

OCTOBER 2015 CROW TRIBAL LEGISLATURE

JOINT ACTION RESOLUTION No. JAR 15-16

Introduced by Chairman Darrin Old Coyote
Crow Tribal Executive Branch

A Joint Action Resolution of the Crow Tribe Executive and
Legislative Branches Titled:

**A JOINT ACTION RESOLUTION OF THE CROW TRIBE TO RATIFY THE TRIBAL INTERNAL
CONTROL STANDARDS AS ADOPTED BY THE CROW TRIBAL GAMING COMMISSION**

Findings:

WHEREAS, Article V, Section 2(a) of the Crow Tribal Constitution vests the Crow Tribal Legislature (hereinafter “Legislature”) with the power and duty to promulgate and adopt laws and resolutions in accordance with the Crow Tribal Constitution and federal law for the governance of the Crow Tribe; and,

WHEREAS, Article IV, Section 4(a) of the Crow Tribal Constitution provides that the “general duties” of the Executive Branch Officials shall include the duty to implement all laws, resolutions and policies duly adopted by the Legislature; and,

WHEREAS, Article IV, Section 3(c) of the Crow Tribal Constitution authorizes Executive Branch Officials to engage in business activities and undertake economic development activity to promote the well-being of the members of the Crow Tribe; and,

WHEREAS, the Crow Tribe is vested with the inherent authority to engage in class I, class II, and class III gaming on its own lands, subject to the Indian Gaming Regulatory Act, 25 U.S.C. §§ 2701 et seq; and,

WHEREAS, the Crow Tribe has executed, and the United States Department of the Interior has approved, a class III gaming compact with the State of Montana; and,

WHEREAS, the Crow Tribal Gaming Ordinance of 2013, Section 10(e)(1)(A), delegates the Crow Tribal Gaming Commission with the authority to promulgate rules and regulations proper for the implementation of the Ordinance; and,

WHEREAS, such rules or regulations adopted by the Crow Tribal Gaming Commission are subject to ratification through a joint action resolution of the Executive Branch and Legislature; and,

October 2015 Session

**A JOINT ACTION RESOLUTION OF THE CROW TRIBE TO RATIFY THE TRIBAL INTERNAL CONTROL STANDARDS AS
ADOPTED BY THE CROW TRIBAL GAMING COMMISSION**

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WHEREAS, the Crow Tribal Gaming Commission adopted Tribal Internal Control Standards on September 16, 2015; and,

NOW, THEREFORE, BE IT HEREBY RESOLVED BY THE EXECUTIVE BRANCH AND LEGISLATURE:

Section 1. That the Tribal Internal Control Standards, attached hereto and incorporated by reference, is hereby ratified.

Section 2. That this Resolution shall become effective immediately upon approval and the Tribal Internal Control Standards shall be valid and enforceable.

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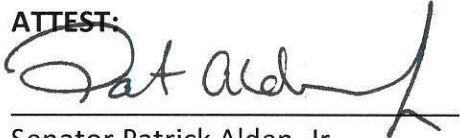
CERTIFICATION

I hereby certify that this Joint Action Resolution entitled "A JOINT ACTION RESOLUTION OF THE CROW TRIBE TO RATIFY THE TRIBAL INTERNAL CONTROL STANDARDS AS ADOPTED BY THE CROW TRIBAL GAMING COMMISSION" was duly enacted by the Crow Tribal Legislature with a vote of 15 in favor 0 opposed, and 0 abstaining and that a quorum was present on this 15th day of October, 2015.



Senator R. Knute Old Crow, Sr.
Speaker of the House
Crow Tribal Legislature

ATTEST:



Senator Patrick Alden, Jr.
Secretary
Crow Tribal Legislature



EXECUTIVE ACTION

I hereby
 approve or
 veto.

This Joint Action Resolution entitled "A JOINT ACTION RESOLUTION OF THE CROW TRIBE TO RATIFY THE TRIBAL INTERNAL CONTROL STANDARDS AS ADOPTED BY THE CROW TRIBAL GAMING COMMISSION" pursuant to the authority vested in the Chairman of the Crow Tribe by Article V, Section 8 of the Constitution and Bylaws of the Crow Tribe of Indians, on this 23 day of OCT, 2015.



Darrin Old Coyote, Chairman
Crow Tribal Executive Branch


JAR: "A JOINT ACTION RESOLUIN OF THE CROW TRIBE TO RATIFY THE TRIBAL INTERNAL CONTROL STANDARDS AS ADOPTED BY THE CROW TRIBAL GAMING COMMISSION "

Bill or Resolution: JAR15-16 **Introduced by:** Chairman Darrin Old Covote **Date of Vote:** 10/15/2015
Number

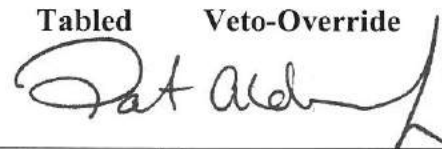
<u>Representative:</u>	Yes	No	Abstained
G. Three Irons	<u> X </u>	<u> </u>	<u> </u>
B. Rogers	<u> X </u>	<u> </u>	<u> </u>
C. Stewart	<u> </u>	<u> </u>	<u> </u>
P. Hill	<u> </u>	<u> </u>	<u> </u>
E. Birdinground	<u> X </u>	<u> </u>	<u> </u>
(Vacant)	<u> </u>	<u> </u>	<u> </u>
V. Nomee	<u> X </u>	<u> </u>	<u> </u>
T. Gros Ventre	<u> X </u>	<u> </u>	<u> </u>
V. Crooked Arm	<u> X </u>	<u> </u>	<u> </u>
P. Spotted Horse, Jr.	<u> X </u>	<u> </u>	<u> </u>
L. DeCrane	<u> X </u>	<u> </u>	<u> </u>
C. Goes Ahead	<u> X </u>	<u> </u>	<u> </u>
B. Hugs	<u> X </u>	<u> </u>	<u> </u>
G. Real Bird, Jr.	<u> X </u>	<u> </u>	<u> </u>
B. Good Luck	<u> X </u>	<u> </u>	<u> </u>
G. Stewart	<u> X </u>	<u> </u>	<u> </u>
P. Alden, Jr. <i>Secretary of the House</i>	<u> X </u>	<u> </u>	<u> </u>
R. K. Old Crow, Sr. <i>Speaker of the House</i>	<u> X </u>	<u> </u>	<u> </u>
Totals:	<u> 15 </u>	<u> 0 </u>	<u> 0 </u>

Result of Vote:

Passed
 Not Passed
 Tabled
 Veto-Override



 Senator R. Knute Old Crow, Sr. Date 10/15/15
 Speaker of the House



 Senator Pat Alden, Jr. Date _____
 Secretary of the House

**CHAPTER 6 – STANDARDS OF OPERATION AND MANAGEMENT
FOR GAMING ACTIVITIES**

Section 6.1 Definitions

Pursuant to 25 CFR § 542.1 & 543.1, Crow Tribal Gaming Ordinance 2013, *as amended*

In this Chapter 6, unless the context indicates otherwise:

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.”

Accountability. All financial instruments, receivables, and patron deposits constituting the total amount for which the bankroll custodian is responsible at a given time.

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

Actual hold percentage. Means 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.

Ante. A player's initial wager or predetermined contribution to the pot before the dealing of the first hand.

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 gaming operation.

Automated payout. Payment issued by a machine.

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

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).

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

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

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

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

Bill acceptor drop. Cash contained in bill acceptor canisters.

Bill-in meter. A meter included on a gaming machine accepting cash that tracks the number of bills put in the machine.

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. For example, a winning bet that should pay \$4.25 may be actually paid at \$4.20 due to rounding.

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

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

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

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.

Card room bank. The operating fund assigned to the card room or main card room bank.

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.

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

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

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.

Chair. The Chair of the National Indian Gaming Commission.

Chairperson. The Chair of the Crow Tribal Gaming Commission.

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

Class III Gaming. Means all forms of gaming that are not Class I Gaming or Class II Gaming, as defined in the Indian Gaming Regulatory Act.

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 part 547 of this chapter.

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

Compact. The currently existing Class III gaming compact, and any amendments thereto, between the Crow Tribe and the State of Montana setting forth an agreement for operations of Class III gaming on Crow Indian land within the State of Montana in accordance with the Indian Gaming Regulatory Act.

Commission. The National Indian Gaming Commission.

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.

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.

Count room. A secured room where the count is performed in which the cash and cash equivalents are counted.

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

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.

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.

Crow Indian land. All lands and waters subject to the jurisdiction of the Crow Tribe, including but not limited to all lands within the exterior boundaries of the Crow Reservation, and any other

lands held in trust by the United States on behalf of the Crow Tribe or individual Indians, which are eligible for gaming under the Indian Gaming Regulatory Act.

Crow Reservation. All lands designated by treaty or Congressional act as the Crow Reservation.

Crow Tribal Court or Tribal Court. The trial court of general tribal jurisdiction contained in the Crow Tribal Judicial Branch and established by the Crow Law and Order Code.

Crow Tribal Executive Branch or Executive Branch Officials. The Chairman, Vice- Chairman, Secretary, and Vice-Secretary of the Executive Branch of the Crow Tribe.

Crow Tribal Government. The Executive and Legislative Branches of the Crow Tribal government, acting under the delegation of authority from the Crow Tribal General Council pursuant to the 2001 Crow Tribal Constitution.

Crow Tribal Member. Has the same meaning as defined in the 2001 Crow Tribal Constitution.

Crow Tribe. The Crow Tribe of Indians, also known as the Apsaalooke Nation, as recognized by the United States in treaty and statute and having inherent sovereign authority and all associated rights, privileges, and immunities as a self-governing tribal nation.

Currency cassette. A compartment that contains a specified denomination of currency. Currency cassettes are inserted into kiosks, allowing them to dispense currency.

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

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

Dedicated camera. A video camera that continuously records a specific activity.

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

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.

Drop box. A locked container in which cash or cash equivalents are placed at the time of a transaction, typically used in card games.

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

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

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

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

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

Drop period. The period of time that occurs between sequential drops.

Drop proceeds. The total amount of financial instruments removed from drop boxes and financial instrument storage components.

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.

Entity. Any organization, including any division, department or other unit therein and includes, but shall not be limited to, a public or private corporation, partnership, limited liability company, joint venture, voluntary or unincorporated association, organization, proprietorship, trust, estate, commission, bureau, department of governmental agency except that "entity" shall not include the Crow tribal government.

EPROM. Erasable Programmable Read-Only Memory or other equivalent game software media.

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

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

Fill slip. A document evidencing a fill.

Financial instrument storage component. Any component that stores financial instruments, such as a drop box, but typically used in connection with player interfaces.

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

Flare. 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.

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

Game server. An electronic selection device, utilizing a random number generator.

Gaming Commission, Crow Tribal Gaming Commission (CTGC), or Tribal Gaming Commission. The Crow Tribal Gaming Commission created by the Gaming Ordinance.

Gaming enterprise or gaming operator. An entity engaged in Class II or Class III gaming on Crow Indian land.

Gaming machine. An 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 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.

Gaming machine analysis report. A report prepared that compares theoretical to actual hold by a gaming machine on a monthly or other periodic basis.

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.

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.

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

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

Gaming revenue. All money and other funds received by a gaming operator from any gaming enterprise which is subject to regulation under this Ordinance.

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).

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).

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

Gross receipts. The total annual, quarter, monthly gaming revenue from gaming activities on Crow Indian land received by an authorized gaming operator.

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.

Hold. The relationship of win to coin-in for gaming machines and win to drop for table games.

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.

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.

Indian gaming regulatory law. The federal Indian Gaming Regulatory Act of 1988, as amended, all lawful administrative regulations promulgated under its authority, and all authoritative federal court decisions interpreting its meaning and application.

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 a Tribe's gaming operation holdings.

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.

Key employee. Any person who performs as their primary duty one or more of the following functions: bingo caller, counting room supervisor, chief of security, custodian of gaming supplies or cash, floor manager, pit boss, dealer, croupier, approver of credit, custodian of gambling devices, including persons with access to cash and accounting records within such devices; or, if not otherwise included, any other person whose total monthly compensation as received or projected represents a value in excess of fifty-thousand dollars (\$50,000); or, if not otherwise included, the four most highly compensated persons in the gaming operation; this definition shall apply to any contractors, consultants, or other vendors.

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

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. Lammer button may also mean a type of chip used to evidence transfers between table banks and card room banks.

Legislature. The Crow Tribal Legislative Branch of Government.

License. A Crow tribal gaming license issued by the Gaming Commission.

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.

Linked electronic game. Any game linked to two (2) or more gaming operations that are physically separate and not regulated by the same Tribal gaming regulatory authority.

Lottery. Any systematic process for the disposal or distribution of property, by chance, among persons who have paid or provided any valuable consideration for the chance of obtaining such property, or a portion of it, or for any share or any interest in such property upon any agreement, understanding or expectation that it is to be distributed or disposed of by lot or chance, whether called a lottery, raffle or gift enterprise, or by whatever name the same may be known that, upon insertion of a coin, dollar bill, token, or other similar object, or redemption of a credit or upon payment of any valuable consideration, is available to play or operate, play or operation of which, whether by reason of skill or chance or both in way deliver or entitle the player to receive a prize whether the payoff is made automatically from the machine or in any other manner. The term does not include pinball machines.

Main card room bank. A fund of cash, coin, 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.

Manual payout. Any non-automated payout.

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

Meter. An electronic (soft) or mechanical (hard) apparatus in a gaming machine. 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.

MICS. Minimum internal control standards in this part.

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

Multi-game machine. A gaming machine that includes more than one type of game option.

Multi-race ticket. A keno ticket that is played in multiple games.

National Indian Gaming Commission or NIGC. The National Indian Gaming Commission.

On-line 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.

Net Revenues. Gross gaming revenues of the Tribe's gaming operation, less amounts paid out as, or paid for, prizes; and, total gaming-related operating expenses, including all those expenses of the gaming operation commonly known as operating expenses and non-operating expenses consistent with professional accounting pronouncements, excluding management fees.

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.

Non-banking card games- any card game in which two or more players play against each other and the players do not wager against the bank. All other non-banking card games are considered Class III games not limited to bingo cards, lottery tickets, any electronically operated blower machine, computer, electronic selection machine, gambling machines, gaming tables, associated paraphernalia, chips tokens, dice and any other items employed in gaming activity.

Ordinance. The Crow Tribal Gaming Ordinance.

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

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

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.

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.

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

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.

Payment slip. That part of a marker form on which customer payments are recorded.
Payout means a transaction associated with a winning event.

Person. Any individual, receiver, administrator, executor, assignee, trustee in bankruptcy, trust, estate, firm, partnership, joint venture, club, company, church or church organization, joint stock company, business trust, corporation, association, society, or any group of individuals acting as a unit, whether mutual cooperative, fraternal or nonprofit doing business on the Crow Reservation. The Crow tribal government is not within the definition of person.

PIN. The personal identification number used to access a player's account.

Player. Any person participating in a gaming activity, who is participating with the reasonable expectation of, or for the chance of, receiving a prize of some value.

Player tracking system. A system typically used in gaming machine departments that can record the gaming machine play of individual customers.

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

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

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

Primary management official. (1) The person having management responsibility for a management contract; (2) Any person who has authority; (A) to hire and fire employees of a gaming operation; or (B) to establish working policy for the gaming operation. (3) The chief financial officer or other person who has financial management responsibility.

Prize. Any U.S. currency, cash, or other property or thing of value awarded to a player or players, or received by a player or players as a result of their participation in a gaming activity.

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

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.

Progressive jackpot. Deferred payout from a progressive gaming machine.

Promotional payout. Merchandise or awards given to players by the gaming operation based on a wagering activity.

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.

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

Rake. A commission charged by the house for maintaining or dealing a game such as poker. *Rake circle* means the area of a table where rake is placed.

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.

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

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

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.

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.

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

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

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

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

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

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 § 543.3 25 CFR Ch. III (4-1-14 Edition) the intended activity, person, object, or location.

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

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

SICS (System of Internal Control Standards). An overall operational framework for a gaming operation 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.

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

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

Tier C. Gaming operations with annual gross gaming revenues of more than \$15 million.

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.

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.

TGRA. Tribal gaming regulatory authority, which is the entity authorized by tribal law to regulate gaming conducted pursuant to the Indian Gaming Regulatory Act. Under Crow Tribal Law this authority is known as the Crow Tribal Gaming Authority.

TICS. Tribal Internal Control Standards established by the TGRA that are at least as stringent as the standards set forth in this part.

Tribal gaming facility or gaming facility. Any location where Class II or Class III gaming is conducted.

Tribal General Council. The Crow Tribal General Council as recognized under the 2001 Crow Tribal Constitution.

Tribally-regulated gaming operation. Any Class II or Class III gaming operation conducted on eligible Crow Indian land.

Variance (Poker). The difference between how much money you expect to win on average over the long run and the results you are seeing in the short term.

Vault. A secure area where cash and cash equivalents are stored.

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. [77 FR 58712, Sept. 21, 2012, as amended at 78 FR 63874, Oct. 25, 2013]

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.

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

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

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.

Weigh tape. The tape where weighed coin is recorded.

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

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.

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

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.

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

Writer. An employee who writes keno, bingo, pull tabs, or pari-mutuel tickets. A keno writer usually also makes payouts.

Section 6.2 Accounting Records: Other Records

The gaming operation shall prepare and maintain;

- (A) Complete, accurate, legible and permanent records of all transactions relating to the revenues and costs of the gaming operation; and
- (B) General accounting records shall be maintained on a double entry system of accounting with transactions recorded pursuant to generally accepted accounting principles, and detailed, supporting, subsidiary records, sufficient to meet the requirements of paragraph; and
- (C) The forms of accounts adopted shall be a standard form which will ensure consistency, comparability, and effective disclosure of financial information; and
- (D) The detailed, supporting and subsidiary records shall include, but not necessarily be limited to:
 - (1) Records identifying revenues, expenses, assets, liabilities, and equity for each gaming operation;
 - (2) Records of all returned checks;
 - (3) Record journal entries prepared by the gaming operation and by any independent accountants used;
 - (4) Prepare income statements and balance sheets;
 - (5) Prepare appropriate subsidiary ledgers to support the balance sheet;
 - (6) Prepare, review, and maintain accurate financial statements;
 - (7) Prepare transactions in accordance with the appropriate authorization, as provided by management;
 - (8) Record transactions to facilitate proper recording of gaming revenue and fees, and to maintain accountability of assets;
 - (9) Compare recorded accountability for assets to actual assets at periodic intervals, and take appropriate action with respect to any variances;
 - (10) Segregate functions, duties, and responsibilities;
 - (11) Prepare minimum bankroll calculations;
 - (12) Maintain and preserve all financial records and relevant supporting documentation including but not limited to:

- (a) Records of investments in property and services, including equipment used directly in connection with the operation in gaming.
- (b) Records of amounts payable by the gaming operation.
- (c) Records which identify the purchase, receipt and destruction of gaming chips used in wagering.
- (d) Maintenance and preservation of books, records and documents. 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 multi-part forms. The following original books, records and documents shall be retained by a gaming operation for a minimum of five (5) years:
 - (i) Casino cage documents;
 - (ii) Documentation supporting the calculation of gaming machine win;
 - (iii) Documentation supporting the calculation of revenue received from the games of keno, pari-mutuel, bingo, pull-tabs, card games, and all other gaming activities offered by the gaming operation;
 - (iv) Gaming machine statistical analysis reports;
 - (v) Bingo, pull-tab, keno and pari-mutuel wagering statistical reports;
 - (vi) Internal audit documentation and reports;
 - (vii) Documentation supporting the write-off of gaming credit instruments and named credit instruments;
 - (viii) 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; and

- (13) Personnel;
 - (a) Complaints of patrons;
 - (b) Facility in-house investigations of any kind;
 - (c) Incidents and accidents;
 - (d) Actions by the gaming operation employee against players or facility visitors;
 - (e) Actions by the operation management against or in reprimand of employees, and
 - (f) Compliance of the facility with applicable federal and tribal laws regarding safety standards, including fire codes and building codes.

- (E) 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.

- (F) 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.).
 - (1) In addition to the prescribed accounting records, each gaming facility shall maintain accurate and up-to-date records for each gaming-related activity conducted including:
 - (a) All financial transactions;
 - (b) All gaming machine testing, malfunctions, maintenance, and repairs;

- (G) The records required by this part and by the Tribal internal control standards; and
 - (1) Each gaming operation shall prepare accurate, complete, legible, and permanent records of all transactions pertaining to revenue and gaming activities.
 - (2) Each gaming operation shall establish administrative and accounting procedures for the purpose of determining effective control over a gaming operation's fiscal affairs. The procedures shall be designed to reasonably ensure that assets are safeguarded.

- (H) Gross gaming revenue computations.
 - (1) 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.

- (2) For each counter game, gross revenue equals:
 - (a) 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
 - (b) 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”).
- (3) 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.
 - (a) A gaming operation shall not include either skill win or loss in gross revenue computations.
 - (b) 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.
- (4) 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 games, in an appropriate place on the table, in the cash register or in another approved repository.
- (5) 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, surety bonds, or other similar methods), the gaming operation may only deduct such payments when paid to the patron.

- (6) For payouts by wide-area progressive gaming machine systems, a gaming operation may deduct from winnings only its pro rata share of a wide-area gaming machine system payout.

- (7) 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.
 - (a) Maintenance and preservation of books, records and documents. (1) 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 multi-part forms. The following original books, records and documents shall be retained by a gaming operation for a minimum of five (5) years:
 - (i) Casino cage documents;
 - (ii) Documentation supporting the calculation of table game win;
 - (iii) Documentation supporting the calculation of gaming machine win;
 - (iv) Documentation supporting the calculation of revenue received from the games of keno, pari-mutuel, bingo, pull-tabs, card games, and all other gaming activities offered by the gaming operation;
 - (v) Table games statistical analysis reports;

- (vi) Gaming machine statistical analysis reports;
 - (vii) Bingo, pull-tab, keno and pari-mutuel wagering statistical reports;
 - (viii) Internal audit documentation and reports;
 - (ix) Documentation supporting the write-off of gaming credit instruments and named credit instruments; and,
 - (x) 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.
- (I) 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.
- (J) 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.).

Section 6.3.1: System of Internal Control Standards

- (A) The Gaming operation shall establish and implement a System of Internal Controls Standards (SICS), an overall operational framework for a gaming operation that incorporates principles of independence and segregation of functions, and is comprised of written policies, procedures, and standards and practices, based on predominant 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. These are commonly referred to as Standard Operating Procedures (SOPs) or Policies and Procedures (P&Ps) (25CFR §543.2)
- (1) The gaming operation shall submit to the commission a description of its SICS that implement the Tribal Internal Control Standards (TICS) before the gaming operations are to commence.
 - (2) Each such submission shall contain narrative and visual representations of the internal control systems to be utilized by the gaming operation.
 - (3) Each Submission shall be in compliance with National Indian Gaming Commission Minimum Internal Control Standards, Crow Tribal Gaming Ordinance 2013, *as amended*, Crow Tribal Gaming Commission Regulations, Crow Tribal Internal Control Standards, and Crow Tribe and State of Montana Gaming Compact 1998 (with amendments).

- (4) The SICS are submitted to the Crow Tribal Gaming Commission by the ACE Board for final approval.

Section 6.3.2: Bingo

- (A) Bingo cards.
 - (1) Physical bingo card inventory controls must address the placement of orders, 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 Tier A 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. 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.
- (6) Logs.
 - (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.

(B) 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 the agent preparing the record; and
 - (f) 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.

(C) Draw.

- (1) Controls must be established and procedures implemented to 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 paragraph (d)(1) 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.
- (D) Prize payout.
 - (1) Controls must be established and procedures implemented for cash or 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); and
 - (c) Documentation procedures ensuring separate control of the cash accountability functions.
 - (2) Verification of validity.
 - (a) Controls must be established and procedures implemented to verify that the following is valid for the game in play prior to payment of a winning prize:
 - (i) Winning card(s);
 - (ii) Objects drawn; and
 - (iii) The previously designated arrangement of numbers or designations on such cards, as described in 25 U.S.C. 2703(7)(A).
 - (a) At least two agents must verify that the card, objects drawn, and previously designated arrangement were valid for the game in play.
 - (b) Where an automated verification method is available, verification by such method is acceptable.
 - (3) 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.
 - (4) 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.
- (5) Authorization and signatures.
- (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.
 - (b) Manual prize payouts above the following threshold (or a lower threshold, as authorized by management and approved by TGRA) must require one of the two signatures and verifications to be a supervisory or management employee independent of the operation of Class II Gaming System bingo:
 - (i) \$5,000 for a Tier A facility.
 - (c) The predetermined thresholds, whether set at the MICS level or lower, must be authorized by management, approved by the TGRA, documented, and maintained.
 - (d) 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.
- (6) 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.

- (7) The number of people permitted to play any bingo game shall not exceed the number of seats available in the room or area in which the game is being played.
 - (8) No person may enter into a room or area to which bingo is being played unless the person is a player, facility employee, or a person present by the authority of the Gaming Commission.
- (E) 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 the end of each shift or session. Unexplained variances must be documented and maintained. Unverified transfers of cash or cash equivalents are prohibited.
 - (2) Procedures must be implemented to control cash or cash equivalents based on the amount 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 control of accountability, exchange, or transfer requires that the cash or cash equivalents be counted and recorded independently by at least two agents and reconciled to the recorded amount.
- (F) 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:
- (1) Shipping and receiving.
 - (a) 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:
 - (i) Notification of pending shipments must be provided to the TGRA by the gaming operation;
 - (ii) Certification in accordance with 25 CFR part 547;

- (iii) 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:
 - Name and address of the supplier;
 - Description of shipment
 - For player interfaces: a serial number;
 - For software: software version and description of software;
 - Method of shipment; and
 - Expected date of delivery.
 - (b) Procedures must be implemented for the exchange of Class II gaming system components for maintenance and replacement.
 - (c) Class II gaming system components must be shipped in a secure manner to deter unauthorized access.
 - (d) 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.
- (2) Access credential control methods.
- (a) Controls must be established to restrict access to the Class II gaming system components, as set forth in §543.20, Information and Technology.
- (3) Recordkeeping and audit processes.
- (a) The gaming operation must maintain the following records, as applicable, related to installed game servers and player interfaces:
 - (i) Date placed into service;
 - (ii) Date made available for play;
 - (iii) Supplier;
 - (iv) Software version;
 - (v) Serial number;
 - (vi) Game title;
 - (vii) Asset and/or location number;
 - (viii) Seal number; and

- (ix) Initial meter reading.
 - (b) Procedures must be implemented for auditing such records in accordance with §543.23, Audit and Accounting.
- (4) System software signature verification.
 - (a) 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 version.
 - (b) An agent independent of the bingo operation must perform system software signature verification(s) to verify that only approved software is installed.
 - (c) Procedures must be implemented for investigating and resolving any software verification variances.
 - (d) Internal audits must be conducted as set forth in §543.23, Audit and Accounting. Such audits must be documented.
- (5) Installation testing.
 - (a) 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:
 - (i) Communication with the Class II gaming system;
 - (ii) Communication with the accounting system;
 - (iii) Communication with the player tracking system;
 - (iv) Currency and vouchers to bill acceptor;
 - (v) Voucher printing;
 - (vi) Meter incrementation;
 - (vii) Pay table, for verification;
 - (viii) Player interface denomination, for verification;
 - (ix) All buttons, to ensure that all are operational and programmed appropriately;
 - (x) System components, to ensure that they are safely installed at location; and
 - (xi) Locks, to ensure that they are secure and functioning.
- (6) Display of rules and necessary disclaimers. The TGRA or the 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;

- (7) TGRA approval of all technologic aids before they are offered for play.
 - (8) 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
 - (9) Dispute resolution shall be resolved by the Crow Tribal Gaming Ordinance, *as amended*.
- (G) 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) Where the TGRA authorizes destruction of any Class II gaming system components, 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.

(H) 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.
- (I) All relevant controls from §543.20 & Section 6.26 of these Regulations, Information and Technology will apply.
- (J) Revenue Audit. Standards for revenue audit of bingo are contained in §543.24 & Section 6.5 of these Regulations, Revenue Audit.
- (K) The operation must establish, as approved by the TGRA, the threshold level at which a variance of $\pm 3\%$ of theoretical hold or PAR required by 25 CFR 547.4, will be reviewed to determine the cause. Any such review must be documented.

Section 6.3.3 Pull Tabs

- (A) Pull tab inventory. Controls must be established and procedures implemented to ensure that:
 - (1) Access to pull tabs is restricted to authorized agents;
 - (2) The pull tab inventory is controlled by agents independent of pull tab sales;
 - (3) Pull tabs exchanged between agents are secured and independently controlled;
 - (4) Increases or decreases to pull tab inventory are recorded, tracked, and reconciled; and
 - (5) Pull tabs are maintained in a secure location, accessible only to authorized agents, and with surveillance coverage adequate to identify persons accessing the area.
- (B) Pull tab sales.
 - (1) Controls must be established and procedures implemented to record, track, and reconcile all pull tab sales and voids.
 - (2) When pull tab sales are recorded manually, total sales must be verified by an agent independent of the pull tab sales being verified.
 - (3) No person may have unrestricted access to pull tab sales records.
- (C) Winning pull tabs.
 - (1) Controls must be established and procedures implemented to record, track, and reconcile all redeemed pull tabs and pull tab payouts.
 - (2) The redeemed pull tabs must be defaced so that they cannot be redeemed for payment again.
 - (3) Pull tabs that are uniquely identifiable with a machine readable code (including, but not limited to a barcode) may be redeemed, reconciled, and

stored by kiosks without the need for defacing, so long as the redeemed pull tabs are secured and destroyed after removal from the kiosk in accordance with the procedures approved by the TGRA.

- (4) At least two agents must document and verify all prize payouts above \$600, or lower threshold as authorized by management and approved by the TGRA.
 - (a) An automated method may substitute for one verification.
 - (b) The predetermined threshold must be authorized by management, approved by the TGRA, documented, and maintained.
 - (5) Total payout must be calculated and recorded by shift.
- (D) Pull tab operating funds.
- (1) All funds used to operate the pull tab game must be accounted for and recorded and all transfers of cash and/or cash equivalents must be verified.
 - (2) All funds used to operate the pull tab game must be independently counted and verified by at least two agents and reconciled to the recorded amounts at the end of each shift or session.
- (E) Statistical records.
- (1) Statistical records must be maintained, including (for games sold in their entirety or removed from play) a win-to-write hold percentage as compared to the expected hold percentage derived from the flare.
 - (2) A manager independent of the pull tab operations must review statistical information when the pull tab deal has ended or has been removed from the floor and must investigate any unusual statistical fluctuations. These investigations must be documented, maintained for inspection, and provided to the TGRA upon request.
- (F) Revenue audit. Standards for revenue audit of pull tabs are contained in §543.24, Revenue Audit.
- (G) 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.
- (1) If a variance of \$5.00 occurs, the vault manager will conduct an investigation from the pull-tab sales opening and closing sheet.
 - (2) If there is more than a 3% fluctuation in percentage from the statistical report, it will be conducted by the operations manager.

Section 6.3.4: Card Games.

- (A) Supervision must be provided as needed during the card room operations 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.

(B) 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) must be authorized by a supervisor. All exchanges must be evidenced by the use of a lammer unless the exchange of chips, tokens, and/or cash takes place at the table. If table banks are maintained at an imprest level and runners are used for the exchanges at the table, no supervisory authorization is required.
- (2) Exchanges from the main card room bank (or cage, if a main card room bank is not used) to the table banks must be 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. Documentation must be retained for at least 24 hours.

(C) 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) Used playing cards that are not to be re-used must be properly cancelled and removed from service to prevent re-use. The removal and cancellation procedure shall be established by the gaming operation and requires TGRA review and approval.
- (3) Playing cards associated with an investigation must be retained intact and outside of the established removal and cancellation procedure.

(D) Shill funds.

- (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.

(E) Standards for reconciliation of card room bank.

- (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.
- (F) Posted rules.
- (1) 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.
- (G) 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 must be removed by two agents, 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.
- (H) 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.

Section 6.3.5: Gaming Promotions And Player Tracking Systems.

- (A) Gaming promotions.

- (1) The rules of the gaming promotion must be displayed or made readily available to patron upon request. Gaming promotions rules require TGRA approval and must include the following:
 - (a) The rules of play;
 - (b) The nature and value of the associated prize(s) or cash award(s);
 - (c) Any restrictions or limitations on participant eligibility;
 - (d) The date(s), time(s), and location(s) for the associated promotional activity or activities;
 - (e) Any other restrictions or limitations, including any related to the claim of prizes or cash awards;
 - (f) The announcement date(s), time(s), and location(s) for the winning entry or entries; and
 - (g) 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) Changes to the player tracking systems, promotion and external bonusing 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.
 - (2) All other changes to the player tracking system must be appropriately documented.
- (C) The operation must establish, as approved by the TGRA, the threshold level at which a variance of $\pm 3\%$ and \$25.00 of average promotional investment per player must be reviewed to determine the cause. Any such review must be documented.

Section 6.3.6: Complimentary Services Or Items.

- (A) Controls must be established and procedures implemented for complimentary services or items that address the following:
 - (1) Agents authorized to approve the issuance of complimentary services or items, including levels of authorization;
 - (2) Limits and conditions on the approval and issuance of complimentary services or items;

- (3) Making and documenting changes to conditions or limits on the approval and issuance of complimentary services or items;
- (4) 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 equal to or exceeding an amount established by the gaming operation and approved by the TGRA:
 - (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.
- (B) Complimentary services and items records must be summarized and reviewed for proper authorization and compliance with established authorization thresholds.
 - (1) A detailed reporting of complimentary services or items transactions that meet an established threshold of no more than \$100 per person per month approved by the TGRA must be prepared at least monthly.
 - (2) The detailed report must be forwarded to management for review.
- (C) The operation must establish, as approved by the TGRA, the threshold level at $\pm 10\%$ which a variance must be reviewed to determine the cause. Any such review must be documented.

Section 6.3.7: Information Technology and Information Technology Data

- (A) Controls must identify 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.
 - (1) The supervisory agent must be independent of the operation of Class II games.
 - (2) Controls must ensure that duties are adequately segregated and monitored to detect procedural errors and to prevent the concealment of fraud.
 - (3) Information technology agents having access to Class II gaming systems may not have signatory authority over financial instruments and payout forms and must be independent of and restricted from access to:
 - (a) Financial instruments;
 - (b) Accounting, audit, and ledger entries; and

- (c) Payout forms.
- (B) As used in this section only, a system is any computerized system that is integral to the gaming environment. This includes, but is not limited to, the server and peripherals for Class II gaming system, accounting, surveillance, essential phone system, and door access and warning systems.
- (C) Class II gaming systems' logical and physical controls. Controls must be established and procedures implemented to ensure adequate:
 - (1) Control of physical and logical access to the information technology environment, including accounting, voucher, cashless and player tracking systems, among others used in conjunction with Class II gaming;
 - (2) Physical and logical protection of storage media and its contents, including recovery procedures;
 - (3) Access credential control methods;
 - (4) Record keeping and audit processes; and
 - (5) Departmental independence, including, but not limited to, means to restrict agents that have access to information technology from having access to financial instruments.
- (D) Physical security.
 - (1) The information technology environment and infrastructure must be maintained in a secured physical location such that access is restricted to authorized agents only.
 - (2) Access devices to the systems' secured physical location, such as keys, cards, or fobs, must be controlled by an independent agent.
 - (3) 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.
 - (4) Network Communication Equipment must be physically secured from unauthorized access.
- (E) Logical security.
 - (1) Controls must be established and procedures implemented to protect all systems and to ensure that access to the following is restricted and secured:
 - (a) Systems' software and application programs;
 - (b) Data associated with Class II gaming; and
 - (c) Communications facilities, systems, and information transmissions associated with Class II gaming systems.

- (2) Unused services and non-essential ports must be disabled whenever possible.
 - (3) Procedures must be implemented to ensure that all activity performed on systems is restricted and secured from unauthorized access, and logged.
 - (4) Communications to and from systems via Network Communication Equipment must be logically secured from unauthorized access.
- (F) User controls.
- (1) Systems, including application software, must be secured with passwords or other means for authorizing access.
 - (2) Management personnel or agents independent of the department being controlled must assign and control access to system functions.
 - (3) Access credentials such as passwords, PINs, or cards must be controlled as follows:
 - (a) Each user must have his or her own individual access credential;
 - (b) Access credentials must be changed at a maximum of quarterly; and
 - (c) 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:
 - (i) User's name;
 - (ii) Date the user was given access and/or password change; and
 - (iii) Description of the access rights assigned to user.
 - (4) Lost or compromised access credentials must be deactivated, secured or destroyed within 24 hours.
 - (5) Access credentials of terminated users must be deactivated within 24 hours.
 - (6) Only authorized agents may have access to inactive or closed accounts of other users, such as player tracking accounts and terminated user accounts.
- (G) Installations and/or modifications.
- (1) Only TGRA authorized or approved systems and modifications may be installed.
 - (2) Records must be kept of all new installations and/or modifications to Class II gaming systems. These records must include, at a minimum:

- (a) The date of the installation or modification;
 - (b) The nature of the installation or change such as new software, server repair, significant configuration modifications;
 - (c) Evidence of verification that the installation or the modifications are approved; and
 - (d) The identity of the agent(s) performing the installation/modification.
 - (3) Documentation must be maintained, such as manuals and user guides, describing the systems in use and the operation, including hardware.
- (H) Remote access.
- (1) 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:
 - (a) Name of agent authorizing the access;
 - (b) Name of agent accessing the system;
 - (c) Verification of the agent's authorization;
 - (d) Reason for remote access;
 - (e) Description of work to be performed;
 - (f) Date and time of start of end-user remote access session; and
 - (g) Date and time of conclusion of end-user remote access session.
 - (2) All remote access must be performed via a secured method.
- (I) Incident monitoring and reporting.
- (1) Procedures must be implemented for responding to, monitoring, investigating, resolving, documenting, and reporting security incidents associated with information technology systems.
 - (2) All security incidents must be responded to within 72 hours.
- (J) Data backups.
- (1) Controls must include adequate backup, including, but not limited to, the following:
 - (a) Daily data backup of critical information technology systems;
 - (b) Data backup of critical programs or the ability to reinstall the exact programs as needed;

- (c) Secured storage of all backup data files and programs, or other adequate protection;
 - (d) Mirrored or redundant data source; and
 - (e) Redundant and/or backup hardware.
 - (2) Controls must include recovery procedures, including, but not limited to, the following:
 - (a) Data backup restoration;
 - (b) Program restoration; and
 - (c) Redundant or backup hardware restoration.
 - (3) Recovery procedures must be tested on a sample basis at specified intervals at least annually. Results must be documented.
 - (4) 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.
- (K) Software downloads. Downloads, either automatic or manual, must be performed in accordance with 25 CFR 547.12.
- (L) Verifying downloads. Following download of any Class II gaming system software, the Class II gaming system must verify the downloaded software using a software signature verification method. Using any method it deems appropriate, the TGRA must confirm the verification.
- (M) Minimum technical standards for secure electronic data communications between system components. (25 CFR § 547.15)
- (1) Sensitive data. Communication of sensitive data must be secure from eavesdropping, access, tampering, intrusion or alteration unauthorized by the TGRA. Sensitive data includes, but is not limited to:
 - (a) RNG seeds and outcomes;
 - (b) Encryption keys, where the implementation chosen requires transmission of keys;
 - (c) PINs;
 - (d) Passwords;
 - (e) Financial instrument transactions;
 - (f) Transfers of funds;
 - (g) Player tracking information;
 - (h) Download Packages; and

- (i) Any information that affects game outcome.
- (N) Wireless communications.
- (1) Wireless access points must not be accessible to the general public.
 - (2) Open or unsecured wireless communications are prohibited.
 - (3) Wireless communications must be secured using a methodology that makes eavesdropping, access, tampering, intrusion or alteration impractical. By way of illustration, such methodologies include encryption, frequency hopping, and code division multiplex access (as in cell phone technology).
 - (4) Methodologies must be used that will ensure the reliable transfer of data and provide a reasonable ability to detect and act upon any corruption of the data.
 - (5) Class II gaming systems must record detectable, unauthorized access or intrusion attempts.
 - (6) Remote communications may only be allowed if authorized by the TGRA. Class II gaming systems must have the ability to enable or disable remote access, and the default state must be set to disabled.
 - (7) Failure of data communications must not affect the integrity of critical memory.
 - (8) The Class II gaming system must log the establishment, loss, and re-establishment of data communications between sensitive Class II gaming system components.

Section 6.5: Annual Audit and Other Reports.

- (A) Internal audit. Controls must be established and procedures implemented to ensure that:
- (1) Internal auditor(s) perform audits of each department of a gaming operation, at least annually, to review compliance with these TICS, SICS, and MICS, which include at least the following areas:
 - (a) 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;
 - (b) Pull tabs, including, supervision, pull tab inventory, pull tab sales, winning pull tabs, pull tab operating funds, statistical records, and revenue audit procedures;
 - (c) Card games, including supervision, exchange or transfers, playing cards, skill funds, reconciliation of card room bank, posted rules, and promotional progressive pots and pools;

- (d) Gaming promotions and player tracking procedures, including supervision, gaming promotion rules and player tracking systems;
 - (e) Complimentary services or items, including procedures for issuing, authorizing, redeeming, and reporting complimentary service items;
 - (f) Patron deposit accounts and cashless systems procedures, including supervision, patron deposit accounts and cashless systems, as well as patron deposits, withdrawals and adjustments;
 - (g) Lines of credit procedures, including establishment of lines of credit policy;
 - (h) 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;
 - (i) Cage, vault, cash and cash equivalent procedures, including supervision, cash and cash equivalents, personal checks, cashier's checks, traveler's 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;
 - (j) Information technology, including supervision, class II gaming systems' logical and physical controls, 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; and
 - (k) Accounting standards, including accounting records, maintenance and preservation of financial records and relevant supporting documentation.
- (2) Internal auditor(s) are independent of gaming operations with respect to the departments subject to audit (auditors internal to the operation, officers of the TGRA, or outside CPA firm may perform this function).
 - (3) Internal auditor(s) report directly to the Tribe, TGRA, audit committee, or other entity designated by the Tribe.
 - (4) 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 the MICS, including all instances of noncompliance.
 - (5) Audit reports are maintained and made available to the Commission upon request and must include the following information:

- (a) Audit objectives;
 - (b) Audit procedures and scope;
 - (c) Findings and conclusions;
 - (d) Recommendations, if applicable; and
 - (e) Management's response.
- (6) All material exceptions identified by internal audit work are investigated and resolved and the results are documented.
 - (7) Internal audit findings are reported to management, responded to by management stating corrective measures to be taken, and included in the report delivered to management, the Tribe, TGRA, audit committee, or other entity designated by the Tribe for corrective action.
 - (8) Follow-up observations and examinations is performed to verify that corrective action has been taken regarding all instances of non-compliance. The verification is performed within six (6) months following the date of notification of non-compliance.
- (D) Annual requirements.
- (1) Agreed upon procedures. A CPA must be engaged to perform an assessment to verify whether the gaming operation is in compliance with these MICS, and/or the TICS or SICS if they provide at least the same level of controls as the MICS. 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 American Institute of Certified Public Accountants.
 - (2) The tribe must submit two copies of the agreed-upon procedures report to the Commission 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.
 - (3) Review of internal audit.
 - (a) The CPA must determine compliance by the gaming operation with the internal audit requirements in this paragraph (d) by:
 - (i) Completing the internal audit checklist;
 - (ii) Ensuring that the internal auditor completed checklists for each gaming department of the operation;
 - (iii) Verifying that any areas of non-compliance have been identified;

- (iv) Ensuring that audit reports are completed and include responses from management; and
 - (v) 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 part.
- (4) Report format. The SSAEs are applicable to agreed-upon procedures engagements required in this part. All noted instances of noncompliance with the MICS and/or the TICS or SICS, if they provide the same level of controls as the MICS, must be documented in the report with a narrative description, the number of exceptions and sample size tested.

Section 6.5.1: §543.24 Auditing Revenue

- (A) Supervision. Supervision must be provided as needed for bingo operations by an agent(s) with authority equal to or greater than those being supervised.
- (B) Independence. Audits must be performed by agent(s) independent of the transactions being audited.
- (C) Documentation. The performance of revenue audit procedures, the exceptions noted, and the follow-up of all revenue audit exceptions must be documented and maintained.
- (D) Controls must be established and procedures implemented to audit of each of the following operational areas:
 - (1) Bingo.
 - (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.

- (d) 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.
 - (e) 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.
- (2) Pull tabs.
- (a) Daily, verify the total amount of winning pull tabs redeemed each day.
 - (b) At the end of each month, verify the accuracy of the ending balance in the pull tab control log by reconciling the pull tabs on hand. Investigate and document any variance noted.
 - (c) At least monthly, compare for reasonableness the amount of pull tabs sold from the pull tab control log to the amount of pull-tab sales.
 - (d) At least monthly, review statistical reports for any deviations exceeding a specified threshold, as defined by the TGRA. Investigate and document any large and unusual fluctuations noted.
- (3) Card games.
- (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.
- (4) Gaming promotions and player tracking.
- (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.

- (b) At least monthly, for computerized player tracking systems, perform the following procedures:
 - (i) Review authorization documentation for all manual point additions/deletions for propriety;
 - (ii) Review exception reports, including transfers between accounts; and
 - (iii) Review documentation related to access to inactive and closed accounts.
 - (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.
- (5) 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.
- (6) 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.
 - (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:
 - (i) 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;

- (ii) 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; and
 - (iii) 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.
 - (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.
- (9) Cage, vault, cash, and cash equivalents.
- (a) At least monthly, the cage accountability must be reconciled to the general ledger.
 - (b) At least monthly, trace the amount of cage deposits to the amounts indicated in the bank statements.
 - (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.
 - (i) 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.
 - (ii) Internal audit may perform and/or observe the two counts.
 - (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.
- (10) 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.
 - (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.

Section 6.6: Surveillance Equipment And Control Rooms.

- (A) Controls must be established and procedures implemented that include the following:
 - (1) For Tier A, the surveillance system must be maintained and operated from a secured location, such as a locked cabinet. For Tiers B and C, the surveillance system must be maintained and operated from a staffed surveillance operation room(s);
 - (2) The surveillance operation room(s) must be secured to prevent unauthorized entry;
 - (3) Access to the surveillance operation room(s) must be limited to surveillance agents and other authorized persons;
 - (4) Surveillance operation room(s) access logs must be maintained;

- (5) Surveillance operation room equipment must have total override capability over all other satellite surveillance equipment;
- (6) Power loss to the surveillance system:
 - (a) For Tier A, in the event of power loss to the surveillance system, alternative security procedures, such as additional supervisory or security agents, must be implemented immediately; and
 - (b) For Tier B and C, in the event of power loss to the surveillance system, an auxiliary or 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.
- (7) The surveillance system must record an accurate date and time stamp on recorded events. The displayed date and time must not significantly obstruct the recorded view;
- (8) All surveillance agents must be trained in the use of the equipment, games, and house rules;
- (9) Each camera required by the standards in this section must be installed in a manner that will prevent it from being readily obstructed, tampered with, or disabled;
- (10) The surveillance system must:
 - (a) Have the capability to display all camera views on a monitor;
 - (b) Include sufficient numbers of recording devices to record the views of all cameras required by this section;
 - (c) Record all camera views; and
 - (d) For Tier B and C only, include sufficient numbers of monitors to simultaneously display gaming and count room activities; and
- (11) A periodic inspection of the surveillance systems must be conducted. When a malfunction of the surveillance system is discovered, the malfunction and necessary repairs must be documented and repairs initiated within seventy-two (72) hours.
 - (a) If a dedicated camera malfunctions, alternative security procedures, such as additional supervisory or security agents, must be implemented immediately.

- (b) The TGRA must be notified of any surveillance system and/or camera(s) that have malfunctioned for more than twenty-four (24) hours and the alternative security measures being implemented.
- (B) With regard to the following functions, controls must also include:
 - (1) Surveillance of the progressive prize meters for Class II gaming systems at the following thresholds:
 - (a) Wide area progressives with a reset amount of \$1 million; and
 - (b) In-house progressives with a reset amount of \$250,000.
 - (2) Manual bingo:
 - (a) For manual draws, the surveillance system must monitor the bingo ball drawing device or mechanical random number generator, which must be recorded during the course of the draw by a dedicated camera to identify the numbers or other designations drawn; and
 - (b) The surveillance system must monitor and record the activities of the bingo game, including drawing, and entering the balls, numbers or other designations drawn.
 - (3) Card games:
 - (a) Except for card game tournaments, a dedicated camera(s) with sufficient clarity must be used to provide:
 - (i) An overview of the activities on each card table surface, including card faces and cash and/or cash equivalents;
 - (ii) an overview of card game activities, including patrons and dealers; and
 - (iii) An unobstructed view of all posted progressive pool amounts.
 - (b) 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.
 - (4) Cage and vault:

- (a) The surveillance system must 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 staff members at the counter areas and to confirm the amount of each cash transaction;
 - (b) Each cashier station must be equipped with one (1) dedicated overhead camera covering the transaction area; and
 - (c) The cage or 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.
- (5) Count rooms:
- (a) The surveillance system must monitor and record with sufficient clarity a general overview of all areas where cash or cash equivalents may be stored or counted; and
 - (b) The surveillance system must provide coverage of count equipment with sufficient clarity to view any attempted manipulation of the recorded data.
- (6) Kiosks:
- (a) The surveillance system must monitor and record a general overview of activities occurring at each kiosk with sufficient clarity to identify the activity and the individuals performing it, including maintenance, drops or fills, and redemption of wagering vouchers or credits.
- (C) TGRA approved procedures must be implemented for reporting suspected crimes and suspicious activity.
- (D) Controls must be established and procedures implemented that include the following:
- (1) All recordings required by this section must be retained for a minimum of seven days; and

- (2) Suspected crimes, suspicious activity, or detentions by security agents discovered within the initial retention period must be copied and retained for a time period, not less than one year.
- (E) Logs must be maintained and demonstrate the following:
- (1) Compliance with the storage, identification, and retention standards required in this section;
 - (2) Each malfunction and repair of the surveillance system as defined in this section; and
 - (3) Activities performed by surveillance agents as required by the controls in this section.
 - (4) Logs shall be maintained by monitor room personnel and shall include, at a minimum, the following:
 - (a) Date and time of surveillance;
 - (b) Person initiating surveillance;
 - (c) Reason for surveillance;
 - (d) Time of termination of surveillance;
 - (e) Summary of results of surveillance;
 - (f) A record of any equipment or camera malfunctions.
- (F) The surveillance log shall be available for inspection at any time by inspectors of the Commission.
- (G) Video or audio recordings shall be retained for at least seven (7) days and at least one year in the case of recordings of evidentiary value, or for such longer period as the Commission may require.
- (H) Adequate lighting shall be present in all areas, including gaming stations and pits, where surveillance monitoring is required.
- (I) Entrances to the Surveillance rooms shall not be visible or accessible to the public.

Section 6.7: Organization of the Gaming Operation.

- (A) The gaming operation shall have SICS that includes the following;
- (1) Administrative control, which includes but is not limited to the plan of organization and the procedures and records that are concerned with the decision processes leading to management's authorization of transactions; and

- (2) Accounting controls which include the plan of the organization and the procedures and records that are concerned with the safeguarding of assets and the reliability of financial records and are consequently designed to provide reasonable assurance that:
 - (a) Transactions are executed in accordance with the management's general and specific authorization which shall include the requirements of these standards;
 - (b) Transactions are recorded as necessary to permit preparation of financial statements in conformity with generally accepted accounting principles and with these standards, and to maintain accountability for assets;
 - (c) Access to assets is permitted only in accordance with management's authorization which shall include the requirements of these standards; and
 - (d) The recorded accountability for assets is compared with existing assets at reasonable intervals and appropriate action is taken with respect to any differences.
- (B) The gaming operation's system of internal controls shall provide for:
 - (1) Competent personnel with an understanding of prescribed procedures; and
 - (2) The segregation of incompatible functions so that no employee is in a position to perpetrate and conceal errors or irregularities in the normal course of his or her duties.
- (C) The gaming operation shall, at a minimum, establish the following departments:
 - (1) The security department supervised by the Security Manager who shall cooperate with, yet perform independent of all other departments and shall report directly to the General Manager of the gaming operation regarding matters of policy, purpose, and responsibilities. The Security Manager shall be responsible for, but not limited to the following:
 - (a) The clandestine surveillance of the operation and conduct of the card games;
 - (b) The clandestine surveillance of the operation of the cashier's cage;
 - (c) The audio-video taping of activities, in the count room;
 - (d) The detection of cheating, theft, embezzlement, and other illegal activities in the gaming facilities, count room, and cashier's cage;
 - (e) The video taping of illegal and unusual activities monitored; and
 - (f) The notification of appropriate gaming facility supervisors and the Commission upon the detection and taping of cheating, theft, embezzlement, or other illegal activities.

- (2) A gaming facility department supervised by an operations manager who shall perform independently of all other departments and shall report directly to the General Manager. The operations manager shall be responsible for the operation and conduct of all gaming activities conducted in the gaming facility.
- (3) A gaming facility accounting department supervisor who shall report directly to the General Manager. The comptroller shall be responsible for the operation and conduct of all gaming activities conducted in the gaming facility:
 - (a) Accounting controls;
 - (b) The preparation and control of records and data required by these standards;
 - (c) The control of stored data, the supply of unused forms, the accounting for and comparing of forms used in the gaming operation and required by these standards; and
 - (d) The control and supervision of the cashier's cage.
- (4) A cashier's cage supervised by a cage supervisor who shall supervise the cage cashiers and cooperate with, yet perform independently of, the gaming facility and security departments, and shall be under the supervision of, and reports directly to the operations manager. The cashier's cage supervisor shall be responsible for, but not limited to, the following:
 - (a) The custody of currency, coin, patron checks, gaming chips, and documents and records normally associated with the operation of a cashier's cage;
 - (b) The approval, exchange, redemption and consolidation of patron check's received for the purpose of gaming in conformity with the gaming operation's standards;
 - (c) The receipt, distribution and redemption of gaming chips in conformity with these standards; and
 - (d) Such other functions normally associated with the operation of a cashier's cage.
- (D) The gaming operation's personnel shall be trained in all accounting and internal control practices and procedures relevant to each employee's individual function. Special instructional programs may be developed by the gaming operation in addition to any on-the-job instruction sufficient to enable all members of the departments required by this standard to be thoroughly conversant and knowledgeable with the appropriate and required manner of performance of all transactions relating to their function.

Section 6.8: Personnel Assigned To The Operation And Conduct of Gaming Activities.

- (A) Card games shall be operated by dealers or who shall be the persons assigned to each gaming station.
- (B) A card game supervisor shall be the supervisor assigned the responsibility for the overall supervision of the operation and conduct of gaming of the card games played within a single facility.
- (C) A gaming facility shift manager shall be the supervisor assigned to each shift with the responsibility for the supervision of card games conducted in the gaming facility. In the absence of the gaming facility manager, the gaming facility shift manager shall have the authority of an operations manager.
- (D) Controls must identify 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.
 - (1) The supervisory agent must be independent of the operation of Class II games.
- (E) Nothing in this standard shall be construed to limit the gaming operation from utilizing personnel in addition to those described herein.

Section 6.9: Cashier's Cage.

- (A) As part of the gaming operation there shall be on or immediately adjacent to the gaming floor a physical structure known as the cashier's cage ("cage") to house the cashiers and to serve as the central location the following:
 - (1) The custody of the cage inventory comprising currency, coin, patron checks, gaming chips, forms, documents and records normally associated with the operation of a cage;
 - (2) The approval of patron checks for the purpose of gaming in conformity with these standards;
 - (3) The receipt, distribution, and redemption of gaming chips in conformity with these standards; and
 - (4) Such other functions normally associated with the operation cage.
- (B) The gaming operation shall have a reserve cash bankroll in addition to the imprest funds normally maintained by the cashier's cage, on hand in the cashier's cage or readily available to the cashier's cage at the opening of every shift in a minimum amount established by the gaming operation.
- (C) 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.
 - (3) The cage shall be designed and constructed to provide maximum security including, at a minimum, the following:
 - (a) A fully enclosed structure except for openings through which items such as gaming chips, checks, cash, records, and documents can be passed to service the public and gaming stations;
 - (b) Manually triggered silent alarm systems connected directly to the monitoring rooms of the closed circuit television system and the security department office;
 - (4) Access shall be through a locked door.
 - (a) The system shall have surveillance coverage which shall be monitored by the gaming facility security department.
- (D) The gaming operation shall place on file with the Commission the names of all persons authorized to enter the cage, those who possess the combination of the keys or who control the mechanism to open the locks securing the entrance to the cage, and those who possess the ability to operate the alarm systems.

Section 6.10: Accounting Controls For Cage, Vault, Kiosk, Cash and Cash equivalents.

- (A) Cage and vault accountability.
- (1) All transactions that flow through the cage must be summarized for each work shift of the cage and must be supported by documentation.
 - (2) 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).
 - (3) The cage and vault inventories (including coin rooms) must be counted independently 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 must make individual counts to compare for accuracy and maintain individual accountability. All variances must be documented and investigated.

- (4) The gaming operation must establish and comply with a 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 patrons as they are incurred.

(B) Kiosks.

- (1) 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.
- (2) 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.
- (3) 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.
- (4) The TGRA or the gaming operation, subject to the approval of the TGRA, must develop and implement physical security controls over the kiosks. Controls should address the following: forced entry, evidence of any entry, and protection of circuit boards containing programs.
- (5) With regard to cashless systems, the TGRA or the gaming operation, subject to the approval of the TGRA, must develop and implement procedures to ensure that communications between the kiosk and system are secure and functioning.
- (6) The following reconciliation reports must be available upon demand 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;
- (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.

(C) Promotional payments, drawings, and giveaway programs.

The following procedures must apply to any payment resulting from a promotional payment, drawing, or giveaway program disbursed by the cage department or any other department. This section does not apply to payouts for card game promotional pots and/or pools.

- (1) All payments must be documented to support the cage accountability.
- (2) Payments above \$600 (or lesser amount as approved by TGRA) must be documented at the time of the payment, and documentation must include the following:
 - (a) Date and time;
 - (b) Dollar amount of payment or description of personal property;
 - (c) Reason for payment; and
 - (d) Patron's name and confirmation that identity was verified (drawings only).
 - (e) Signature(s) 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.

(D) Chip and token controls must be established and procedures implemented to ensure accountability of chip and token inventory. Such controls must include, but are not limited to, the following:

- (1) Purchase;
- (2) Receipt;

- (3) Inventory;
 - (4) Storage; and
 - (5) Destruction.
- (E) Vouchers controls.
- (1) Voucher 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 \$20 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.
 - (a) Cage and vault access. Controls must be established and procedures implemented to:
 - (i) Restrict physical access to the cage to cage agents, designated staff, and other authorized persons; and
 - (ii) Limit transportation of extraneous items such as personal belongings, tool boxes, beverage containers, etc., into and out of the cage.

- (F) The operation must establish, as approved by the TGRA, the threshold level at which a variance of \pm \$25 must be reviewed to determine the cause. Any such review must be documented.
 - (1) Signatures attesting to the accuracy of the information contained on the following sheets shall be, at a minimum:
 - (a) On the cashier's count sheet, the fill bank closeout sheet, and the main back closeout sheet, the signature of the cashiers assigned to the incoming and outgoing shifts.
- (G) At the conclusion of gaming activity each day, at a minimum, copies of the cashier's count sheet, recapitulation, fill, main, and related documentation, shall be forwarded to the accounting department for agreement of opening and closing inventories and agreement of amounts thereon to other forms, records and documentation required by these standards or for the recording of transactions.

Section 6.11: Drop And Count

- (A) Controls must be established and procedures implemented to limit physical access to the count room to count team agents, designated staff, and other authorized persons. Such controls must include the following:
 - (1) Count team agents may not exit or enter the count room during the count except for emergencies or scheduled breaks.
 - (2) Surveillance must be notified whenever count room agents exit or enter the count room during the count.
 - (3) 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.
- (B) Controls must be established and procedures implemented to ensure security of the count and the count room to prevent unauthorized access, misappropriation of funds, forgery, theft, or fraud. Such controls must include the following:
 - (1) For Tier A and B operations, all counts must be performed by at least two agents. For Tier C operations, all counts must be performed by at least three agents.
 - (2) For Tier A and B operations, at no time during the count can there be fewer than two count team agents in the count room until the drop proceeds have been accepted into cage/vault accountability. For Tier C operations, 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.

- (3) For Tier A and B operations, count team agents must be rotated on a routine basis such that the count team is not consistently the same two agents more than four days per week. This standard does not apply to gaming operations that utilize a count team of more than two agents. For Tier C operations, 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.
 - (4) Functions performed by count team agents must be rotated on a routine basis.
 - (5) 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.
- (C) Card game drop standards. Controls must be established and procedures implemented to ensure security of the drop process. Such controls must include the following:
- (1) Surveillance must be notified when the drop is to begin so that surveillance may monitor the activities.
 - (2) At least two agents must be involved in the removal of the drop box, at least one of whom is independent of the card games department.
 - (3) Once the drop is started, it must continue until finished.
 - (4) 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 a timeframe approved by the TGRA.
 - (5) At the end of each designated 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.
 - (6) All tables that were not open during a shift and therefore not part of the drop must be documented.

- (7) 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.
- (D) Player interface and financial instrument storage component drop standards.
- (1) Surveillance must be notified when the drop is to begin so that surveillance may monitor the activities.
 - (2) 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.
 - (3) 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 TGRA must be informed by the next business day.
 - (4) 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.
 - (a) Security must be provided for the financial instrument storage components removed from player interfaces and awaiting transport to the count room.
 - (b) 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.
 - (5) All financial instrument storage components must be posted with a number corresponding to a permanent number on the player interface.
- (E) Card game count standards.
- (1) Access to stored, full card game drop boxes must be restricted to:
 - (a) Authorized members of the drop and count teams; and
 - (b) In an emergency, authorized persons for the resolution of a problem.
 - (2) The card game count must be performed in a count room or other equivalently secure area with comparable controls.
 - (3) 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.

- (4) If counts from various revenue centers occur simultaneously in the count room, procedures must be in effect to prevent the commingling of funds from different revenue centers.
- (5) Count equipment and systems must be tested, with the results documented, at minimum before the first count begins to ensure the accuracy of the equipment.
- (6) The card game drop boxes must be individually emptied and counted so as to prevent the commingling of funds between boxes until the count of the box has been recorded.
 - (a) The count of each box must be recorded in ink or other permanent form of recordation.
 - (b) For counts that do not utilize a currency counter, a second count must 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.
 - (c) 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.
 - (d) If a currency counter interface is used:
 - (i) It must be restricted to prevent unauthorized access; and
 - (ii) The currency drop figures must be transferred via direct communications line or computer storage media to the accounting department.
- (7) 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.
- (8) 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.
- (9) Card game drop boxes, when empty, must be shown to another member of the count team, to another agent observing the count, or to surveillance, provided that the count is monitored in its entirety by an agent independent of the count.
- (10) Procedures must be implemented to ensure that any corrections to the count documentation are permanent and identifiable, and that the original, corrected information remains legible. Corrections must be verified by two count team agents.

- (11) 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.
- (12) All count team agents must sign the count sheet attesting to their participation in the count.
- (13) 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 a count team agent.
 - (a) Final verification must include a comparison of currency counted totals against the currency counter/system report, if any counter/system is used.
 - (b) Any unresolved variances must be documented, and the documentation must remain part of the final count record forwarded to accounting.
 - (c) 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.
 - (d) The two agents must sign the report attesting to the accuracy of the total drop proceeds verified.
 - (e) All drop proceeds and cash equivalents that were counted must be submitted to the cage or vault agent (who must be independent of the count team), or to an agent independent of the revenue generation source and the count process, for verification. The 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.
- (14) After verification by the agent receiving the funds, the drop proceeds must be transferred to the cage/vault.
 - (a) The count documentation and records must not be transferred to the cage/vault with the drop proceeds.
 - (b) The cage/vault agent must have no knowledge or record of the drop proceeds total before it is verified.
 - (c) All count records must be forwarded to accounting or secured and accessible only by accounting agents.
 - (d) 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.

- (e) 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.
- (15) The count sheet, with all supporting documents, must be delivered to the accounting department by a count team member or an agent independent of the cage/vault. Alternatively, it may be secured so that it is only accessible to accounting agents.
- (F) Player interface financial instrument count standards.
- (1) Access to stored full financial instrument storage components must be restricted to:
 - (a) Authorized members of the drop and count teams; and
 - (b) In an emergency, authorized persons for the resolution of a problem.
 - (2) The player interface financial instrument count must be performed in a count room or other equivalently secure area with comparable controls.
 - (3) 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.
 - (4) 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.
 - (5) 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.
 - (6) Count equipment and systems must be tested, and the results documented, before the first count begins, to ensure the accuracy of the equipment.
 - (7) If a currency counter interface is used:
 - (a) It must be adequately restricted to prevent unauthorized access; and
 - (b) The currency drop figures must be transferred via direct communications line or computer storage media to the accounting department.
 - (8) 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.
 - (a) The count of each storage component must be recorded in ink or other permanent form of recordation.

- (b) 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.
- (9) 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.
- (10) 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.
- (11) 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.
- (12) 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.
- (13) 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.
- (14) All count team agents must sign the report attesting to their participation in the count.
- (15) 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.
 - (a) Final verification must include a comparison of currency counted totals against the currency counter/system report, if a counter/system is used.
 - (b) Any unresolved variances must be documented and the documentation must remain a part of the final count record forwarded to accounting.
 - (c) 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.
 - (d) The two agents must sign the report attesting to the accuracy of the total drop proceeds verified.

- (e) 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.
- (16) After certification by the agent receiving the funds, the drop proceeds must be transferred to the cage/vault.
 - (a) The count documentation and records must not be transferred to the cage/vault with the drop proceeds.
 - (b) The cage/vault agent must not have knowledge or record of the drop proceeds total before it is verified.
 - (c) All count records must be forwarded to accounting secured and accessible only by accounting agents.
 - (d) 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.
 - (e) 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.
- (17) 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.
- (G) Collecting currency cassettes and financial instrument storage components from kiosks. Controls must be established and procedures implemented to ensure that currency cassettes and financial instrument storage components are securely removed from kiosks. Such controls must include the following:
 - (1) Surveillance must be notified prior to the financial instrument storage components or currency cassettes being accessed in a kiosk.
 - (2) At least two agents must be involved in the collection of currency cassettes and/or financial instrument storage components from kiosks and at least one agent should be independent of kiosk accountability.
 - (3) Currency cassettes and financial instrument storage components must be secured in a manner that restricts access to only authorized agents.

- (4) Redeemed vouchers and pull tabs (if applicable) collected from the kiosk must be secured and delivered to the appropriate department (cage or accounting) for reconciliation.
 - (5) Controls must be established and procedures implemented to ensure that currency cassettes contain the correct denominations and have been properly installed.
- (H) Kiosk count standards.
- (1) Access to stored full kiosk financial instrument storage components and currency cassettes must be restricted to:
 - (a) Authorized agents; and
 - (b) In an emergency, authorized persons for the resolution of a problem.
 - (2) The kiosk count must be performed in a secure area, such as the cage or count room.
 - (3) If counts from various revenue centers and kiosks occur simultaneously in the count room, procedures must be in effect that prevent the commingling of funds from the kiosks with any revenue centers.
 - (4) The kiosk financial instrument storage components and currency cassettes must be individually emptied and counted so as to prevent the commingling of funds between kiosks until the count of the kiosk contents has been recorded.
 - (a) The count of must be recorded in ink or other permanent form of recordation.
 - (b) Coupons or other promotional items not included in gross revenue (if any) may be recorded on a supplemental document. All single-use coupons must be cancelled daily by an authorized agent to prevent improper recirculation.
 - (5) 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 agents.
 - (6) Controlled keys.
 - (1) Controls must be established and procedures implemented to safeguard the use, access, and security of keys for kiosks.
- (I) Variances.
- (1) The operation must establish, as approved by the TGRA, the threshold level at which a variance of \pm \$100 must be reviewed to determine the cause. Any such review must be documented.

Section 6.11.1: Drop Boxes

- (A) Each gaming station in a gaming facility shall have attached to it a metal container known as a “Drop Box”, in which shall be deposited all cash, duplicate fills and credits, requests for fills and credits, and station inventory forms.
- (B) Each drop box shall have:
 - (1) One separate lock securing the contents placed into the drop box, the key to which shall be different from any other key;
 - (2) A separate lock securing the drop box to the gaming station, the key to which shall be different from the key to the lock securing the contents of the drop box;
 - (3) An opening through which currency, coins, forms, records and documents can be inserted into the drop box; and
 - (4) Permanently imprinted or impressed thereon and clearly visible a number corresponding to a permanent number on the gaming station to which it is attached, and a marking to indicate game and shift, except that emergency drop boxes may be maintained without such number or marking, provided the word “emergency” in permanently imprinted or impressed thereon and, when put into use, are temporarily marked with the number of the gaming station and identification of the game and shift.
- (C) The key utilized to unlock the drop boxes from the gaming stations shall be maintained and controlled by the security department.
- (D) The key to the lock securing the contents of the drop boxes shall be maintained and controlled by the gaming facility department.

Section 6.12: Drop Boxes, Transportation To And From Gaming Stations And Storage In The Count Room,

- (A) All drop boxes removed from the gaming stations shall be transported, at a minimum, by one security department member and one employee of the gaming operation directly to, and secured in, the count room.
- (B) All drop boxes, not attached to a gaming station, shall be stored in the count room in an enclosed storage cabinet or trolley and secured in such cabinet or trolley by a separately keyed, double locking system. The key to one lock shall be maintained and controlled by the security department and the key to the second lock shall be maintained and controlled by the gaming facility department.
- (C) Drop boxes, when not in use during a shift may be stored on the gaming stations provided that there is adequate security. If adequate security is not provided during this time, the drop boxes shall be stored in the count room in an enclosed storage cabinet or trolley as required in paragraph (B).

Section 6.13: Gaming On Cash Basis; Procedures For Exchange Of Checks And Use Of Credit Cards Submitted By Gaming Patrons.

- (A) The consideration paid for the chance to play a game shall be strictly cash. Every participant must present the money with which he intends to play the game at the time the game is played. No check, credit card, IOU, or other evidence of indebtedness shall be offered or accepted as part of the price of participation in such game or as payment of a debt incurred therein. No person or organization shall be permitted to offer for gaming for a fee. The restrictions within this paragraph (A) shall not apply to credits won by players who activate electronic games of chance or other gambling devices after inserting coins or currency into the machines, and shall not prohibit the gaming operation from offering check cashing or accepting banks cards or credit card transactions in the same manner as would be normally permitted at any retail business.
- (B) Except as otherwise provided in this section, no employee of the gaming operation, and no person acting on behalf of or under any arrangement with the gaming operation, shall make any loan, or otherwise provide or allow to any person any credit or advance of anything of value or which represents value to enable any person to take part in gaming activity as a player; provided, that nothing in these standards shall restrict the use of any automatic devise for providing cash advances on patrons' credit cards or bank cards in accordance with normal commercial practices; provided further, that nothing in these standards shall restrict the use of patron checks when utilized in accordance with these standards.
- (C) All personal checks sought to be exchanged in the gaming facility by a patron shall be:
 - (1) Drawn on a bank and payable on demand;
 - (2) Drawn for a specific amount;
 - (3) Made payable to the gaming operation; and
 - (4) Currently dated, and not postdated.
- (D) All checks sought to be exchanged at the cashier's cage shall be:
 - (1) Presented directly to the cashier who shall:
 - (a) Restrictively endorse the check "for deposit only" to the gaming operation's bank account;
 - (b) Initial the check;
 - (c) Date and time stamp the check;
 - (d) Immediately exchange the check for currency and coin in the amount equal to the amount for which the check is drawn, not to

exceed two hundred and fifty dollars (\$250.00) per patron per day;
and

- (e) Forward all patron checks to the main bank cashier.
- (E) Prior to acceptance of a travelers check from a patron, the general cashier shall verify its validity by:
 - (1) Requiring the patron to countersign the travelers check in his or her presence;
 - (2) Comparing the countersignature with the original signature on the travelers check;
 - (3) Examining the travelers check for any other signs of tampering, forgery or alteration; and
 - (4) Performing any other procedures which the user of the travelers check requires in order to indemnify the acceptor against loss.
- (F) Prior to the acceptance of any gaming operation check from a patron, a general cashier shall examine the patron's identification credentials to ensure the patron's identity and shall maintain documentation supporting that examination.
- (G) A person may obtain cash at the cashier's cage to be used for gaming purposes by presenting a recognized credit card to a general cashier. Prior to the issuance of cash to a person, the general cashier shall verify through the recognized credit card company the validity of the person's credit card or shall verify through the credit card company the validity of the person's credit card and shall obtain approval for the amount of cash the person has requested. The general cashier shall then prepare such documentation as required by the gaming operation to evidence such transactions and to balance the imprest fund prior to the issuance of the cash.

Section 6.14: Procedure For Depositing Checks Received From Gaming Patrons

- (A) All checks received in conformity with these standards shall be deposited in the gaming operation's bank account in accordance with the gaming operation's normal business practice, but in no event later than seven (7) days after receipt.
- (B) In computing a time period prescribed by this section, the last day of the period shall be included unless it is Saturday, Sunday, or a Crow tribal, Montana state or federal holiday, in which event the time period shall run until the next business day.
- (C) Any check deposited into a bank will not be considered clear until a reasonable time has been allowed for such check to clear the bank.

Section 6.15: Procedure For Collecting And Recording Checks Returned To The Gaming Operation After Deposit.

- (A) All dishonored checks returned by a bank (“returned checks”) after deposit shall be returned directly to and controlled by accounting department employees.
- (B) No person other than one employed within the accounting department may engage in efforts to collect returned checks except that a collection company or an attorney-at-law the gaming operation may bring action for such collection. Any verbal or written communication with patrons regarding collection efforts shall be documented in the collection section.
- (C) Continuous records of all returned checks shall be maintained by accounting department employees. Such records shall include, at a minimum, the following:
 - (1) The date of the check;
 - (2) The name and address of the drawer of the check;
 - (3) The amount of the check;
 - (4) The date(s) the check was dishonored;
 - (5) The date(s) and amount(s) of any collections received on the check after being returned by the bank.
- (D) A check dishonored by a bank may be immediately redeposited if there is sufficient reason to believe the check will be honored the second time.
- (E) If a check is dishonored a second time, the name of the 1 person who submitted the check shall be kept in a log, and available to the cashier. Such person shall be prohibited from submitting a future check until the amount owed is paid in full.

Section 6.16: Procedure For Accepting Cash At Gaming Stations.

- (A) The cash shall be spread on the top of the gaming station by the croupier or dealer, accepting it in full view of the patron who presented it and the facility supervisor specifically assigned to such gaming station.
- (B) The amount of cash, if fifty dollars (\$50.00) or over, shall be announced by the croupier or dealer accepting it in a tone of voice calculated to be heard by the patron who presented the cash and the facility supervisor specifically assigned to such gaming station.
- (C) Immediately after an equivalent amount of gaming chips has been given to the patron, the cash shall be taken from the top of the gaming station and placed by the croupier or dealer into the drop box attached to the gaming station.

Section 6.17: Acceptance Of Gratuities From Patrons.

- (A) No gaming operation employee directly concerned with management, accounting, or security and surveillance shall solicit or accept any tip or gratuity from any player or patron.
- (B) The gaming operation shall establish a procedure for accounting for all tips received by other gaming employees.

- (C) Upon receipt from a patron of a tip, the croupier or dealer assigned to a gaming station shall tap the table or wheel and extend his or her arm and show the pit boss that he has received a tip and immediately deposit it in the tip box.
- (D) Tips received shall be retained by employees or pooled among employees in such a manner as determined by the gaming operation.

Section 6.18: Adoption Of Rules For Gaming Activities.

- (A) The gaming operation shall submit for approval to the Commission rules to govern the conduct of gaming activities operated in the gaming facility which are consistent with the Ordinance and the Compact. Summaries of the rules of each game relevant to the method of play and odds paid to winning bets shall be visibly displayed in the gaming facility and betting limits applicable to any gaming station shall be displayed at such gaming station. Game rules adopted by the gaming operation and submitted for approval to the Commission shall include, when applicable, specifications provided by the equipment manufacturer or supplier and physical characteristics of gaming equipment for use in all authorized gaming activities which are consistent with the Ordinance and the Compact. In addition to the foregoing, the gaming operation shall submit to the Commission for approval the following:
 - (1) With respect to Class II gaming, proposed hours of operation, which may be 24 hours a day and seven days a week.
 - (a) The proposed schedule for hours of operation shall be deemed approved unless the Commission notifies the owner or operator of any objection within fifteen (15) days of receipt of the proposed schedule.
 - (b) If the Commission makes objection, it shall state its reasons and the change necessary. The proposer may submit a revised proposal accommodating the Commission's objections or may request an opportunity to rebut the objections.
 - (c) Submission of a revised schedule, incorporating and accommodating the objections of the Commission, shall be deemed approved upon its submission.
 - (d) If opportunity to rebut is requested, a conference shall be set within fifteen (15) days. The Commission shall issue its decision, which shall be final and not subject to further appeal, within fifteen (15) days of the conference.
 - (2) With respect to Class III gaming, proposed hours of operation, which may be 24 hours a day and seven days a week.
 - (a) The proposed schedule for hours of operation shall be approved by the Commission unless the Commission determines that the proposed hours pose a risk to health, welfare or safety of the public.

- (B) Rules for each authorized game shall be consistent with the Compact and the Ordinance and shall include:
 - (1) Procedures of play;
 - (2) Minimum and maximum permissible wagers;
 - (3) Shuffling, cutting and dealing techniques, as applicable;
 - (4) Payout odds on each form of wager;
 - (5) Procedures to be followed on occurrence of irregularities, including definition of irregularities as applicable to each game; and
 - (6) Prohibitions on side betting between and against player and against the house.
- (C) No person under the age of eighteen (18) years shall be permitted to play any Class II or Class III game.
- (D) Rules for gaming operation personnel:
 - (1) No person who is employed at a Class II or Class III gaming facility may play any game conducted therein while on duty.
 - (2) Gaming operation personnel shall not play at the gaming facility that their duties take place;
 - (3) Any manager, having access to daily gaming revenue analysis shall not participate in any gaming activity, in the location their duties are performed for the gaming day. Such personnel may participate in gaming activities in another tribal gaming facility, where they are not involved in the gaming operation that day.
- (E) A person who is not physically present on the premises where the gaming activity is actually conducted may not be allowed to participate in the gaming activity.
- (F) The right of any person to a prize shall not be assignable, except that payment of any prize may be made to the estate of a deceased prize winner or to a person pursuant to an order of the Tribal Court.
- (G) Any unclaimed prize shall be retained by the gaming operation for ninety (90) days. If the winner fails to claim the prize prior to the expiration of such period, all rights to the prize shall be forfeited and the amount of the prize shall be awarded to the Tribe. Any prize won by a person under the age of eighteen (18) shall be forfeited as a violation of the Ordinance and these Regulations and the amount of the prize shall be awarded to the Tribe and the approximate consideration paid by the minor shall be refunded.
- (H) With respect to Class II gaming, all games permitted under the terms of the Ordinance may be authorized by the Commission. With respect to Class III gaming, all games permitted under the terms of Ordinance and Compact may be authorized by the Commission. The gaming operation may apply for the

commencement of an administrative proceeding, pursuant to Section 3.1 of these Regulations, for purposes of determining whether or not a proposed Class II or Class III game is authorized by the Ordinance and/or the Compact, as applicable.

Section 6.19: Station Inventories And Procedure For Opening Stations For Gaming.

- (A) Whenever a gaming station is opened for gaming, operations shall commence with an amount of gaming chips and coins to be known as the “Station Inventory” and the gaming operation shall not cause or permit gaming chips or coins to be added to or removed from such station inventory during the gaming day except:
 - (1) In exchange for cash;
 - (2) In payment of winning wagers and collection of losing wagers made at such gaming station;
 - (3) In exchange for gaming chips received from a patron having an equal aggregate face value; and
 - (4) In conformity with the fill and credit procedures described in these standards.
- (B) Each station inventory and the station inventory slip prepared in conformity with the procedures set forth in these standards shall be stored during non-gaming hours in separate locked, clear container which shall be clearly marked on the outside with the game and the gaming station number to which it corresponds. The information on the station inventory slip shall be visible from the outside of the container. All containers shall be stored either in the cashier’s cage during non-gaming hours or secured to the gaming station subject to arrangements for security approved by the commission.
- (C) The keys to the locked containers containing the station inventories shall be maintained and controlled by the gaming facility department in a secure place and shall at no time be made accessible to any cashier’s cage personnel or to any person responsible for transporting such stations inventories to or from the gaming stations.
- (D) Whenever gaming stations are to be opened for gaming activity, the locked container securing the station inventory and the station inventory slip shall be unlocked by the gaming facility supervisor assigned to such station.
- (E) A croupier or dealer assigned to the gaming station shall count the contents of the container in the presence of the gaming facility supervisor assigned to such station and shall agree the count to the opener removed from the container.
- (F) Signatures attesting to the accuracy of the information on the opener shall be placed on such opener by the croupier or dealer assigned to the station and the gaming facility supervisor that observed the croupier or dealer count the contents of the container.
- (G) Any discrepancy between the amount of gaming chips and coins counted and the amount of the gaming chips and coins recorded on the opener, shall be

immediately reported to the gaming facility manager. Assistant gaming facility manager, or gaming facility shift manager in charge at such time, the security department and the Commission inspector verbally. Security will complete the standard security report in writing and immediately forward a copy to the Commission.

- (H) After the count of the contents of the container and the signing of the opener, such slip shall be immediately deposited in the drop box attached to the gaming station by the croupier or dealer after the opening of such station.

Section 6.20: Procedure For Distributing Gaming Chips And Coins To Gaming Stations.

- (A) A request for fill (“Request”) shall be prepared by a gaming facility supervisor to authorize the preparation of a fill slip (“Fill”) for the distribution of gaming chips and coins to gaming stations. The request shall be prepared in duplicate form and restricted to gaming facility supervisors.
- (B) On the original and duplicate of the request, the following information, at a minimum, shall be recorded:
 - (1) The date, time and shift of preparation;
 - (2) The denomination of gaming chips or coins to be distributed to the gaming stations;
 - (3) The total amount of each denomination of gaming chips or coins to be distributed to the gaming stations;
 - (4) The game and station number to which the gaming chips or coins are to be distributed.
 - (5) The signature of the gaming facility supervisor; and
 - (6) The signature of the security department member.
- (C) After preparation of the request, the original of such request shall be transported directly to the cashier’s cage.
- (D) The duplicate copy of the request shall be placed by the croupier or dealer in public view on the gaming station to which the gaming chips or coins are to be received. Such duplicate copy shall not be removed until the chips and coins are received, at which time the request and fill are deposited in the drop box.
- (E) A fill shall be prepared by a cashier whenever gaming chips or coins are distributed to the gaming stations from the cashier’s cage.
- (F) Fills shall be serially pre-numbered forms, and each series of fills shall be used in sequential order, and the series of numbers of all fills received by a gaming facility shall be separately accounted. All the originals and duplicates of void fills shall be marked “VOID” and shall require the signature of the preparer.
- (G) The following procedures and requirements shall be observed with regard to fills:

- (1) Each series of fills shall be in triplicate form to be kept in a locked dispenser that will permit an individual slip in the series and its copies to be written upon simultaneously while still located in the dispenser, and that will discharge the original and duplicate while the triplicate remains in a continuous, unbroken form in the dispenser;
 - (2) Access to the triplicate copy of the form shall be maintained and controlled at all times by employees responsible for controlling and accounting for the unused supply of fills, placing fills in the dispensers, and removing from the dispensers, each day, the triplicate copies remaining therein.
- (H) On the original, duplicate and triplicate copies of the fill, the preparer shall record, at a minimum, the following information;
- (1) The denomination of the gaming chips or coins being distributed;
 - (2) The total amount of the gaming chips or coins being distributed;
 - (3) The total amount of all denominations of gaming chips or coins being distributed;
 - (4) The game and station number to which the gaming chips or coins are being distributed;
 - (5) The date and shift during which the distribution of gaming chips or coins occur; and
 - (6) The signature of the preparer.
- (I) Upon preparation, the time of preparation of the fill shall be recorded, at a minimum, on the original and the duplicate.
- (J) All gaming chips or coins distributed to the gaming stations from the cashier's cage shall be transported directly to the gaming stations from the cashier's cage by a security department member who shall agree to the request to the fill and sign the original of the request maintained at the cashier's cage before transporting the gaming chips or coins and the original and duplicate of the fill for signature.
- (K) Signatures attesting to the accuracy of the information contained on the original and duplicate of the fills shall be, at a minimum, of the following personnel at the following times:
- (1) The cashier upon preparation;
 - (2) The security department member transporting the gaming chips or coins to the gaming station upon receipt from the cashier of gaming chips or coins to be transported;
 - (3) The croupier or dealer assigned to the gaming station upon receipt; and

- (4) The gaming facility supervisor assigned to the gaming station, upon receipt of the gaming chips or coins at such stations.
- (L) Upon meeting the signature requirements as described in paragraph (K), the security department member that transported the gaming chips or coins and the original and duplicate copies of the fill to the station, shall observe the immediate placement by the croupier or dealer of the duplicate fill and duplicate request in the drop box attached to the gaming station to which the gaming chips or coins were transported and return the original fill to the fill bank where the original fill and request shall be maintained together and controlled by employees independent of the gaming facility department.
- (M) The original and duplicate "VOID" fills, the original request and the original fill, maintained and controlled in conformity with paragraph (L) shall be forwarded to:
 - (1) The count team for agreement with the duplicate copy of the fill and duplicate copy of the request removed from the drop box after which the original and duplicate copy of the request and the original and duplicate copy of the fill shall be forwarded to the accounting department for agreement, on a daily basis, with the triplicate; or
 - (2) The accounting department for agreement, on a daily basis, with the duplicate fill and duplicate copy of the request removed from the drop box and the triplicate.

Section 6.21: Procedure For Removing Gaming Chips And Coins From Gaming Stations.

- (A) A request for credit ("Request") shall prepared by a gaming facility supervisor to authorize the preparation of a credit ("Credit") for the removal of gaming chips and coins to the cashier's cage. The request shall be in duplicate form and access to such form shall, prior to use, be restricted to gaming facility supervisors.
- (B) On the original and the duplicate copy of the request the following information, at a minimum, shall be recorded:
 - (1) The date, time and shift of preparation;
 - (2) The denomination of gaming chips or coins to be removed from the gaming stations;
 - (3) The total amount of each denomination of gaming chips or coins to be removed from the gaming station;
 - (4) The game and station number from which the gaming chips or coins are to be removed; and
 - (5) The signature of the gaming facility supervisor and croupier or dealer assigned to the gaming station from which gaming chips or coins are to be removed.
- (C) Immediately upon preparation of a request and transfer of gaming chips or coins to a security department member, a gaming facility supervisor shall obtain on the

duplicate copy of the request, the signature of the security department member to whom the gaming chips or coins were transferred and the croupier or dealer shall place the duplicate copy in public view on the gaming station from which the gaming chips or coins were removed, and such request shall not be removed until a credit is received from the fill bank at which time the request and credit are deposited in a drop box.

- (D) The original of the request shall be transported directly to the cashier's cage by the security department member who shall at the same time transport the gaming chips or coins removed from the gaming station.
- (E) A credit shall be prepared by a fill bank cashier whenever gaming chips or coins are removed from the gaming stations to the cashier's cage.
- (F) Credits shall be serially pre-numbered forms, each series of credits shall be used in sequential order, and the series number of all credits received by a gaming facility shall be separately accounted for. All original and duplicate copies of credits shall be marked "VOID" and shall require the signature of the preparer.
- (G) The following procedures and requirements shall be observed with regard to credits:
 - (1) Each series of credits shall be a three-part form and shall be inserted in a locked dispenser that will permit an individual slip in the series and its copies to be written upon simultaneously while still locked in the dispenser, and that will discharge the original and duplicate while the triplicate remains in a continuous, unbroken form in the dispenser.
 - (2) Access to the triplicate shall be maintained and controlled at all times by employees responsible for controlling and accounting for the unused supply of credits, placing credits in the dispensers, and removing from the dispensers, each day, the triplicates remaining therein.
- (H) On the original, duplicate and triplicate copies of a credit, the preparer shall record, at a minimum, the following information:
 - (1) The denomination of the gaming chips or coins removed from the gaming station to the cashier's cage;
 - (2) The total amount of each denomination of gaming chips or coins removed from the gaming station to the cashier's cage;
 - (3) The total amount of all denominations of gaming chips or coins removed from the gaming station to the cashier's cage;
 - (4) The game and station number from which the gaming chips or coins were removed;
 - (5) The date and shift during which the removal of gaming chips or coins occurs; and
 - (6) The signature of the preparer.

- (I) Upon preparation, the time of preparation of the credit shall be recorded, at a minimum, on the original and duplicate copy.
- (J) Signatures attesting to the accuracy of the information contained on the original and the duplicate copy of a credit shall be, at a minimum, of the following personnel at the following times:
 - (1) The fill bank cashier upon preparation;
 - (2) The security department member transporting the gaming chips or coins to the cashier's cage;
 - (3) The croupier or dealer assigned to the gaming station upon receipt at such station from the security department member; and
 - (4) The gaming facility supervisor assigned to the gaming station upon receipt at such station.
- (K) Upon meeting the signature requirements as described in paragraph (J), the security department member transporting the original and duplicate copies of the credit to the gaming station, shall observe the immediate placement by the croupier or dealer of the duplicate copies of the credit and request in the drop box attached to the gaming station from which the gaming chips or coins are removed. The security department member shall expeditiously return the original credit to the fill bank where the original of the credit and request shall be maintained together, and controlled by employees independent of the gaming facility department.
- (L) The original and duplicate copies of "VOID" credits and the original request and credit maintained and controlled in conformity with paragraph (K) shall be forwarded to:
 - (1) The count team for agreement with the duplicate credit and the duplicate request removed from the drop box, after which the request and the original and duplicate credit shall be forwarded to the accounting department for agreement, on a daily basis, with the triplicate; or
 - (2) The accounting department for agreement, on a daily basis, with the duplicate copies of the credit and request removed from the drop box and the triplicate.

Section 6.22: Procedure For Gaming Station Shift Changes.

- (A) Whenever gaming stations are to remain open for gaming activity at the conclusion of a shift, the gaming chips and coins remaining at the gaming stations at the time of the shift change shall be counted by either the croupier or dealer assigned to the outgoing shift, and the croupier or dealer assigned to the incoming shift, or the croupier or dealer assigned to the gaming station at the time of a drop box shift change which does not necessarily coincide with an employee shift change. The count shall be observed by the gaming facility supervisor assigned to the gaming station at the time of a drop box shift change.

- (B) The gaming chips and coins counted shall be recorded on the station inventory slip by the gaming facility supervisor assigned to the gaming station of the outgoing shift or the gaming facility supervisor assigned to the gaming station at the time of the drop box shift change.
- (C) Station inventory slips shall be three-part serially pre-numbered forms and on the triplicate, which is maintained and controlled by security, the gaming facility supervisor shall record the following:
 - (1) The date and identification of the shift ended;
 - (2) The game and station number;
 - (3) The total value of each denomination of gaming chips and coins remaining at the station.
 - (4) The total value of all denominations of gaming chips and coins remaining at the gaming stations.
- (D) Signatures attesting to the accuracy of the information recorded on the station inventory slips at the time of closing the gaming stations shall be of the croupier or dealer and the gaming facility supervisor assigned to the gaming station who observed the croupier count the contents of the station inventory.
- (E) Upon meeting the signature requirements specific in paragraph (D), the closer shall be deposited in a drop box attached to the gaming station immediately prior to the closing of the station.
- (F) The triplicate copy of the station inventory slip shall be forwarded to the accounting department by a security department member.
- (G) Upon meeting the signature requirements specified in paragraph (D), the opener and the gaming chips remaining at the station shall be placed in the clear container provided for that purpose as specified in these standards after which the container shall be locked.
- (H) At the end of each gaming day, if the locked containers are transported to the cashier's cage, a cashier shall determine that all locked containers have been returned or, if the locked containers are secured to the gaming station, a gaming facility supervisor shall account for all the locked containers.

Section 6.24: Count Room: Characteristics

- (A) As part of the gaming operation, there shall be a room specifically designated for counting the contents of drop boxes which shall be known as the count room.
- (B) The count room shall be designed and constructed to provide maximum security for the materials housed therein and for the activities conducted therein, to include, at a minimum, the following:
 - (1) A door equipped with two separate locks securing the interior of the count room, the keys to which shall be different from each other and from the

keys to the locks securing the contents of the drop boxes, and one key shall be maintained and controlled by the security department in a secure area within the security department, access to which may be gained only by a nominated security department member, and the other key maintained and controlled by the gaming facility department.

- (2) The security department shall establish a sign out procedure for all keys removed from the security department; and
 - (3) An alarm device connected to the entrance of the count room in such a manner as to cause a signaling to the monitors of the surveillance system in the gaming facility's surveillance monitoring room is opened.
- (C) Located within the count room shall be:
- (1) A table constructed of clear glass or similar material for the emptying, counting and recording of the contents of the drop boxes which shall be known as the "Count Table"; and
 - (2) Surveillance cameras and microphones wired to monitoring count room.

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