify the validity of a voucher for manual payment of $100 or more prior to payment.

B. Vouchers paid during a period while the voucher system is temporarily out of operation must be marked “paid” by the cashier.

C. Vouchers redeemed while the voucher system is temporarily out of operation must be validated as expeditiously as possible upon restored operation of the voucher system.

D. Paid vouchers must be maintained in the cashier's accountability for reconciliation purposes.

E. Unredeemed vouchers can only be voided in the voucher system by supervisory employees. The accounting department will maintain the voided voucher, if available.

F. Cage and Vault access. Controls must be established and procedures implemented to:

1. Restrict physical access to the cage to cage agents, designated staff, and other authorized persons; and
2. Limit transportation of extraneous items such as personal belongings, tool boxes, beverage containers, etc., into and out of the cage.

G. Variances. The operation must establish, as approved by the FSAGC, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented.
X. Accounting/ revenue auditing standards.

A. The cage accountability shall be reconciled to the general ledger at least monthly.

B. The amount of cage deposits must be traced to the amounts indicated on in the bank statements at least monthly.

C. Reconcile outstanding balances both active and inactive (includes write-offs and settlements) accounts on the accounts receivable listing, to individual credit records and physical instruments. This procedure need only be performed once per year for inactive accounts. The reconciliation and any follow-up performed shall be documented, maintained for inspection, and provided to the TGRA upon request.

D. Twice annually, a count must be performed of all funds in all gaming areas (i.e. cages, vaults and booths, including reserve areas), kiosks, cash-out ticket redemption machines, and change machines.

E. In addition, a count must be performed on all chips and tokens by denomination and type and all individual straps, bags, and impress banks must be counted on a sample basis. The amounts counted must be reconciled to the amounts recorded on the corresponding accountability forms to ensure that the proper amounts are recorded. Documentation must be maintained evidencing the amount counted for each area and the subsequent comparison to the corresponding accountability form. The count must be completed within the same gaming day for all areas and must be observed by an individual independent of the department being counted. It is permissible for the individual responsible for the funds to perform the actual count while being observed, or in the alternative, internal audit may perform and/or observe the two counts.

F. At least annually, a sample of invoices must be selected for chips and tokens purchased, and the dollar amount must be traced from the purchase invoice to the accountability document that indicates the increase to the chip or token inventory to ensure that the proper dollar amount has been recorded.

G. At each business year end, documentation must be created and maintained evidencing the amount of the chip/token liability, the change in the liability from the previous year, and an explanation for adjustments to the liability account, including any adjustment for chip/token float.

H. At least monthly, a sample of returned checks must be reviewed to determine that the required information was recorded by cage agent(s) when the check was cashed.

I. At least monthly, exception reports must be reviewed for all computerized cage systems for propriety of transactions and unusual occurrences. The review must include, but is not limited to, voided authorizations and manual adjustments. All noted improper transactions or unusual occurrences identified must be investigated and all results documented.

J. Daily, all parts of forms used must be reconciled to document increases/decreases to the total cage inventory, any variances must be investigated and noted and all investigations results must be documented.

K. All cage and credit accounting procedures and any follow-up performed shall be
documented, maintained for inspection, and provided to the TGRA upon request.

XI. Extraneous items. The Gaming Operation as approved by the TGRA, shall establish and the Gaming Operation shall implement and comply with procedures to:

A. Restrict physical access to the cage and to cage agents, designated staff, and other authorized persons; and

B. Limit the transporting and storage of extraneous items, such as personal belongings (coats, purses), beverage containers, and/or tool or other boxes, into and out of the cage, coin room, count room, and/or vault.
CHAPTER 16
MINIMUM INTERNAL CONTROL STANDARDS:
INFORMATION TECHNOLOGY AND INFORMATION TECHNOLOGY DATA

I. General controls.

A. Management shall take an active role in making sure that physical and logical security measures are implemented, maintained, and adhered to by personnel to prevent unauthorized access that could cause errors or compromise data or processing integrity.

II. Supervision.

A. The Gaming Operation must identify in writing the supervisory agent in the department or area responsible for ensuring that the department or area is operating in accordance with established policies and procedures.

B. The supervisory agent must be independent of the operation of Class II and Class III games.

C. Controls must be established defining duties which must be adequately segregated and monitored to detect procedural errors and to prevent the concealment of fraud.

D. Information technology agents having access to Class II or Class III gaming may not have signatory authority over financial instruments and payout forms and must be independent of and restricted from access to:

1. Financial instruments;

2. Accounting, audit and ledger entries; and

3. Payout forms.

E. A “Super User” password must be established and maintained by a department independent of the Information Technology department and not shared with any Information Technology department employee. The super user password must have the capability to override any Information Technology department employee.

F. The Gaming Operation shall ensure that all new gaming vendor hardware and software agreements/contracts contain language requiring the vendor to adhere to tribal internal control standards applicable to the goods and services the vendor is providing.

II. Definition of “system.” As used in this section only, “system” means any computerized system that is integral to the gaming environment. This includes, but is not limited to, the server and peripherals for a Class II gaming system, accounting, surveillance, essential phone system, and door access and warning systems.
III. Physical and Logical controls. The Gaming Operation with the TGRA approval shall establish and implement controls and procedures to ensure adequate:

A. Control physical and logical access to the information technology environment, including accounting, vouchers, cashless and player tracking systems, and other systems.

B. Physical and logical protection of storage media and its contents, including recovery procedures;

C. Access credential control methods;

D. Record keeping and audit processes; and

E. Departmental independence, including but not limited to, means to restrict agents that have access to information technology from having access to financial instruments.

IV. Physical Security.

A. Physical security measures shall exist over computer, computer terminals, and storage media to prevent unauthorized access and loss of integrity of data and processing.

B. Access to systems software and application programs shall be limited to authorized personnel.

C. Access to the information technology environment and infrastructure shall be limited to authorized agents only.

D. Access devices to the systems’ secured physical location, such as keys, cards, fobs, must be controlled by an independent agent.

E. Access to the systems’ secured physical location must be restricted to agents in accordance with established policies and procedures, which must include maintaining and updating a record of agents granted access privileges.

F. Network Communication Equipment must be physically secured from unauthorized access.

G. Network terminal monitors, whenever possible, shall have an unobstructed view from a surveillance camera.

H. The standards of this Section shall apply to each applicable department within the gaming operation.

V. Logical security.

A. The Gaming Operation shall establish and implement procedures to protect all systems and to ensure that access to the following in restricted and secured:
1. System’s software and application programs;
2. Data; and
3. Communications facilities, systems, and information transmissions;

B. Unused services and non-essential ports must be disabled whenever possible.

C. The Gaming Operation must establish and implement procedures to ensure that all activity performed on systems is restricted and secured from unauthorized access, and logged.

D. Communications to and from systems via Network Communication Equipment must be logically secured from unauthorized access.

E. Non-information technology personnel shall be precluded from having unrestricted access to the systems’ secured physical location(s).

VI. User controls.

A. Systems, including application software, shall be secured through the use of passwords or other approved means for authorizing access.

B. Management personnel or agents independent of the department being controlled shall assign and control access to system functions.

C. Access credentials, such as passwords, PINs, or cards shall be controlled as follows:

1. Each user shall have his or her own individual access credential;
2. Access credentials shall be changed at least quarterly with changes documented; and
3. Access credential records must be maintained either manually or by systems that automatically record access changes and force access credential changes, including the following information for each user:
   a. User’s name;
   b. Date the user was given access rights assigned to the user; and
   c. Description of the access rights assigned to the user.

D. Lost or compromised access credentials must be deactivated, secured or destroyed within thirty (30) minutes of notification.

E. Controls must be established defining communication from Human Resources and/or department managers to be established notifying the IT department prior to or as closely as possible to the termination of an employee so IT may deactivate the access credentials of the terminated users. Deactivation of user controls must occur within thirty (30) minutes of termination.
F. Only authorized agents may have access to inactive or closed accounts or other users, such as player tracking accounts and terminated user accounts.

VII. Installations and/or modifications.

A. Only TGRA authorized or approved systems and modifications may be installed. Documentation must be maintained, such as manuals and user guides, describing the systems in use and the operating, including hardware.

B. Records must be kept of all new installations and/or modifications to systems. These records must include, at a minimum:

1. The date of the installation or modification;
2. The nature of the installation or change such as new software, server repair, significant configuration modifications;
3. Evidence of verification that the installation or the modifications are approved; and
4. The identity of the agent(s) performing the installation/modification.

C. Documentation must be maintained, such as manuals and user guides, describing the systems in use and the operation, including hardware.

VIII. Remote access.

A. All remote access must be performed via a secured method.

B. Controls must be established by the casino and approved by the TGRA for defining employee remote access time card verification of worked performed remotely.

C. Agents may be granted remote access for system support, provided that each access session is documented and maintained at the place of authorization. The documentation must include:

1. Name of agent authorizing the access;
2. Name of agent accessing the system;
3. Verification of the agent’s authorization;
4. Reason for remote access;
5. Description of work to be performed;
6. Date and time of start of end-user remote access session; and
7. Date and time of conclusion of end-user remote access session.
IX. Incident monitoring and reporting.

A. The Gaming Operation must establish and implement procedures for responding to, monitoring, investigating, resolving, documenting, and reporting security incidents associated with information technology systems.

B. The Gaming Operation must respond to all security incidents within thirty (30) minutes of notification.

X. Data backup.

A. The Gaming Operation shall establish and implement adequate backup and recovery procedures. Backup data files and recovery components must be managed with at least the same level of security and access controls as the system for which they are designed to support.

B. The backup and recovery procedures shall include:

1. Daily backup of critical information technology systems;
2. Data backup of all programs;
3. Secured storage of all backup data files and programs, or other adequate protection;
4. Mirrored or redundant data source; and
5. Redundant and/or backup hardware.

C. Recovery procedures must be tested on a sample basis at least annually with documentation of results and must include the following:

1. Data backup restoration;
2. Program restoration; and
3. Redundant or backup hardware restoration

XI. Software downloads. Downloads, either automatic or manual, must be performed in accordance with 25 C.F.R. § 547.12.

XII. Verifying downloads. Following download of any software for Class II gaming systems or Class III gaming machines, the respective game must verify the downloaded software using a software signature verification method. Using any method it deems appropriate, the TGRA must confirm the verification.
XIII. Independence of information technology personnel.

A. The information technology personnel shall be independent of the gaming areas (e.g., cage, pit, count rooms, etc.). Information technology personnel procedures and controls should be documented and responsibilities communicated.

B. Information technology personnel shall be precluded from unauthorized access to:

1. Computers and terminals located in gaming areas;
2. Source documents; and
3. Live data files (not test data).

C. Information technology personnel shall be restricted from:

1. Payroll, time and attendance, or other files containing employee personal information.
2. Having unauthorized access to cash or other liquid assets; and
3. Initiating general or subsidiary ledger entries.

XIV. Gaming program changes.

A. Program changes for in-house developed systems should be documented as follows:

1. Requests for new programs or program changes shall be reviewed by the information technology supervisor. Approvals to begin work on the program shall be documented;

2. A written plan of implementation for new and modified programs shall be maintained, and shall include, at a minimum, the date the program is to be placed into service, the nature of the change, a description of procedures required in order to bring the new or modified program into service (conversion or input of data, installation procedures, etc.), and an indication of who is to perform all such procedures;

3. Testing of new and modified programs shall be performed and documented prior to implementation; and

4. A record of the final program or program changes, including evidence of user acceptance, date in service, programmer, and reason for changes, shall be documented and maintained.

5. Software that is suspect or is involved in a customer dispute shall be retained by the TGRA and not returned to the vendor without prior approval from the TGRA.
XV. Security logs.

A. If computer security logs are generated by the system, they shall be reviewed by information technology supervisory personnel for evidence of:

1. Multiple attempts to log-on, or alternatively, the system shall deny user access after three attempts to log-on;

2. Unauthorized changes to live data files; and

3. Any other unusual transactions.

B. This paragraph shall not apply to personal computers.

XVI. Document storage.

A. Documents may be scanned or directly stored to an unalterable storage medium under the following conditions.

1. The storage medium shall contain the exact duplicate of the original document.

2. All documents stored on the storage medium shall be maintained with a detailed index containing the gaming operation department and date. This index shall be available upon request by the NIGC.

3. Upon request and adequate notice by the NIGC, hardware (terminal, printer, etc.) shall be made available in order to perform auditing procedures.

4. Controls shall exist to ensure the accurate reproduction of records up to and including the printing of stored documents used for auditing purposes.

5. The storage medium shall be retained for a minimum of five years.
CHAPTER 17:

MINIMUM INTERNAL CONTROL STANDARDS:
SURVEILLANCE

I. Supervision. Supervision must be provided as needed for surveillance by an agent(s) with authority equal to or greater than those being supervised.

II. Surveillance Equipment and Control Room(s). Controls must be established and procedures implemented that include the following:

A. For Tiers A, B, and C, the surveillance system must be maintained and operated from a staffed surveillance operation room(s), which is not accessible from Casino Floor.
   1. The Surveillance operation room(s) must be secured to prevent unauthorized entry.
   2. Access to the surveillance operation room(s) must be limited to surveillance agents and other authorized persons.
   3. Surveillance operation room(s) access logs must be maintained.
   4. Surveillance operation room equipment must have total override capability over all other satellite surveillance equipment.

B. For Tiers A, B, and C, in the event of power loss to the surveillance system, alternative security procedures, such as additional supervisory or security agents, must be implemented immediately.
   1. For Tier B, and C, in the event of power loss to the surveillance system, an auxiliary backup power source must be available and capable of providing immediate restoration of power to the surveillance system to ensure that surveillance agents can observe all areas covered by dedicated cameras.

C. The surveillance system shall record and accurate date and time stamp of recorded events on video and/or digital recordings. The displayed date and time shall not significantly obstruct the recorded view.

D. All surveillance agents must be trained in the use of the equipment, knowledge of the games, and house rules. That training shall be documented and logged as to whom participated in what training and on what date and it shall be made available upon request by the TGRA.

E. All surveillance operators must be tested annually on game knowledge and house rules with results of testing provided to management and made available upon request to the TGRA.

F. Each camera required by the standards in this section shall be installed in a manner that will prevent it from being readily obstructed, tampered with, or disabled.

G. The surveillance system must:
1. Have the capability to clearly display all camera views on a monitor; **in an unobstructed and undistorted manner**

2. Include sufficient number of recording devices to record the **clear, unobstructed and undistorted** views of all cameras required by this section;

3. Record all **clear, unobstructed and undistorted** camera views; and

4. Include sufficient numbers of monitors to simultaneously display gaming and count room activities.

H. A periodic inspection of the surveillance system must be conducted at least monthly. When a malfunction is discovered, the malfunction and necessary repairs must be documented and repairs initiated within seventy-two (72) hours after the malfunction is discovered. The TGRA shall be notified of any camera(s) that has malfunctioned for more than twenty-four (24) hours and the alternative security measures that have been implemented.

I. In the event of a dedicated camera malfunction, the gaming operation and/or the surveillance department shall immediately provide alternative camera coverage or other security measures, such as additional supervisory or security personnel, to protect the subject activity.

III. Bingo.

   A. For manual draws, the surveillance system shall monitor the bingo ball drawing device or random number generator, which shall be recorded during the course of the draw by a dedicated camera with sufficient clarity to identify the numbers or other designations drawn or selected.

   B. For manual bingo, the surveillance system shall monitor and record the game board and the activities of the employees responsible for drawing, calling, and entering the numbers or other designations drawn or selected.

IV. Class II Gaming Systems

   A. For Class II Gaming Systems, controls must be established and implemented to provide surveillance of the progressive meters for Class II Gaming Systems at the following thresholds:

      1. Wide area progressive with a reset amount of $1 million; and

      2. In-house progressives with a reset amount of $250,000.

   B. Camera coverage for progressive machines must include a clear, **unobstructed** view of:

      1. All customers and employees at the gaming machine, and
2. The face of the gaming machine, with sufficient clarity to identify the payout line(s) of the gaming machine.

3. Machine candle

V. Card games. Except for card tournaments, a dedicated camera(s) with sufficient clarity must be used to provide:

A. An overview of the activities on each card table surface, including card faces and cash and/or cash equivalents;

B. An overview of card game activities including patrons and dealer;

C. An unobstructed view of all posted progressive pool amounts; and

D. For card game tournaments, a dedicated camera(s) must be used to provide an overview of tournament activities, and any area where cash or cash equivalents are exchanged.

VI. Keno.

A. The surveillance system shall possess the capability to monitor the keno ball-drawing device or random number generator, which shall be recorded during the course of the draw by a dedicated camera with sufficient clarity to identify the balls drawn or numbers selected.

B. The surveillance system shall monitor and record general activities in each keno game area with sufficient clarity to identify the employees performing the different functions.

VII. Pari-mutuel. The surveillance system shall monitor and record general activities in the pari-mutuel area, to include the ticket writer and cashier areas, with sufficient clarity to identify the employees performing the different functions.

VIII. Table games.

A. Operations with four (4) or more table games. Except as otherwise provided in this Section, the surveillance system of gaming operations operating four (4) or more table games shall provide at a minimum one (1) pan-tilt-zoom camera per two (2) tables and surveillance must be capable of taping:

1. With sufficient clarity to identify customers and dealers; and

2. With sufficient coverage and clarity to simultaneously view the table bank and determine the configuration of wagers, card values, and game outcome.
3. One (1) dedicated camera per table and one (1) pan-tilt-zoom camera per four (4) tables may be an acceptable alternative procedure to satisfy the requirements of this paragraph.

**B. Roulette.** All roulette areas shall have one (1) overhead dedicated camera covering the roulette wheel and shall also have one (1) dedicated camera covering the play of the table.

**IX. Progressive table games.**

A. Progressive table games shall be monitored and recorded by dedicated cameras that provide and unobstructed view of:

1. The table surface, sufficient that the card faces and cash and/or cash equivalents can be clearly identified;

2. An overall view of the entire table with sufficient clarity to identify patrons and dealer; and

3. A view of the progressive meter jackpot amount. If several tables are linked to the same progressive jackpot meter, only one meter need be recorded.

**X. Gaming machines (Class III).**

A. Except as otherwise provided in this Section, gaming machines offering a payout of more than $250,000 shall be monitored and recorded by a dedicated camera(s) to provide coverage of:

1. All customers and employees at the gaming machine, and

2. The face of the gaming machine, with sufficient clarity to identify the payout line(s) of the gaming machine.

B. **In-house progressive machine.** In-house progressive gaming machines offering a base payout amount (jackpot reset amount) of more than $100,000 shall be monitored and recorded by a dedicated camera(s) to provide coverage of:

1. All customers and employees at the gaming machine; and

2. The face of the gaming machine, with sufficient clarity to identify the payout line(s) of the gaming machine.

3. Machine candle

C. **Wide-area progressive machine.** Wide-area progressive gaming machines offering a base payout amount of more than $1 million and monitored by an independent vendor utilizing an on-line progressive computer system shall be monitored and recorded by a dedicated camera(s) to provide coverage of:
1. All customers and employees at the gaming machine; and

2. The face of the gaming machine, with sufficient clarity to identify the payout line(s) of the gaming machine.

3. Machine candle

D. Notwithstanding this Section (X)(B), if the gaming machine is a multi-game machine, the TGRA, or the gaming operation subject to the approval of the TGRA, may develop and implement alternative procedures to verify payouts.

XI. Cage and Vault.

A. The surveillance system shall monitor and record a general overview of activities occurring in each cage and vault area with sufficient clarity to identify individuals within the cage and patrons and employees at the counter areas and to confirm the amount of each transaction.

B. Each cashier station shall be equipped with one (1) dedicated overhead camera covering the transaction area.

C. The cage of vault area in which exchange and transfer transactions occur must be monitored and recorded by a dedicated camera or motion activated dedicated camera that provides coverage with sufficient clarity to identify the chip values and the amounts on the exchange and transfer documentation. Controls provided by a computerized exchange and transfer system constitute an adequate alternative to viewing the amounts on the exchange and transfer documentation.

D. Any blind spots, practices, areas which pose a risk to assets, such as unauthorized storage containers or spaces as identified by surveillance management will be remedied *in a timely manner* by casino management.

E. The Surveillance system shall provide an overview of cash transactions. This overview should include the customer, the employee, and the surrounding area.

XII. Fills and credits.

A. The cage or vault area in which fills and credits are transacted shall be monitored and recorded by a dedicated camera or motion activated dedicated camera that provides coverage with sufficient clarity to identify the chip values and the amounts on the fill and credit slips.

B. Controls provided by a computerized fill and credit system may be deemed an adequate alternative to viewing the fill and credit slips.
XIII. **Count room.**

A. The surveillance system shall monitor and record with sufficient clarity all areas where cash or cash equivalents may be stored or counted.

B. Audio capability of the soft count room shall also be maintained.

C. The surveillance system shall provide for:

1. Coverage of all count equipment shall be sufficiently clear to view any attempted manipulation of the recorded data.

2. Monitoring and recording of the table game drop box storage rack or area by either a dedicated camera or a motion-detector activated camera.

3. Monitoring and recording of all areas where cash or cash equivalents may be stored or counted, including the hard count room, all doors to the hard count room, all count equipment and all areas where uncounted cash or cash equivalents may be stored during the drop and count process.

4. Monitoring and recording of soft count room, including all doors to the room, all table game drop boxes, safes, and counting surfaces, and all count team personnel. The counting surface area must be continuously monitored and recorded by a dedicated camera during the soft count.

5. Monitoring and recording of all areas where cash or cash equivalents are sorted, stacked, counted, verified, or stored during the soft count process.

XIV. **Change booths.** The surveillance system shall monitor and record a general overview of the activities occurring in each gaming machine change booth.

XV. **Video recording and/or digital record retention.**

A. All recordings required by the standards in this section shall be retained for a minimum of seven (7) days.

B. Recordings involving suspected or confirmed crimes, unlawful or suspicious activity, or detentions by security personnel, must be copied and retained for a minimum of one (1) year.

C. Duly authenticated copies of recordings shall be provided to the NIGC upon request.

XVI. **Video library log.** A video library log shall be maintained to demonstrate compliance with the storage, identification, and retention standards required in this section.
XVII. Malfunction and repair log.

A. Surveillance personnel shall maintain a log that documents each malfunction and repair of the surveillance system as defined in this section.

B. The log shall state the time, date, and nature of each malfunction, the efforts expended to repair the malfunction, and the date of each effort, the reasons for any delays in repairing the malfunction, the date the malfunction is repaired, and where applicable, any alternative security measures that were taken.

XVIII. Surveillance log.

A. Surveillance agents shall maintain a log of all surveillance activities.

B. Such log shall be maintained by surveillance room agents and shall be stored securely within the surveillance department.

C. At a minimum, the following information shall be recorded in a surveillance log:

   1. Date;
   2. Time commenced and terminated;
   3. Activity observed or performed; and
   4. The name or license credential number of each person who initiates, performs, or supervises the surveillance.
   5. Surveillance personnel shall also record a summary of the results of the surveillance of any unlawful or suspicious activity. This summary may be maintained in a separate log.

XIX. Variances. The Gaming Operation must establish, subject to the approval of the TGRA, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented in the manner prescribed by the TGRA.
CHAPTER 18:
MINIMUM INTERNAL CONTROL STANDARDS:
INTERNAL AUDIT

I. Internal Audit Personnel.

A. A separate internal audit department shall be maintained whose primary function is performing internal audit work and that is independent with respect to the departments subject to audit (auditors internal to the Gaming Operation, officers of the TGRA, or an outside CPA firm may perform this function).

B. The internal audit personnel shall report directly to the Tribe, TGRA, audit committee, or other entity designated by the Tribe.

C. Documentation such as checklists, programs, reports, etc. is prepared to evidence all internal audit work and follow-up performed as it relates to compliance with these TICS, SICS, and federal MICS, including all instances of noncompliance.

D. Audit reports are maintained and made available to the TGRA upon request and must include the following information:

1. Audit objectives;
2. Audit procedures and scope;
3. Findings and conclusions;
4. Recommendations, if applicable; and
5. Management’s response.

II. Internal Audits.

A. Internal auditors shall perform audits of each department of a Gaming Operation to review compliance with these TICS, SICS, and federal MICS. The following shall be reviewed at least annually:

1. Bingo, including supervision, bingo cards, bingo card sales, draw, prize payout, cash and equivalent controls, technologic aids to the play of bingo, operations, vouchers, and revenue audit procedures;
2. Card games, including supervision, exchange or transfers, playing cards, shill funds, reconciliation of card room bank, posted rules, and promotional pots and pools;
3. Gaming promotions and player tracking procedures, including supervision, gaming promotion rules and player tracking systems;
4. Patron deposit accounts and cashless systems procedures, including supervision, patron deposit accounts and cashless systems, as well as patron deposits, withdrawals and adjustments;
5. Keno, including but not limited to, game write and payout procedures, sensitive key location and control, and a review of keno auditing procedures;

6. Pari-mutuel wagering, including write and payout procedures, and pari-mutuel auditing procedures;

7. Table games, including but not limited to, fill and credit procedures, pit credit play procedures, rim credit procedures, soft drop/count procedures and the subsequent transfer of funds, unannounced testing of count room currency counters and/or currency interface, location and control over sensitive keys, the tracing of source documents to summarized documentation and accounting records, and reconciliation to restricted copies;

8. Gaming machines, including but not limited to, jackpot payout and gaming machine fill procedures, gaming machine drop/count and bill acceptor drop/count and subsequent transfer of funds, unannounced testing of weigh scale and weigh scale interface, unannounced testing of count room currency counters and/or currency interface, gaming machine drop cabinet access, tracing of source documents to summarized documentation and accounting records, reconciliation to restricted copies, location and control over sensitive keys, compliance with EPROM duplication procedures, and compliance with TICS procedures for gaming machines that accept currency or coin(s) and issue cash-out tickets or gaming machines that do not accept currency or coin(s) and do not return currency or coin(s);

9. Cage, vault, cash and cash equivalent procedures, including supervision, cash and cash equivalents, personal checks, cashier’s checks, travelers checks, payroll checks, and counter checks, cage and vault accountability, kiosks, patron deposited funds, promotional payouts, drawings, and giveaway programs, chip and token standards, and cage and vault access; Cage accountability shall be reconciled to the general ledger;

10. Lines of credit procedures, including establishment of lines of credit policy;

11. Drop and count standards, including supervision, count room access, count team, card game drop standards, player interface and financial instrument drop standards, card game count standards, player interface financial instrument count standards, and controlled keys;

12. Information technology, including supervision, logical and physical controls for Class II gaming systems and Class III gaming machines (if applicable), independence, physical security, logical security, user controls, installations and/or modifications, remote access, incident monitoring and reporting, data back-ups, software downloads, and verifying downloads;

13. Accounting standards, including accounting records, maintenance and preservation of financial records and relevant supporting documentation;

14. Complimentary services or items, including but not limited to, procedures for issuing, authorizing, redeeming, and reporting complimentary service items:

15. Any other internal audits as required by the Tribe, TGRA, audit committee, or other entity designated by the Tribe.
B. All material exceptions identified by internal audit work are investigated and resolved and the results are documented.

C. Internal audit findings are to be reported to management, responded to by management stating corrective measures to be taken, and included in the report delivered to management, the Tribe, the TGRA, audit committee, or other entity designated by the Tribe for corrective action.

D. In addition to the observation and examinations performed under this Section, follow-up observations and examinations shall be performed to verify that corrective action has been taken regarding all instances of noncompliance cited by internal audit, the independent accountant, and/or the NIGC. The verification shall be performed within six (6) months following the date of notification of non-compliance.

E. Whenever possible, internal audit observations shall be performed on an unannounced basis (i.e., without the employees being forewarned that their activities will be observed). Additionally, if the independent accountant also performs the internal audit function, the accountant shall perform separate observations of the table games/gaming machine drops and counts to satisfy the internal audit observation requirements and independent accountant tests of controls as required by the American Institute of Certified Public Accountants (AICPA) guide.

III. Annual Requirements.

A. A CPA must be engaged to perform an assessment to verify whether the Gaming Operation is in compliance with these TICS, and/or the MICS or SICS if they provide at least the same level of controls as the TICS. The assessment must be performed in accordance with agreed upon procedures and the most recent versions of the Statements on Standards for Attestation Engagements and Agreed-Upon Procedures Engagements (collectively SSAEs) issued by the AIPCA.

B. The Tribe must submit two copies of the agreed-upon procedures report to the NIGC within 120 days of the Gaming Operation’s fiscal year end in conjunction with the submission of the annual financial audit report required pursuant to 25 CFR part 571.

IV. Documentation.

A. Documentation (e.g., checklists, programs, reports, etc.) shall be prepared to evidence all internal audit work performed as it relates to the requirements in this section, including all instances of noncompliance.

B. The internal audit department shall operate with audit programs, which, at a minimum, address the MICS. Additionally, the department shall properly document the work performed, the conclusions reached, and the resolution of all exceptions. Institute of Internal Auditors standards are recommended but not required.
V. Reports.

A. Reports documenting audits performed shall be maintained and made available to the NIGC upon request.

B. Such audit reports shall include the following information:
   1. Audit objectives;
   2. Audit procedures and scope;
   3. Findings and conclusions;
   4. Recommendations, if applicable; and
   5. Management’s response.

C. Report format. The SSAEs are applicable to agreed-upon procedures engagements required in this part. All noted instances of noncompliance with the TICS and/or the MICS or SICS, if they provide the same level of controls as the TICS, must be documented in the report with a narrative description, the number of exceptions and sample size used.

VI. Material Exceptions. All material exceptions resulting from internal audit work shall be investigated and resolved with the results of such being documented and retained for five years.

VII. Role of Management.

A. Internal audit findings shall be reported to management.

B. Management shall be required to respond to internal audit findings stating corrective measures to be taken to avoid recurrence of the audit exception.

C. Such management responses shall be included in the internal audit report that will be delivered to management, the Tribe, TGRA, audit committee, or other entity designated by the Tribe.

VIII. Review of internal audit

A. The CPA must determine compliance by the Gaming Operation with the internal audit requirements in this paragraph by:
   1. Completing the internal audit checklist;
   2. Ensuring that the internal auditor completed checklists for each gaming department of the Gaming Operation;
3. Verifying that any areas of non-compliance have been identified;

4. Ensuring that audit reports are completed and include responses from management; and

5. Verifying that appropriate follow-up on audit findings has been conducted and necessary corrective measures have been taken to effectively mitigate the noted risks.

B. If the CPA determines that the internal audit procedures performed during the fiscal year have been properly completed, the CPA may rely on the work of the internal audit for the completion of the MICS checklists as they relate to the standards covered by this section.
CHAPTER 19:

MINIMUM INTERNAL CONTROL STANDARDS:
ACCOUNTING

I. Conflicts. When establishing SICS, the Gaming Operation should review, and consider incorporating, other external standards such as GAAP, GAAS, and standards promulgated by GASB and FASB. In the event of a conflict between the MICS and the incorporated external standards, the external standards prevail.

II. Transaction Records. The Gaming Operation shall prepare accurate, complete, legible, and permanent records of all transactions pertaining to gaming revenue and activities for operational accountability.

III. Accounting Records. The Gaming Operation shall prepare general accounting records on a double-entry system of accounting, maintaining detailed, supporting, subsidiary records, and perform the following activities:

A. Record gaming activity transactions in an accounting system to identify and track all revenues, expenses, assets, liabilities, and equity for each gaming operation;

B. Record all markers, IOU’s, returned checks, hold checks, or other similar credit instruments;

C. Record individual and statistical game information to reflect statistical drop, statistical win, and the percentage of statistical win to statistical drop by each table game, and to reflect statistical drop, statistical win, and the percentage of statistical win to statistical drop for each type of table game, by shift, by day, cumulative month-to-date and year-to-date, and individual and statistical game records reflecting similar information for all other games;

D. Record gaming machine analysis reports which, by each machine, compare actual hold percentages to theoretical hold percentages;

E. Record the information required by the Tribal internal control standards and any other information specifically required to be maintained;

F. Record journal entries prepared by the Gaming Operation and by its independent accountants; and

G. Prepare income statements and balance sheets and appropriate subsidiary ledgers to support the balance sheets;

H. Prepare, review and maintain accurate financial statements;

I. Prepare transactions in accordance with the appropriate authorization as provided by management;
J. Record transactions to permit proper recording of gaming revenue and of fees and taxes, and to maintain accountability of assets;

K. Compare recorded accountability for assets to actual assets at reasonable and periodic intervals, and take appropriate action with respect to any discrepancies; and

L. Segregate functions, duties, and responsibilities in accordance with sound business practices;

M. Prepare minimum bankroll calculations; and

N. Maintain and preserve all financial records and relevant supporting documentation.

IV. Gross gaming revenue computations.

A. For table games, gross revenue equals the closing table bankroll, plus credit slips for cash, chips, tokens or personal/payroll checks returned to the cage, plus drop, less opening table bankroll and fills to the table, and money transfers issued from the game through the use of a cashless wagering system.

B. For gaming machines, gross revenue equals drop, less fills, jackpot payouts and personal property awarded to patrons as gambling winnings. Additionally, the initial hopper load is not a fill and does not affect gross revenue. The difference between the initial hopper load and the total amount that is in the hopper at the end of the gaming operation's fiscal year should be adjusted accordingly as an addition to or subtraction from the drop for the year.

C. For each counter game, gross revenue equals:

1. The money accepted by the gaming operation on events or games that occur during the month or will occur in subsequent months, less money paid out during the month to patrons on winning wagers ("cash basis"); or

2. The money accepted by the gaming operation on events or games that occur during the month, plus money, not previously included in gross revenue, that was accepted by the gaming operation in previous months on events or games occurring in the month, less money paid out during the month to patrons as winning wagers ("modified accrual basis").

D. For each card game and any other game in which the gaming operation is not a party to a wager, gross revenue equals all money received by the operation as compensation for conducting the game.

1. A gaming operation shall not include either shill win or loss in gross revenue computations.

2. In computing gross revenue for gaming machines, keno and bingo, the actual cost to the gaming operation of any personal property distributed as losses to patrons may be deducted from winnings (other than costs of travel, lodging, services, food, and beverages), if the gaming operation maintains detailed documents supporting the deduction.
V. **Currency security.** Each Gaming operation shall establish internal control systems sufficient to ensure that currency (other than tips or gratuities) received from a patron in the gaming area is promptly placed in a locked box in the table, or, in the case of a cashier, in the appropriate place in the cashier's cage, or on those games which do not have a locked drop box, or on card game tables, in an appropriate place on the table, in the cash register or in another approved repository.

VI. **Periodic Payouts.** If the gaming operation provides periodic payments to satisfy a payout resulting from a wager, the initial installment payment, when paid, and the actual cost of a payment plan, which is funded by the gaming operation, may be deducted from winnings. The gaming operation is required to obtain the approval of all payment plans from the TGRA. For any funding method which merely guarantees the gaming operation's performance, and under which the gaming operation makes payments out of cash flow (e.g. irrevocable letters of credits, security bonds, or other similar methods), the gaming operation may only deduct such payments when paid to the patron.

VII. **Payouts from Wide-Area Progressives.** For payouts by wide-area progressive gaming machine systems, a gaming operation may deduct from winnings only the pro rata share of a wide-area gaming machine system payout.

VIII. **Cash-Out Tickets.** Cash-out tickets issued at a gaming machine or gaming device shall be deducted from gross revenue as jackpot payouts in the month the tickets are issued by the gaming machine or gaming device. Tickets deducted from gross revenue that are not redeemed within a period, not to exceed 180 days of issuance, shall be included in gross revenue. An unredeemed ticket previously included in gross revenue may be deducted from gross revenue in the month redeemed.

IX. **Unpaid balance of credit instrument.**

A. A gaming operation may not deduct from gross revenues the unpaid balance of a credit instrument except those specified in paragraph B of this section.

B. A gaming operation may deduct from gross revenue the unpaid balance of a credit instrument if the gaming operation documents, or otherwise keeps detailed records of, compliance with the following requirements. Such records confirming compliance shall be made available to the TGRA or the NIGC upon request:

1. In the case of personal checks, the gaming operation has established procedures to examine documentation, which would normally be acceptable as a type of identification when cashing checks, and has recorded the patron's bank check guarantee card number or credit card number, or has established procedures and relevant criteria to evaluate a patron's credit reputation or financial resources and to then determine that there is a reasonable basis for extending credit in the amount or sum placed at the patron's disposal, as management may deem appropriate for the
check-cashing authorization granted;

2. In the case of third-party checks for which cash, chips, or tokens have been issued to the patron, or which were accepted in payment of another credit instrument, the gaming operation has established procedures to examine documentation, normally accepted as a means of identification when cashing checks, and has, for the check's maker or drawer, has taken such other action, as management may deem appropriate for the check-cashing authorization granted;

3. In the case or guaranteed drafts, procedures should be established to ensure compliance with the issuance and acceptance procedures prescribed by the issuer;

4. The gaming operation has established procedures to effectively document its attempt to collect the full amount of the debt. Such documentation would include, but not be limited to, letters sent to the patron, logs of personal or telephone conversations, proof of presentation of the credit instrument to the patron's bank for collection, settlement agreements, or other documents which demonstrate that the gaming operation has made a good faith attempt to collect the full amount of the debt. Such records documenting collection efforts shall be made available to the Tribal Council or the TGRA upon request.

X. Maintenance and preservation of books, records and documents.

A. All original books, records and documents pertaining to the conduct of wagering activities shall be retained by a gaming operation in accordance with the following schedule. A record that summarizes gaming transactions is sufficient, provided that all documents containing an original signature(s) attesting to the accuracy of a gaming related transaction are independently preserved. Original books, records or documents shall not include copies of originals, except for copies that contain original comments or notations on parts of multipart forms. The following original books, records and documents shall be retained by a gaming operation for a minimum of five (5) years:

1. Casino cage documents;
2. Documentation supporting the calculation of table game win;
3. Documentation supporting the calculation of gaming machine win;
4. Documentation supporting the calculation of revenue received from the games of keno, pari-mutuel, bingo, card games, and all other gaming activities offered by the gaming operation;
5. Table games statistical analysis reports;
6. Gaming machine statistical analysis reports;
7. Bingo, keno and pari-mutuel wagering statistical reports;
8. Internal audit documentation and reports;
9. Documentation supporting the write-off of gaming credit instruments and named
credit instruments;

10. All other books, records and documents pertaining to the conduct of wagering activities that contain original signature(s) attesting to the accuracy of the gaming related transaction.

B. Unless otherwise specified in this part, all other books, records, and documents shall be retained until such time as the accounting records have been audited by the gaming operation's independent certified public accountants.

C. The above definition shall apply without regards to the medium by which the book, record or document is generated or maintained (paper, computer-generated, magnetic media, etc.)
CHAPTER 20:

MINIMUM INTERNAL CONTROL STANDARDS:
AUDITING REVENUE

I. Supervision. Supervision must be provided as needed for bingo operations by an agent(s) with authority equal to or greater than those being supervised.

II. Independence. Audits must be performed by agent(s) independent of the transactions being audited.

III. Documentation. The performance of revenue audit procedures, the exceptions noted, and the follow-up of all revenue audit exceptions must be documented and maintained.

IV. Controls. Controls must be established and procedures implemented to audit of each of the following operational areas.

V. Bingo/Class II Gaming Systems/Class III Gaming Machines.

A. At the end of each month, verify the accuracy of the ending balance in the bingo control log by reconciling it with the bingo paper inventory. Investigate and document any variance noted.

B. Daily, reconcile supporting records and documents to summarized paperwork or electronic records (e.g. total sales and payouts per shift and/or day).

C. At least monthly, review variances related to bingo accounting data in accordance with an established threshold, which must include, at a minimum, variance(s) noted by the Class II gaming system for cashless transactions in and out, electronic funds transfer in and out, external bonus payouts, vouchers out and coupon promotion out. Investigate and document any variance noted. The Revenue Audit Department will then provide to the TGRA, management, and to those entities authorized by the TGRA or by Tribal law or ordinance at least the following reports:

D. At least monthly, the Revenue Audit Department will provide to the TGRA and management and to those entities authorized by the TGRA or by Tribal law or ordinance at least the following reports:

1. Slot Reports:
   a. Attendant-Paid Cancelled Credits;
   b. Attendant-Paid External Bonus Variance;
c. Attendant-Paid Jackpot Variance;
d. Attendant-Paid Variance
e. Bill-drop Variance
f. Meter delta variance;
g. Voucher variance;
h. Drop Detail;
i. Drop Discrepancy;
j. Drop Reconciliation;
k. Meter win vs. actual drop win;
l. Soft drop orphan can;
m. Slot Revenue Itemized Drop;
n. Machines Not Dropped;

2. EZ Pay Reports:
   a. CTN Drop Report;
   b. IVS End of Day Report;
   c. IVS Drop Report;
   d. SC Batch Report; and
   e. Sys Voucher In vs. Vouchers Counted in Count Room.

E. At least monthly, review statistical reports for any deviations from the mathematical expectations exceeding a threshold established by the TGRA. Investigate and document any deviations compared to the mathematical expectations required to be submitted per § 547.4. The Revenue Audit Department will then provide to the TGRA, management, and to those entities authorized by the TGRA or by Tribal law or ordinance at least the following reports:

1. Slot Reports:
   a. Meter Win vs. Actual Drop Win; and
   b. Meter Win vs. Actual Win.

F. At least monthly, take a random sample, foot the vouchers redeemed and trace the totals to the totals recorded in the voucher system and to the amount recorded in the applicable cashier's accountability document.
VI. Card games (Class II and Class III).

A. Daily, reconcile the amount indicated on the progressive sign/meter to the cash counted or received by the cage and the payouts made for each promotional progressive pot and pool. This reconciliation must be sufficiently documented, including substantiation of differences and adjustments.

B. At least monthly, review all payouts for the promotional progressive pots, pools, or other promotions to verify payout accuracy and proper accounting treatment and that they are conducted in accordance with conditions provided to the patrons.

C. At the conclusion of each contest/tournament, reconcile all contest/tournament entry and payout forms to the dollar amounts recorded in the appropriate accountability document.

VII. Gaming promotions and player tracking (player’s club).

A. At least monthly, review promotional payments, drawings, and giveaway programs to verify payout accuracy and proper accounting treatment in accordance with the rules provided to patrons. The Revenue Audit Department will then provide to the TGRA, management, and to those entities authorized by the TGRA or by Tribal law or ordinance at least the following reports:

1. Redemption Detail report;
2. Promotion Awards Issuance;
3. Promotion Enrollment;
4. Promotion Participation Evaluation;
5. Player Development; and
6. Random Prize Detail

B. At least monthly, for computerized player tracking systems, perform the following procedures:

1. Review authorization documentation for all manual point additions/deletions for propriety. The Revenue Audit Department will provide to the TGRA, management, and to those entities authorized by the TGRA or by Tribal law or ordinance at least the following reports:
   a. Point Adjustment Detail;
   b. Player Transaction History;
   c. Review hard copy requests;

2. Review exception reports, including transfers between accounts. The Revenue Audit Department will provide to the TGRA, management, and to those entities authorized by the TGRA or by Tribal law or ordinance at least the following reports:
a. Point Adjustment;
b. Merged Accounts;
c. Account Change Status;
d. Bonus Adjustments;
e. Point Override; and
f. Extra Credit Adjustment;

3. Review documentation related to access to inactive and closed accounts. The Revenue Audit Department will provide to the TGRA, management, and to those entities authorized by the TGRA or by Tribal law or ordinance at least the following reports:

a. Player Local Status Change

C. At least annually, all computerized player tracking systems must be reviewed by agent(s) independent of the individuals that set up or make changes to the system parameters. The review must be performed to determine that the configuration parameters are accurate and have not been altered without appropriate management authorization Document and maintain the test results. The Revenue Audit Department will provide to the TGRA, management, and to those entities authorized by the TGRA or by Tribal law or ordinance at least the following reports:

1. Player Restrictions; and
2. Player Local Status Change.

VIII. Complimentary services or items. At least monthly, review the reports required in § 543.13(d). These reports must be made available to those entities authorized by the TGRA or by tribal law or ordinance.

IX. Patron deposit accounts.

A. At least weekly, reconcile patron deposit account liability (deposits ± adjustments−withdrawals = total account balance) to the system record.

B. At least weekly, review manual increases and decreases to/from player deposit accounts to ensure proper adjustments were authorized.

X. Drop and count.

A. At least quarterly, unannounced currency counter and currency counter interface (if applicable) tests must be performed, and the test results documented and maintained. All
denominations of currency and all types of cash out tickets counted by the currency counter must be tested. This test may be performed by internal audit or the TGRA. The result of these tests must be documented and signed by the agent(s) performing the test. The Internal Audit and Revenue Audit Departments must work together on these tests.

B. At least quarterly, unannounced weigh scale and weigh scale interface (if applicable) tests must be performed, and the test results documented and maintained. This test may be performed by internal audit or the TGRA. The result of these tests must be documented and signed by the agent(s) performing the test.

C. For computerized key security systems controlling access to drop and count keys, perform the following procedures:

1. At least quarterly, review the report generated by the computerized key security system indicating the transactions performed by the individual(s) that adds, deletes, and changes users' access within the system (i.e., system administrator). Determine whether the transactions completed by the system administrator provide adequate control over the access to the drop and count keys. Also, determine whether any drop and count key(s) removed or returned to the key cabinet by the system administrator was properly authorized. The Revenue Audit Department should request the relevant report from IT on-site, complete review, and forward report quarterly to the Internal Audit Department for review;

2. At least quarterly, review the report generated by the computerized key security system indicating all transactions performed to determine whether any unusual drop and count key removals or key returns occurred. The Revenue Audit Department should request the relevant report from IT on-site, complete review, and forward report quarterly to the Internal Audit Department for review; and

3. At least quarterly, review a sample of users that are assigned access to the drop and count keys to determine that their access to the assigned keys is appropriate relative to their job position. The Revenue Audit Department should request the relevant report from IT on-site, complete review, and forward report quarterly to the Internal Audit Department for review.

D. At least quarterly, an inventory of all controlled keys must be performed and reconciled to records of keys made, issued, and destroyed. Investigations must be performed for all keys unaccounted for, and the investigation documented. The Internal Audit Department will perform the inventory and reconciliation.

XI. Cage, vault, cash, and cash equivalents.

A. At least monthly, the cage accountability must be reconciled to the general ledger. The Accounting Department will prepare the reconciliation and submit it to the Internal Audit Department monthly, including backup.

B. At least monthly, trace the amount of cage deposits to the amounts indicated in the bank statements. The Accounting Department will prepare the reconciliation and submit it to the Internal Audit Department monthly, including backup.
C. Twice annually, a count must be performed of all funds in all gaming areas (i.e. cages, vaults, and booths (including reserve areas), kiosks, cash-out ticket redemption machines, and change machines. Count all chips and tokens by denomination and type. Count individual straps, bags, and imprest banks on a sample basis. Reconcile all amounts counted to the amounts recorded on the corresponding accountability forms to ensure that the proper amounts are recorded. Maintain documentation evidencing the amount counted for each area and the subsequent comparison to the corresponding accountability form. The count must be completed within the same gaming day for all areas.

1. Counts must be observed by an individual independent of the department being counted. It is permissible for the individual responsible for the funds to perform the actual count while being observed.

2. Internal audit may perform and/or observe the two counts.

3. The Accounting Department will prepare the reconciliation and submit it to the Internal Audit Department monthly, including backup.

D. At least annually, select a sample of invoices for chips and tokens purchased, and trace the dollar amount from the purchase invoice to the accountability document that indicates the increase to the chip or token inventory to ensure that the proper dollar amount has been recorded.

E. At each business year end, create and maintain documentation evidencing the amount of the chip/token liability, the change in the liability from the previous year, and explanations for adjustments to the liability account including any adjustments for chip/token float.

F. At least monthly, review a sample of returned checks to determine that the required information was recorded by cage agent(s) when the check was cashed.

G. At least monthly, review exception reports for all computerized cage systems for propriety of transactions and unusual occurrences. The review must include, but is not limited to, voided authorizations. All noted improper transactions or unusual occurrences identified must be investigated and the results documented.

H. Daily, reconcile all parts of forms used to document increases/decreases to the total cage inventory, investigate any variances noted, and document the results of such investigations. The Accounting Department will complete and submit reconciliation to the Internal Audit Department upon request. This includes all cashier paperwork, including at least the following reports:

1. Pay Reports:
   a. Cashier Session Report;
   b. Session Reconciliation Report;
   c. Audit Report; and
XII. Inventory.

A. At least monthly, verify receipt, issuance, and use of controlled inventory, including, but not limited to, bingo cards, pull tabs, playing cards, keys, pre-numbered and/or multi-part forms. The Accounting Department will prepare the reconciliation and submit it to the Internal Audit Department monthly.

B. Periodically perform minimum bankroll calculations to ensure that the gaming operation maintains cash in an amount sufficient to satisfy the gaming operation's obligations.
CHAPTER 21:

MINIMUM INTERNAL CONTROL STANDARDS:
CASH TRANSACTION REPORTING

I. Standards. The standards at 31 C.F.R. Chapter X apply to and must be strictly adhered to by all Tribal Gaming Operations. In the event of any conflict between this Chapter and Chapter X, the provisions of Chapter X control.

A. Provisions for BSA/AML compliance also apply to the Minimum Internal Control Standards for cash transaction reporting.

II. Currency Transaction Report by Casino (CTRC)

A. CTRC forms shall be available to all gaming departments.

B. CTRC forms shall be completed in accordance with Title 31 and contain all required information.

C. When a patron or patron’s agent completes or attempts to complete a Title 31 transaction that would cause the patron’s transactions to exceed $10,000, the employee handling the transaction shall:

1. initiate the procedures for the reporting requirements of Title 31; and

2. prior to completing the transaction, obtain the patron’s name, social security number, permanent address and appropriate identification credential, examine the identification credential, including the expiration date, and verify the patron’s identity to the fullest extent possible.

D. As an option to requesting the necessary identification and other data from an established patron or patron’s agent, information on file may be used if:

1. The handler of the transaction knows the patron;

2. The patron’s name and appropriate identification credential were obtained from the patron for a previous transaction;

3. The information is on file to complete a CTRC;

4. The patron information on file is periodically updated with current expiration dates of identification credentials and documentation of their examination of original identification credentials; and

5. The information is reported on the CTRC.

E. The transaction shall be terminated in any situation where the identification requirements cannot be completed.
F. Subsequent to completing the reportable transactions, all required information shall be obtained for filing the CTRC.

G. In any situation where identification requirements are not complied with but the transaction was completed, the patron shall be prohibited from further gaming and a CTRC shall be prepared. Once the required information is obtained to file an amended CTRC, the prohibition may be removed.

H. The handler or supervisor of the transaction shall sign the CTRC and forward it to the Compliance Officer within twenty-four (24) hours after the end of the gaming day.

I. When two or more individuals act in concert to complete a reportable transaction, joint safekeeping accounts, etc., the information from each individual shall be included on the CTRC.

J. When an agent or agents represent one or more individuals, then the agent information in addition to the individual’s information shall be included on the CTRC. Where more than one agent acts in behalf of an individual, the transactions shall be aggregated.

III. Multiple Transaction Log (MTL)

A. An MTL is a one-part log maintained in each monitoring area for purposes of recording cash transaction information. Only one MTL is used at a time per monitoring area for the gaming day.

B. Single or aggregate transactions $3,000 or more shall be logged on an MTL.

C. An MTL shall contain the following information for each logged transaction

1. Description of the patron, and agent if applicable, shall include at a minimum, age, sex, race, eye color, hair, weight, and height;

2. Patron’s name and agent’s name, if known;

3. Location where the transaction occurred;

4. Time and date of the transaction;

5. Type of Title 31 transaction;

6. U.S. dollar amount of the transaction;

7. The amount and type of foreign currency, if applicable; and

8. Signature of the person recording each transaction.

D. An MTL shall be prepared for a monitoring area with no logged transactions indicating that no transactions occurred.

E. Monitoring areas shall be established within each department for multiple transactions and at each cage.
F. To prevent the circumvention of Title 31, employees in each monitoring area during each gaming day shall:

1. Maintain MTLs;

2. Immediately record logged transactions on MTLs;

3. At the beginning of each shift, review the MTL to become familiar with descriptions of individuals whose transactions are being monitored;

4. Notify other personnel in the same monitoring area that the monitoring process has been initiated for a particular patron; and

5. Monitor patrons’ transactions for possible reportable transactions.

G. For a single table game chip redemption $3,000 or more, the age shall contact the pit to inquire if the patron’s name is available.

H. At the conclusion of the gaming day a new MTL is started and recording of information on the previous MTL will cease.

I. Within twenty-four (24) hours after the end the gaming day, MTLs shall be submitted to the Compliance Officer.

IV. Suspicious Activity Report by Casinos (SARC)

A. A SARC form shall contain the information required by Title 31 and any other available information that is requested on the form for all suspicious transactions. A completed SARC is considered a confidential document and the patron is not to be informed that a report was completed.

B. SARC forms shall be available to all departments that may encounter suspicious transactions.

C. When an employee determines that a possible suspicious transaction has occurred, a SARC is prepared and submitted to the Compliance Officer within twenty-four (24) hours after the end of the gaming day.

D. The Compliance Officer shall review each SARC to determine whether or not a suspicious transaction has occurred.

V. Player Rating Records

A. Player rating records may be used as source documents for documenting cash activity to comply with Title 31 and BSA/AML customer information program compliance.

B. Summary documents may be retained in lieu of original player rating records if:

1. The summary documents include at a minimum, on a daily basis, all the cash
transaction information recorded on the original player rating records;

2. Original player rating records are retained for a minimum of seven days; and

3. Both original and summary player-rating records are retained when the records are used as support to a SARC.

VI. Negotiable Instrument Records

A. A separate check log that contains a chronological list of each transaction between the gaming operation and patrons shall be maintained for transactions $3,000 or more involving personal checks including gaming operation checks, business checks, cashier’s checks, third-party checks, traveler’s checks and money orders.

B. The check log shall include:

1. The time, date and amount of the transaction;

2. Patron name;

3. Type of instrument;

4. Name of drawer or issuer of the instrument;

5. Instrument reference numbers; and

6. Name and employee identification number of the employee who completed the transaction.

C. Copies or microfilm of both sides of any instrument $3,000 or more shall be made and retained.

VII. Safekeeping Deposits

A. All safekeeping deposits and withdrawals $3,000 or more shall be recorded on a receipt with the date, time, customer name, customer permanent address, social security number and the type and amount of transaction.

B. The nature of any non-cash deposit shall be documented on the receipt form.

VIII. Foreign Currency Transactions

A. Patrons using foreign currency shall be tracked by equivalent threshold level in U.S. currency of $3,000 and a CTRC must be completed for a patron who has exceeded $10,000.

B. A foreign patron may use his or her passport and another appropriate identification. The second form of identification shall be the equivalent type of U.S. identification approved
by Fin-CEN and the IRS, such as a driver’s license, military ID, etc. at least one form of identification must contain a photograph.

IX. Job Responsibilities

A. Job responsibilities of all gaming employees include:

1. Ensuring that prohibited transactions do not occur;
2. Recording Title 31 transactions when applicable;
3. Observing all MTL and SARC procedures to prevent the circumvention of Title 31 requirements;
4. Being familiar with what is considered a suspicious transaction; and
5. Being familiar with Title 31 and related internal control standards and procedures.

B. Job responsibilities of the Compliance Officer include:

1. Ensuring that Title 31 procedure manuals and documentation are current and available to Employees when needed;
2. Ensuring an effective training program is implemented and maintained;
3. Maintaining an effective system of internal control relative to Title 31;
4. Reviewing and evaluating Title 31 for exceptions and areas of non-compliance including internal audit and independent accountant findings; and
5. Maintaining independence from the generation and recording of Title 31 transactions.

C. The Compliance Officer shall:

1. Receive CTRCs, SARCs and MTLs from gaming departments from all monitoring areas;
2. Review all documents for compliance with Title 31 and related Regulations and MICS;
3. Determine and document the extent of missing information and make reasonable attempts to obtain any missing information;
4. Document exceptions and forward to appropriate personnel;
5. Review and sign CTRCs and SARCs; and
6. Maintain copies of CTRCs, SARCs and original MTLs in chronological order.
X. Training Program

A. A comprehensive Title 31 training program shall be established and maintained.

B. A training coordinator shall oversee the training program.

C. Records shall be maintained to document training provided, employees receiving and passing training and the content of the training session.

D. Employees shall receive and pass training before they are permitted to function in any capacity that may include Title 31 reporting, record keeping, and compliance.

E. Additional training for these employees shall be provided annually.

F. Training shall include, but is not limited to:

1. Presenting materials such as a copy of Title 31, MICS, a CTRC, a SARC, Title 31 transaction guide-lines, a MTL and any appropriate procedure manuals;

2. Reviewing and explaining the purpose, use and completion requirements of each Title 31 document and record and how they are used;

3. Explaining prohibited transactions, transactions that should be logged, reportable transactions and suspicious transactions;

4. Reviewing duties, responsibilities and procedures associated with each employee’s position;

5. Explaining the procedures for safe-keeping deposits;

6. Reviewing the definition of a patron and “established patron” and when established patron information on file may be used on a CTRC; and

7. Explaining the consequences of noncompliance with Title 31.
CHAPTER 22:
MINIMUM REQUIREMENTS FOR OPERATIONS UNDER THE COMPACT
AT PART 5

I. Regulations.

At all times during the term of the Compact, the Tribe, through the TGRA (referred to as the Tribal Compliance Agency or TCA under the Compact), shall be responsible for all duties which are assigned to it, the enterprise, the facility, and the TCA under the Compact. The Tribe shall promulgate any rules and regulations necessary to implement this Compact, which at a minimum shall expressly include or incorporate by reference all provisions of Part 5 and the procedural requirements of Part 6 of the Compact. Nothing in the Compact shall be construed to affect the Tribe’s right to amend its rules and regulations, provided that any such amendment shall be in conformity with the Compact. The SCA may propose additional rules and regulations related to implementation of this Compact to the TCA at any time, and the TCA shall give good faith consideration to such suggestions and shall notify the SCA of its response or action with respect thereto.

II. Compliance; Internal Control Standards.

All enterprises and facilities shall comply with, and all covered games approved under the procedures set forth in this Compact shall be operated in accordance with the requirements set forth in this Compact, including, but not limited to, those set forth in subsections C and D of this Part. In addition, all enterprises and facilities shall comply with tribal internal control standards that provide a level of control that equals or exceeds those set forth in the National Indian Gaming Commission’s Minimum Internal Control Standards (25 C.F.R. Part 542).

III. Records.

In addition to other records required to be maintained herein, the enterprise or tribe shall maintain the following records related to implementation of this Compact in permanent form and as written or entered, whether manually or by computer, and which shall be maintained by the enterprise and made available for inspection by the SCA for no less than three (3) years from the date generated:

A. A log recording all surveillance activities in the monitoring room of the facility, including, but not limited to, surveillance records kept in the normal course of enterprise operations and in accordance with industry standards; provided, notwithstanding anything to the contrary herein, surveillance records may, at the discretion of the enterprise, be destroyed if no incident has been reported within one (1) year following the date such records were made. Records, as used in this Compact, shall include video tapes and any other storage media;
   1. Payout from the conduct of all covered games;
   2. Maintenance logs for all covered games gaming equipment used by the enterprise;
   3. Security logs as kept in the normal course of conducting and maintaining security at
the facility, which at a minimum shall conform to industry practices for such reports. The security logs shall document any unusual or nonstandard activities, occurrences or events at or related to the facility or in connection with the enterprise. Each incident, without regard to materiality, shall be assigned a sequential number for each such report. At a minimum, the security logs shall consist of the following information, which shall be recorded in a reasonable fashion noting:

a. The assigned number of the incident,

b. The date of the incident,

c. The time of the incident,

d. The location of the incident,

e. The nature of the incident,

f. The identity, including identification information, of any persons involved in the incident and any known witnesses to the incident, and

g. The tribal compliance officer making the report and any other persons contributing to its preparation;

4. Books and records on all covered game activities of the enterprise shall be maintained in accordance with generally accepted accounting principles (GAAP); and

5. All documents generated in accordance with this Compact.

B. Use of Net Revenues. Net revenues that the tribe receives from covered games are to be used for any one or more of those purposes permitted under IGRA:

1. To fund tribal government operations or programs;

2. To provide for the general welfare of the tribe and its members;

3. To promote tribal economic development;

4. To donate to charitable organizations; or

5. To help fund operations of local government agencies.

C. Barring from facility(s).

1. The tribe’s rules and regulations shall require the enterprise at a minimum to bar persons based on their prior conduct at the facility or who, because of their criminal history or association with criminal offenders, pose a threat to the integrity of the conduct of covered games.

2. The TCA shall establish a list of the persons barred from the facility.

3. The enterprise shall employ its best efforts to exclude persons on such list from entry into its facility; provided, neither persons who are barred but gain access to the
facility, nor any other person, shall have any claim against the state, the tribe or the enterprise or any other person for failing to enforce such bar.

4. Patrons who believe they may be playing covered games on a compulsive basis may request that their names be placed on the list. All covered game employees shall receive training on identifying players who have a problem with compulsive playing and shall be instructed to ask them to leave. Signs and other materials shall be readily available to direct such compulsive players to agencies where they may receive counseling.

D. Audits.

1. Consistent with 25 C.F.R., Section 571.12, Audit Standards, the TCA shall ensure that an annual independent financial audit of the enterprise’s conduct of covered games subject to this Compact is secured. The audit shall, at a minimum, examine revenues and expenses in connection with the conduct of covered games in accordance with generally accepted auditing standards and shall include, but not be limited to, those matters necessary to verify the determination of adjusted gross revenues and the basis of the payments made to the state pursuant to Part 11 of the Compact.

2. The auditor selected by the TCA shall be a firm of known and demonstrable experience, expertise and stature in conducting audits of this kind and scope.

3. The audit shall be concluded within five (5) months following the close of each calendar year, provided that extensions may be requested by the tribe and shall not be refused by the state where the circumstances justifying the extension request are beyond the tribe’s control.

4. The audit of the conduct of covered games may be conducted as part of or in conjunction with the audit of the enterprise, but if so conducted shall be separately stated for the reporting purposes required herein.

5. The audit shall conform to generally accepted auditing standards. As part of the audit report, the auditor shall certify to the TCA that, in the course of the audit, the auditor discovered no matters within the scope of the audit which were determined or believed to be in violation of any provision of this Compact.

6. The enterprise shall assume all costs in connection with the audit.

7. The audit report for the conduct of covered games shall be submitted to the SCA within thirty (30) days of completion. The auditor’s work papers concerning covered games shall be made available to the SCA upon request.

8. Representatives of the SCA may, upon request, meet with the auditors to discuss the work papers, the audit or any matters in connection therewith; provided, such discussions are limited to covered games information and pursue legitimate state covered games interests.

E. Rules for Play of and Prizes for Covered Games. Summaries of the rules for playing covered games and winning prizes shall be visibly displayed in the facility. Complete sets
of rules shall be available in pamphlet form in the facility.

F. Supervisory Line of Authority. The enterprise shall provide the TCA and SCA with a chart of the supervisory lines of authority with respect to those directly responsible for the conduct of covered games, and shall promptly notify those agencies of any material changes thereto.

G. Sale of Alcoholic Beverages. The sale and service of alcoholic beverages in a facility shall be in compliance with state, federal and tribal law in regard to the licensing and sale of such beverages.

H. Age Restrictions. No person who would not be eligible to be a patron of a pari-mutuel system of wagering pursuant to the provisions of subsection B of Section 208.4 of Title 3A of the Oklahoma Statutes shall be admitted into any area in a facility where covered games are played, nor be permitted to operate, or obtain a prize from or in connection with the operation of, any covered game, directly or indirectly.

I. Destruction of Documents. Enterprise books, records and other materials documenting the conduct of covered games shall be destroyed only in accordance with rules and regulations adopted by the TCA, which at a minimum shall provide as follows:

1. Material that might be utilized in connection with a potential tort claim pursuant to Part 6 of the Compact, including, but not limited to, incident reports, surveillance records, statements, and the like, shall be maintained at least one (1) year beyond the time which a claim can be made under Part 6 of the Compact or, if a tort claim is made, beyond the final disposition of such claim;

2. Material that might be utilized in connection with a prize claim, including but not limited to incident reports, surveillance records, statements, and the like, shall be maintained at least one hundred eighty (180) days beyond the time which a claim can be made under Part 6 of the Compact or, if a prize claim is made, beyond the final disposition of such claim; and

3. Notwithstanding anything herein to the contrary, all enterprise books and records with respect to the conduct of covered games or the operation of the enterprise, including, but not limited to, all interim and final financial and audit reports and materials related thereto which have been generated in the ordinary course of business, shall be maintained for the minimum period of three (3) years.

J. Location. The tribe may establish and operate enterprises and facilities that operate covered games only on its Indian lands as defined by IGRA. The tribe shall notify the SCA of the operation of any new facility following the effective date of this Compact. Nothing herein shall be construed as expanding or otherwise altering the term "Indian lands", as that term is defined in the IGRA, nor shall anything herein be construed as altering the federal process governing the tribal acquisition of "Indian lands" for gaming purposes.

K. Records of Covered Games. The TCA shall keep a record of, and shall report at least quarterly to the SCA, the number of covered games in each facility, by the name or type of each and its identifying number.
CHAPTER 23:
TORT CLAIMS; PRIZE CLAIMS; LIMITED CONSENT TO SUIT UNDER COMPACT
AT PART 6.

I. Tort Claims. The enterprise shall ensure that patrons of a facility are afforded due process in seeking and receiving just and reasonable compensation for a tort claim for personal injury or property damage against the enterprise arising out of incidents occurring at a facility, hereinafter “tort claim,” as follows:

A. During the term of this Compact, the enterprise shall maintain public liability insurance for the express purposes of covering and satisfying tort claims. The insurance shall have liability limits of not less than Two Hundred Fifty Thousand Dollars ($250,000.00) for any one person and Two Million Dollars ($2,000,000.00) for any one occurrence for personal injury, and One Million Dollars ($1,000,000.00) for any one occurrence for property damage, hereinafter the “limit of liability”, or the corresponding limits under the Governmental Tort Claims Act, whichever is greater. No tort claim shall be paid, or be the subject of any award, in excess of the limit of liability;

B. The tribe consents to suit on a limited basis with respect to tort claims subject to the limitations set forth in this subsection and subsection C of Part 6 of the Compact. No consents to suit with respect to tort claims, or as to any other claims against the tribe shall be deemed to have been made under the Compact, except as provided in subsections B and C of Part 6;

C. The enterprise’s insurance policy shall include an endorsement providing that the insurer may not invoke tribal sovereign immunity in connection with any claim made within the limit of liability if the claim complies with the limited consent provisions of subsection C of this Part. Copies of all such insurance policies shall be forwarded to the SCA;

D. Any patron having a tort claim shall file a written tort claim notice by delivery to the enterprise or the TCA. The date the tort claim notice is filed with the enterprise or the TCA shall be deemed the official date of filing the tort claim notice. The tort claim notice shall be filed within one (1) year of the date of the event which allegedly caused the claimed loss. Failure to file the tort claim notice during such period of time shall forever bar such tort claim; provided that a tort claim notice filed with the enterprise or the TCA more than ninety (90) days, but within one (1) year, after the event shall be deemed to be timely filed, but any judgment thereon shall be reduced by ten percent (10%).

E. If the tort claim notice is filed with the TCA, the TCA shall forward a copy of the tort claim to the enterprise and the SCA within forty-eight (48) hours of filing, and if the tort claim notice is filed with the enterprise, the enterprise shall forward a copy of the tort claim to the TCA and the SCA within forty-eight (48) hours of filing;

F. The tort claim notice shall state the date, time, place and circumstances of the incident upon which the tort claim is based, the identity of any persons known to have information regarding the incident, including employees or others involved in or who witnessed the incident, the amount of compensation and the basis for said relief; the name, address and telephone number of the claimant, and the name, address and telephone number of any
representative authorized to act or settle the claim on behalf of the claimant;

G. All tort claim notices shall be signed by the claimant. The rules and regulations may additionally require that the tort claim notices be signed under oath. The rules and regulations may also require that as a condition of prosecuting tort claims, the claimant shall appear to be interviewed or deposed at least once under reasonable circumstances, which shall include the attendance of the claimant’s legal counsel if requested; provided that the enterprise shall afford claimant at least thirty (30) days’ written notice of the interview or deposition; and provided further that the claimant’s failure to appear without cause for any interview or deposition properly noticed pursuant to this paragraph shall be deemed a voluntary withdrawal of the tort claim;

H. The enterprise shall promptly review, investigate, and make a determination regarding the tort claim. Any portion of a tort claim which is unresolved shall be deemed denied if the enterprise fails to notify the claimant in writing of its approval within ninety (90) days of the filing date, unless the parties by written agreement extend the date by which a denial shall be deemed issued if no other action is taken. Each extension shall be for no more than ninety (90) days, but there shall be no limit on the number of written agreements for extensions, provided that no written agreement for extension shall be valid unless signed by the claimant and an authorized representative of the enterprise. The claimant and the enterprise may continue attempts to settle a claim beyond an extended date; provided, settlement negotiations shall not extend the date of denial in the absence of a written agreement for extension as required by this paragraph;

I. A judicial proceeding for any cause arising from a tort claim may be maintained in accordance with and subject to the limitations of subsection C Part 6 only if the following requirements have been met:

1. The claimant has followed all procedures required by this Part, including, without limitation, the delivery of a valid and timely written tort claim notice to the enterprise,

2. The enterprise has denied the tort claim, and

3. The claimant has filed the judicial proceeding no later than the one-hundred-eighthieth day after denial of the claim by the enterprise; provided, that neither the claimant nor the enterprise may agree to extend the time to commence a judicial proceeding; and

4. Notices explaining the procedure and time limitations with respect to making a tort claim shall be prominently posted in the facility. Such notices shall explain the method and places for making a tort claim, that this procedure is the exclusive method of making a tort claim, and that claims that do not follow these procedures shall be forever barred. The enterprise shall make pamphlets containing the requirements in this subsection readily available to all patrons of the facility and shall provide such pamphlets to a claimant within five (5) days of the filing of a claim.

V. Prize Claims. The enterprise shall ensure that patrons of a facility are afforded due process in seeking and receiving just and reasonable compensation arising from a patron’s dispute, in connection with his or her play of any covered game, the amount of any prize which has been awarded, the failure to be awarded a prize, or the right to receive a refund or other
compensation, hereafter prize claim,” as follows:

A. The tribe consents to suit on a limited basis with respect to prize claims against the enterprise only as set forth in subsection C of Part 6; no consents to suit with respect to prize claims, or as to any other claims against the tribe shall be deemed to have been made under this Compact, except as provided in subsections A and C of Part 6;

B. The maximum amount of any prize claim shall be the amount of the prize which the claimant establishes he or she was entitled to be awarded, hereafter “prize limit”;

C. Any patron having a prize claim shall file a written prize claim notice by delivery to the enterprise or the TCA. The date the prize claim is filed with the enterprise or the TCA shall be deemed the official date of filing the prize claim notice. The prize claim notice shall be filed within ten (10) days of the event which is the basis of the claim. Failure to file the prize claim notice during such period of time shall forever bar such prize claim;

D. If the prize claim notice is filed with the TCA, the TCA shall forward a copy of the prize claim to the enterprise and the SCA within forty-eight (48) hours of its filing; and if the prize claim notice is filed with the enterprise, the enterprise shall forward a copy of the tort claim to the TCA and the SCA within forty-eight (48) hours of filing;

E. The written prize claim notice shall state the date, time, place and circumstances of the incident upon which the prize claim is based, the identity of any persons known to have information regarding the incident, including employees or others involved in or who witnessed the incident, the amount demanded and the basis for said amount, the name, address and telephone number of the claimant, and the name, address and telephone number of any representative authorized to act or settle the claim on behalf of the claimant;

F. All notices of prize claims shall be signed by the claimant. The rules and regulations may additionally require that the prize claim notices be signed under oath;

G. The enterprise shall promptly review, investigate and make a determination regarding the prize claim. Claimants shall cooperate in providing information, including personal sworn statements and agreeing to be interviewed, as the enterprise shall reasonably request. The claimant is permitted to have counsel present during any such interview;

H. If the prize claim is not resolved within seventy-two (72) hours from the time of filing the claim, the TCA shall immediately notify the SCA in writing that the claim has not been resolved;

I. In the event the claim is resolved, the TCA shall not be obligated to report that fact to the SCA, but shall make TCA reports available for review;

J. Any portion of a prize claim which is unresolved shall be deemed denied if the enterprise fails to notify the claimant in writing of its approval within thirty (30) days of the filing date, unless the parties agree by written agreement to extend the date. Each extension shall be for no more than thirty (30) days, but there shall be no limit on the number of written agreements for extensions; provided, that no written agreements for extension shall be valid unless signed by the claimant and an authorized representative of the TCA. The claimant and the enterprise may continue attempts to settle a claim beyond an
extended date; provided, settlement negotiations shall not extend the date of denial in the absence of a written extension required by this paragraph;

**K.** A judicial proceeding for any cause arising from a prize claim may be maintained in accordance with and subject to the limitations of subsection C of this Part only if the following requirements have been met:

1. The claimant has followed all procedures required by this Part, including without limitation, the delivery of a valid and timely written prize claim notice to the enterprise,

2. The enterprise has denied the prize claim, and

3. The claimant has filed the judicial proceeding no later than one hundred eighty (180) days after denial of the claim by the enterprise; provided that neither the claimant nor the enterprise may extend the time to commence a judicial proceeding; and

**L.** Notices explaining the procedure and time limitations with respect to making a prize claim shall be prominently posted in the facility. Such notices shall explain the method and places for making claims, that this procedure is the exclusive method of making a prize claim, and that claims that do not follow this procedure shall be forever barred. The enterprise shall make pamphlets containing the requirements in this subsection readily available to all patrons of the facility and shall provide such pamphlets to a claimant by the TCA within five (5) days of the filing date of a claim.

**VI. Limited Consent to Suit for Tort Claims and Prize Claims.** The tribe consents to suit against the enterprise in a court of competent jurisdiction with respect to a tort claim or prize claim only if all requirements of the Compact have been met; provided that such consent shall be subject to the following additional conditions and limitations:

A. For tort claims, consent to suit is granted only to the extent such claim or any award or judgment rendered thereon does not exceed the limit of liability. Under no circumstances shall any consent to suit be effective as to any award which exceeds such applicable amounts. This consent shall only extend to the patron actually claiming to have been injured. A tort claim shall not be assignable. In the event any assignment of the tort claim is made in violation of this Compact, or any person other than the patron claiming the injury becomes a party to any action hereunder, this consent shall be deemed revoked for all purposes. Notwithstanding the foregoing, consent to suit shall not be revoked if an action on a tort claim is filed by (i) a court appointed representative of a claimant’s estate, (ii) an indispensable party, or (iii) a health provider or other party subrogated to the claimant’s rights by virtue of any insurance policy; provided, that nothing herein is intended to, or shall constitute a consent to suit against the enterprise as to such party except to the extent such party’s claim is:
1. In lieu of and identical to the claim that would have been made by the claimant directly but for the appointment of said representative or indispensable party, and participation of such other party is in lieu of and not in addition to pursuit of the claim by the patron, and

2. The claim of such other party would have been subject to a consent to suit hereunder if it had been made by the claimant directly; and

B. For prize claims, consent is granted only to the extent such claim does not exceed the prize limit. Under no circumstances shall any award exceed the prize limit. This consent shall only extend to the patron actually claiming to have engaged in the play of a covered game on which the claim is based. Prize claims shall not be assignable. In the event any assignment of the prize claim is made, or any person other than the claimant entitled to make the claim becomes a party to any action hereunder, this consent shall be deemed revoked for all purposes. Notwithstanding the foregoing, consent to suit shall not be revoked if an action on a prize claim is filed by (i) a court-appointed representative of a claimant’s estate, or (ii) an indispensable party, provided that nothing herein is intended to, or shall constitute a consent to suit against the enterprise as to such party except to the extent such party’s claim is:

1. In lieu of and identical to the claim that would have been made by the claimant directly but for the appointment of said representative or indispensable party, and participation of such other party is in lieu of and not in addition to pursuit of the claim by the patron, and

2. The claim of such other party would have been subject to a consent to suit hereunder if it had been made by the claimant directly.

C. Remedies in the Event of No or Inadequate Insurance for Tort Claim. In the event a tort claim is made and there is no, or inadequate, insurance in effect as required under this Compact, the enterprise shall be deemed to be in default hereunder unless, within ten (10) days of a demand by the SCA or a claimant to do so, the enterprise has posted in an irrevocable escrow account at a state or federally chartered bank which is not owned or controlled by the tribe, sufficient cash, a bond or other security sufficient to cover any award that might be made within the limits set forth in paragraph 1 of subsection A of Part 6, and informs the claimant and the state of:

1. The posting of the cash or bond;

2. The means by which the deposit can be independently verified as to the amount and the fact that it is irrevocable until the matter is finally resolved;

3. The right of the claimant to have this claim satisfied from the deposit if the claimant is successful on the claim; and

4. The notice and hearing opportunities in accordance with the tribe’s tort law, if any, otherwise in accordance with principles of due process, which will be afforded to the claimant so that the intent of this Compact to provide claimants with a meaningful
opportunity to seek a just remedy under fair conditions will be fulfilled.

D. Display tort claim/prize claim/Gamblers Anonymous pamphlets; and

E. Written reports to TGRA on incidents.
CHAPTER 24:
ENFORCEMENT OF COMPACT PROVISIONS UNDER COMPACT AT PART 7.

I. Tribal Regulatory Obligations. The tribe and TCA shall be responsible for regulating activities pursuant to this Compact. As part of its responsibilities, the tribe shall require the enterprise to do the following:

A. Operate the conduct of covered games in compliance with this Compact, including, but not limited to, the standards and the tribe’s rules and regulations;

B. Take reasonable measures to assure the physical safety of enterprise patrons and personnel, prevent illegal activity at the facility, and protect any rights of patrons under the Indian Civil Rights Act, 25 U.S.C., Sec. 1302-1303;

C. Promptly notify appropriate law enforcement authorities of persons who may be involved in illegal acts in accordance with applicable law;

D. Assure that the construction and maintenance of the facility meets or exceeds federal and tribal standards for comparable buildings; and

E. Prepare adequate emergency access plans to ensure the health and safety of all covered game patrons. Upon the finalization of emergency access plans, the TCA or enterprise shall forward copies of such plans to the SCA.

F. Conduct regularly scheduled emergency evacuation drills at least twice a year.

II. TCA Licenses. All licenses for members and employees of the TCA shall be issued according to the same standards and terms applicable to facility employees. The TCA shall employ qualified compliance officers under the authority of the TCA. The compliance officers shall be independent of the enterprise, and shall be supervised and accountable only to the TCA. A TCA compliance officer shall be available to the facility during all hours of operation upon reasonable notice, and shall have immediate access to any and all areas of the facility for the purpose of ensuring compliance with the provisions of this Compact. The TCA shall investigate any such suspected or reported violation of this Compact and shall require the enterprise to correct such violations. The TCA shall officially enter into its files timely written reports of investigations and any action taken thereon, and shall forward copies of such reports to the SCA within fifteen (15) days of such filing. Any such violations shall be reported immediately to the TCA, and the TCA shall immediately forward the same to the SCA. In addition, the TCA shall promptly report to the SCA any such violations which it independently discovers.

III. TCA and SCA Annual Meetings. In order to develop and foster a positive and effective relationship in the enforcement of the provisions of this Compact, representatives of the TCA and the SCA shall meet, not less than on an annual basis, to review past practices and
examine methods to improve the regulatory scheme created by this Compact. The meetings shall take place at a location mutually agreed to by the TCA and the SCA. The SCA, prior to or during such meetings, shall disclose to the TCA any concerns, suspected activities, or pending matters reasonably believed to possibly constitute violations of this Compact by any person, organization or entity, if such disclosure will not compromise the interest sought to be protected.
CHAPTER 25:

LICENSING UNDER COMPACT AT PART 10.

I. Employee Licensing.

A. Except as provided in paragraph 4 of Part 3 of the Compact, no covered game employee shall be employed at a facility or by an enterprise unless such person is licensed in accordance with this Compact. In addition to the provisions of this Part which are applicable to the licensing of all covered game employees, the requirements of 25 C.F.R., Part 556, Background Investigations for Primary Management Officials and Key Employees, and 25 C.F.R., Part 558, Gaming Licenses for Key Employees and Primary Management Officials, apply to Key Employees and Primary Management Officials of the facility and enterprise.

B. All prospective covered game employees shall apply to the TCA for a license. Licenses shall be issued for periods of no more than two (2) years, after which they may be renewed only following review and update of the information upon which the license was based; provided, the TCA may extend the period in which the license is valid for a reasonable time pending the outcome of any investigation being conducted in connection with the renewal of such license. In the event the SCA contends that any such extension is unreasonable, it may seek resolution of that issue pursuant to Part 11 of the Compact.

C. The application process shall require the TCA to obtain sufficient information and identification from the applicant to permit a background investigation to determine if a license should be issued in accordance with this Part and the rules and regulations. The TCA shall obtain information about a prospective covered game employee that includes:

1. Full name, including any aliases by which applicant has ever been known,
2. Social security number,
3. Date and place of birth,
4. Residential addresses for the past five (5) years,
5. Employment history for the past five (5) years,
6. Driver license number,
7. All licenses issued and disciplinary charges filed, whether or not discipline was imposed, by any state or tribal regulatory authority,
8. All criminal arrests and proceedings, except for minor traffic offenses, to which the applicant has been a party,
9. A set of fingerprints,
10. A current photograph,
11. Military service history,
12. Any other information the TCA determines is necessary to conduct a thorough background investigation.

D. Upon obtaining the required initial information from a prospective covered game employee, the TCA shall forward a copy of such information to the SCA, along with any determinations made with respect to the issuance or denial of a temporary or permanent license. The SCA may conduct its own background investigation of the applicant at SCA expense, shall notify the TCA of such investigation within a reasonable time from initiation of the investigation, and shall provide a written report to the TCA of the outcome of such investigation within a reasonable time from the receipt of a request from the TCA for such information. SCA inspector field notes and the SCA inspector shall be available upon reasonable notice for TCA review and inquiry.

E. The TCA may issue a temporary license for a period not to exceed ninety (90) days, and the enterprise may employ on a probationary basis, any prospective covered game employee who represents in writing that he or she meets the standards set forth in this Part, provided the TCA or enterprise is not in possession of information to the contrary. The temporary license shall expire at the end of the ninety-day period or upon issuance or denial of a permanent license, whichever event occurs first. Provided that the temporary license period may be extended at the discretion of the TCA so long as good faith efforts are being made by the applicant to provide required information, or the TCA is continuing to conduct its investigation or is waiting on information from others, and provided further that in the course of such temporary or extended temporary licensing period, no information has come to the attention of the TCA which, in the absence of countervailing information then in the record, would otherwise require denial of license. A permanent license shall be issued or denied within a reasonable time following the completion of the applicant’s background investigation.

F. In covered gaming the tribe shall not employ and shall terminate, and the TCA shall not license and shall revoke a license previously issued to, any covered game employee who:

1. Has been convicted of any felony or an offense related to any covered games or other gaming activity,

2. Has knowingly and willfully provided false material, statements or information on his or her employment application, or

3. Is a person whose prior activities, criminal record, or reputation, habits, and associations pose a threat to the public interest or to the effective regulation and control of the conduct of covered games, or create or enhance the dangers of unsuitable, unfair, or illegal practices, methods, and activities in the conduct of covered games or the carrying on of the business and financial arrangements incidental thereto.

G. The SCA may object to the employment of any individual by the enterprise based upon the criteria set forth in paragraph 6 of subsection A of this Part. Such objection shall be in writing setting forth the basis of the objection. The SCA inspector’s work papers, notes
and exhibits which formed the SCA conclusion shall be available upon reasonable notice for TCA review. The enterprise shall have discretion to employ an individual over the objection of the SCA.

H. The TCA shall have the discretion to initiate or continue a background investigation of any licensee or license applicant and to take appropriate action with respect to the issuance or continued validity of any license at any time, including suspending or revoking such license.

I. The TCA shall require all covered game employees to wear, in plain view, identification cards issued by the TCA which include a photograph of the employee, his or her first name, a four-digit identification number unique to the license issued to the employee, a tribal seal or signature verifying official issuance of the card, and a date of expiration, which shall not extend beyond such employee’s license expiration date.

J. No licensed individual shall be permitted to participate in gambling activities at any time at a Tribal Gaming Operation while holding a valid Miami Tribe of Oklahoma gaming license.

II. Goods and Service Providers

A. Any person or entity who, directly or indirectly, provides or is likely to provide at least Twenty-five (25) Thousand Dollars ($25,000) in goods or services to the enterprise in any twelve month period, or who has received at least Twenty-five Thousand Dollars ($25,000) for goods or services provided to the enterprise in any consecutive twelve month period within the immediately preceding twenty-four month period, or any person or entity who provides through sales, lease, rental or otherwise covered games, or parts, maintenance or service in connection therewith to the tribe or the tribal enterprise at any time and in any amount, shall be licensed by the TGRA prior to the provision thereof. Provided, that attorneys or certified public accountants and their firms shall be exempt from the licensing requirement to the extent they are providing services covered by their professional license. Further provided, pursuant to direction from the Oklahoma Attorney General, that this section is intended to apply to persons and entities that provide gaming-related goods or services only.

B. Background investigations and licensing shall follow the same process and apply the same criteria as for covered game employees set forth above.

C. An annual fee of Two Thousand Five Hundred Dollars ($2,500) will be required with receipt of the Vendor’s completed application.

D. In the case of a license application for any entity, all principals thereof shall be subject to the same background investigation required for licensing of a covered game employee, but no license as such need be issued; provided, no license shall be issued to the entity if the TGRA determines that one or more of its principals will be persons who would not be qualified to receive a license if they applied as covered game employees.
E. Nothing herein shall prohibit the TGRA from processing and issuing a license to a principal in his or her own name.

F. Licenses issued under this section shall be reviewed at least every two (2) years and the person or entity shall update all information previously provided.

G. Pursuant to 25 C.F.R., Part 533, all management contracts shall be approved by the Chairman of the National Indian Gaming Commission. The SCA shall be notified immediately following any such approval.

III. Financing Provided to Facility or Enterprise

A. Any person or entity extending financing, directly or indirectly, to the facility or enterprise in excess of Fifty Thousand Dollars ($50,000) in any twelve month period shall be licensed prior to providing such financing. Principals thereof shall be subject to for background investigations and determinations in accordance with the procedures and standards set forth above. Licenses issued under this section shall be reviewed at least every two (2) years for continued compliance. All information requested in the previous application shall be updated.

B. The SCA shall be notified of all financing and loan transactions with respect to covered games or supplies in which the amount exceeds Fifty Thousand Dollars ($50,000) in any twelve month period, and shall be entitled to review copies of all agreements and documents in connection therewith. Use SCA Form G-320 to report such transactions.

C. A supplier of goods or services who provides financing exclusively in connection with the sale or lease of covered games equipment or supplies shall be licensed solely in accordance with licensing procedures applicable.

D. Financing provided by a federally regulated or state regulated bank, savings and loan, or trust, or other federally or state regulated lending institutions shall be exempt from the licensing and background investigations requirements.
CHAPTER 26:  
MINIMUM INTERNAL CONTROL STANDARDS:  
SENSITIVE GAMING SUPPLIES

I. General

A. To the extent that any other provision of these TICS provides a higher level of security, the higher standards control.

B. The TGRA and Security shall be notified upon the receipt of shipments of sensitive gaming supplies.

C. A departmental supervisor and an employee independent of the gaming department shall inspect all shipments received from gaming vendors to ensure:
   1. Containers or packages are sealed and intact; and
   2. There is no evidence of tampering.

D. Any containers or shipments that have been suspected of tampering shall be set aside and secured, and the TGRA shall be immediately notified.

E. After inspection of shipments and completion of appropriate receiving documentation, all containers shall be transported to the secured area and inventory records updated showing the shipment.

F. Sensitive gaming supplies shall be maintained in locked and secured areas requiring:
   1. Written management authorization for entry;
   2. Notification to the Surveillance Department and Security prior to entry;
   3. A log recording the signature and employee identification number of employees entering and computerized access records may be used in lieu of a written log for all authorized personnel; and
   4. Access by not less than two (2) authorized persons.

G. The gaming operation shall maintain perpetual inventories of sensitive gaming supplies that allow for the immediate verification of balances on hand.

H. A perpetual inventory system shall include a record of the following:
   1. Name of the manufacturer;
   2. Date and amount added or removed from the inventory including necessary signatures and employee identification numbers; and
I. A physical inventory shall be:

1. Conducted at least once every month;
2. Performed by an employee independent of the gaming department; and
3. Verified to recorded balances with any discrepancies reported to the TGRA not later than beginning of the next business day.

J. Sensitive gaming supplies permanently removed from play shall be:

1. Maintained in a secure location;
2. Accounted for prior to destruction and discrepancies immediately investigated and an incident report forwarded to the TGRA not later than the beginning of the next business day; and
3. Cancelled or destroyed, in a manner approved by the TGRA, within twenty-four (24) hours.

K. Envelopes used to transport sensitive gaming supplies within the gaming facility shall be sealed and designed to show signs of tampering, as approved by the TGRA.

L. Transport of sensitive gaming supplies in the gaming facility shall be accompanied by a Security Officer and under surveillance cameras.

M. Employees responsible for custody of sensitive gaming supplies shall securely maintain custody of the supplies from the time of checkout, until the supplies are returned to a secure area or transferred with proper authorization.

II. Card Control

A. Changes to design and color of playing cards shall be approved by the TGRA.

B. All table game playing cards shall have a playing cycle not to exceed twenty-four (24) hours.

C. Card inventory in playing areas shall be imprest basis.

D. Poker playing cards are subject to the following restrictions:

1. Cards may be used for a maximum of seven (7) days before being removed from play; and
2. Plastic cards may be used for up to three (3) months if the cards are washed or cleaned in a manner and time period approved by the Director.

E. Any playing card marked, altered, flawed, scratched, nicked, crimped, discolored, or at the request of the TGRA:
1. Shall be removed from play and maintained in a secure place within the pit until collection by a Surveillance Agent or Management.

2. Cards showing evidence of tampering shall be placed in a sealed envelope identifying the table number, date and time, and signature and employee identification number of the supervisor and dealer.

3. Cards showing no evidence of tampering shall be documented by writing on the card in black ink the table number, date, time, shift, supervisor’s name and identification number.

F. A Security Officer and a table games employee shall retrieve and transport all cards between the secured area and the pit area.

G. The exchange of cards in playing areas shall be documented and verified to ensure the number of decks received is equal to the number of decks removed.

III. Bingo and Keno

A. Transfers to/from secured storage shall be performed by a Security Officer and a Bingo/Keno employee.

B. Bingo paper shall be securely maintained prior issuance/cancellation.
CHAPTER 27:
MINIMUM INTERNAL CONTROL STANDARDS:
SENSITIVE KEY CONTROL

I. General

A. To the extent that any other provision of these TICS provides a higher level of security, the higher standards control.

B. All original and duplicate sensitive keys shall be accounted for and a key log created by the enterprise Manager indicating the time of receipt of each key and the date of destruction of each key.

C. Keys shall not be duplicated without prior written approval from management. Spare keys shall be maintained to provide the same degree of control as required for original keys. Records shall be maintained for each key duplicated which indicates the number of keys made and destroyed.

D. Management shall approve levels of access to employees by department who are allowed access to keys.

E. A list shall be maintained to document employees who are authorized access to keys.

F. Changes to the access levels and authorization lists shall be evidenced by management’s written approval.

G. Access to keys shall be allowed only to authorized employees. A log of all employees accessing keys shall be maintained by each department having responsibility for keys. The key access log shall include date, time, signatures, and employee identification numbers.

H. All keys checked out shall be returned promptly after requirements are completed. Keys shall not be transferred to another individual without prior authorization and documentation of the transfer. The key custodian shall ensure that all keys checked out are returned and properly secured.

I. An electronic access system that creates a reliable and auditable historical record of door activity and/or key access may serve as an acceptable alternative as follows:

1. The specific application shall be approved by the TGRA;

2. The access system shall be maintained by the Security Department;

3. Written authorization for access shall be obtained from management; and

4. Authorizations and historical entry records shall be immediately available to the TGRA.
II. Table Games

A. Keys to table game inventory containers shall be maintained in a lock box that requires sign-in and sign-out by the Table Games Supervisor.

B. Table game inventory container keys shall not be accessible to cage employees or to any employee responsible for transporting inventories to or from tables.

C. The key to the dice storage cabinet shall be maintained by the Table Games Supervisor and by a department independent of the Table Games Department.

D. Cage and Table Games Department employees shall not have access to the fill/credit dispenser keys.

III. Bingo and Keno

A. Department employees shall not have access to keys for locked cabinets containing gaming equipment and computer hardware/software.

B. The Surveillance Department shall be notified prior to the checkout of sensitive keys for access to gaming equipment.

C. An employee independent of bingo/keno shall accompany keys to gaming computer hardware and observe changes/repairs.

IV. Drop Keys

A. Drop Box Release Keys.

1. One employee independent of the gaming department subject to the drop and an additional employee shall accompany drop keys while checked out.

2. Drop box release keys shall be maintained by a department independent of the gaming department and shall be keyed differently from any other key.

3. Only the employee authorized to remove drop boxes shall be allowed access to the release keys. Count team members may have access to release keys during the count in order to reset the drop boxes.

4. Employees authorized to remove drop boxes shall be precluded from having access to contents keys.

B. Drop Cart Keys.

1. An employee independent of the gaming department shall be required to accompany the drop cart keys and observe each time drop boxes are removed from or placed in storage racks.
2. Drop box cart keys shall be maintained by a department independent of the gaming department, and shall be keyed differently from any other key.

3. Employees, other than the count team, authorized to obtain drop cart keys shall be precluded from having access to contents keys.

C. Drop Box Contents Keys.

1. Only count team members during the count process shall be allowed access to contents keys.

2. Drop box contents keys shall be maintained by a department independent of the gaming department, and shall be keyed differently from any other key.

3. Access to the contents keys at other than scheduled count times shall require the involvement of not less than three employees from separate departments, including management, and the reason shall be documented with signatures and employee identification numbers of all participants.

4. Access to stored full drop box contents keys shall require the involvement of employees from two (2) separate departments.

5. The Surveillance Department and Security shall be notified prior to the checkout of contents keys.

V. Count Room Keys

A. At least two (2) count team members shall be required to be present at the time count room keys and other count keys are issued for the count.

B. Count room keys shall be maintained and controlled by two (2) separate departments independent of the Table Games and Slots Departments.