



STGC TICS

SILETZ TRIBAL GAMING COMMISSION
TRIBAL INTERNAL CONTROL STANDARDS
AUGUST 7, 2019

CONFIDENTIAL



SILETZ TRIBAL GAMING COMMISSION

TRIBAL INTERNAL CONTROL STANDARDS

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 **TRIBAL/STATE MICS**

 **SILETZ TRIBAL GAMING COMMISSION**

 **N.I.G.C**

 **TRIBAL-STATE COMPACT**



ACCOUNTING AND AUDIT STANDARDS

SECTION 1

1.0 ACCOUNTING RECORDS

- (2)1.1. The Tribal Gaming operation will maintain complete, accurate, legible and permanent records of all transactions relating to the revenues and costs of the Tribal Gaming operation. Retention schedule will follow IRS requirements.
- (2)1.2. General accounting records will be prepared and maintained according to Generally Accepted Accounting Principles (GAAP) on a double entry system of accounting with transactions recorded on the accruals basis, and detailed, supporting, subsidiary records, sufficient to meet the Requirements of 1.4.
- (2)1.3. The forms of accounts adopted will be of a standard form, which will ensure consistency, comparability, and effective disclosure of financial information.
- (2)1.4. The detailed, supporting and subsidiary records will include at a minimum:
 - (2)1.4.1. Statistical game records to reflect drop and win amounts for each station, for each gaming station, for each shift or daily for each type of table game, and individual and statistical game records reflecting similar information for all other games;
 - (2)1.4.2. Video Lottery Terminals analysis reports comparing actual hold percentages to theoretical hold percentages by each machine;
 - (2)1.4.3. Records of investments in property and services, including equipment used directly in connection with the operation of Class III Gaming;
 - (2)1.4.4. Records of accounts payable by the Tribal Gaming Operation;
 - (2)1.4.5. Records that identify the purchase, receipt, and destruction of gaming chips used in wagering;
 - (2)1.4.6. Journal entries prepared by the Tribal Gaming Operation;
 - (2)1.4.7. The records required either by this MICS or the approved ICs, Regs, or P&Ps; and
 - (2)1.4.8. Any other supporting source documents that are specifically required to be maintained.

- 542.19(a)** Each gaming operation shall prepare accurate, complete, legible, and permanent records of all transactions pertaining to revenue and gaming activities.
- 542.19(b)** Each gaming operation shall prepare general accounting records according to Generally Accepted Accounting Principles on a double-entry system of accounting, maintaining detailed, supporting, subsidiary records, including, but not limited to:
- 542.19(b)(1)** Detailed records identifying revenues, expenses, assets, liabilities, and equity for each gaming operation;
 - 542.19(b)(2)** Detailed records of all markers, IOU's, returned checks, hold checks, or other similar credit instruments;
 - 542.19(b)(3)** Individual and statistical game records to reflect statistical drop, statistical win, and the percentage of statistical win to statistical drop by each table game, and to reflect statistical drop, statistical win, and the percentage of statistical win to statistical drop for each type of table game, by shift, by day, cumulative month-to-date and year-to-date, and individual and statistical game records reflecting similar information for all other games;
 - 542.19(b)(4)** Gaming machine analysis reports which, by each machine, compare actual hold percentages to theoretical hold percentages;
 - 542.19(b)(5)** The records required by this part and by the Tribal internal control standards;
 - 542.19(b)(6)** Journal entries prepared by the gaming operation and by its independent accountants; and
 - 542.19(b)(7)** Any other records specifically required to be maintained.
- 542.19(c)** 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:
- 542.19(c)(1)** Assets are safeguarded;
 - 542.19(c)(2)** Financial records are accurate and reliable;
 - 542.19(c)(3)** Transactions are performed only in accordance with management's general and specific authorization;
 - 542.19(c)(4)** Transactions are recorded adequately to permit proper reporting of gaming revenue and of fees and taxes, and to maintain accountability of assets;

- 542.19(c)(5)** Recorded accountability for assets is compared with actual assets at reasonable intervals, and appropriate action is taken with respect to any discrepancies; and
- 542.19(c)(6)** Functions, duties, and responsibilities are appropriately segregated in accordance with sound business practices.

1.1 AUDITING FINANCIAL STATEMENTS

- (2)2.1.** The Tribal Gaming Operation will prepare financial statements covering all financial activities of the Tribal Gaming Operation for each fiscal year.
- (2)2.2.** If, the Tribal Gaming Operation changes its fiscal year, the Tribal Gaming Operation will prepare and submit to the Tribal Gaming Commission audited or reviewed financial statements covering the “stub” period from the end of the previous fiscal year to the beginning of the new fiscal year. The Tribal Gaming Commission will designate the timely manner after the end of the stub period or incorporate the financial results of the stub period in the statements of the new fiscal year.
- (2)2.3.** The annual financial statements will be prepared on a comparative basis for the current and prior calendar or fiscal year and will present the financial position and results of operations in conformity with GAAP.
- (2)2.4.** The Tribal Gaming Operation or the Tribal Gaming Commission will engage an independent accountant licensed to practice within the State of Oregon consistent with the Tribal/State Compact requirements. The following minimum reports will be obtained:
- (2)2.4.1.** Certified Public Accountant (CPA) Independent Accountant Report for the audited financial statements; and
- (2)2.4.2.** Any additional reports required by the Tribal Gaming Commission.
- (2)2.5.** Two copies of the audited financial statements, together with the CPA Report, and any additional reports required will be filed with the Tribal Gaming Commission’s office. Tribal Gaming Commission will designate the filing deadline and extensions within their ICs, Regs, or P&Ps.
- (2)2.6.** Upon request by the Oregon State Police, the audited financial statements, together with the CPA Report will be made available for review.
- (2)2.7.** Upon request by the Oregon State Police, any additional reports required by the Tribal Gaming Commission will be made available for review.

1.2 GROSS REVENUE CALCULATIONS

- (2)3.1. ICs, Regs, or P&Ps will describe the gross revenue calculation for each type of Class III Gaming station within the Tribal Gaming Operation (Table Games, VLT, etc.).

1.3 MINIMUM BANKROLL REQUIREMENTS

- (2)4.1. The Tribal Gaming Commission will approve, in conformity within these standards, the method for calculating the Minimum Bankroll Requirement (cash or cash equivalents) for the Tribal Gaming Operation to utilize and delineate in their ICs, Regs, or P&Ps.
- (2)4.2. The methodology approved by the Tribal Gaming Commission for calculating the Minimum Bankroll Requirement will be sufficient to reasonably protect the Tribal Gaming Facility's patrons against defaults in gaming debts owed by the Tribal Gaming Operation.
- (2)4.3. The Tribal Gaming Operation will immediately notify the Tribal Gaming Commission if the determined Minimum Bankroll Requirement is less than the amount required by this sub-section.
- (2)4.4. The determined Minimum Bankroll Requirement will be re-evaluated at least annually to ensure the cash or cash equivalents are sufficient to reasonably protect the Tribal Gaming Facility's patrons against defaults in gaming debts owed by the Tribal Gaming Operation.
- 542.14(d)(3) The Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, shall establish and the gaming operation shall comply with 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 customers as they are incurred. A suggested bankroll formula will be provided by the Commission upon request.

1.4 ACCOUNTING/AUDIT STANDARDS FOR TABLE GAMES

- (2)5.1. ICs, Regs, or P&Ps will describe the process of reviewing the originals and copies of the Table Game's Master Game Report, Request for Fills, Fills, Request for Credits, Credits, and Station Inventory Slips for each gaming day, including but not limited to:

- (2)5.1.1. Comparison for agreement with each other, on a test basis, by persons with no recording responsibilities and, if applicable, to triplicates or stored data;
- (2)5.1.2. A review on a test basis, for appropriate number of signatures and signatory authority;
- (2)5.1.3. A test for proper calculation, summarization, and recording;
- (2)5.1.4. Subsequently recorded;
- (2)5.1.5. Accounting for by series number, if applicable; and
- (2)5.1.6. Maintained and controlled by the Accounting Department.
- 542.12(j)(1) The accounting and auditing procedures shall be performed by personnel who are independent of the transactions being audited/accounted for.
- 542.12(j)(2) If a table game has the capability to determine drop (e.g., bill-in/coin-drop meters, bill acceptor, computerized record, etc.) the dollar amount of the drop shall be reconciled to the actual drop by shift.
- 542.12(j)(3) Accounting/auditing employees shall review exception reports for all computerized table games systems at least monthly for propriety of transactions and unusual occurrences.
- 542.12(j)(4) All noted improper transactions or unusual occurrences shall be investigated with the results documented.
- 542.12(j)(5) Evidence of table games auditing procedures and any follow-up performed shall be documented, maintained for inspection, and provided to the Tribal gaming regulatory authority upon request.
- 542.12(j)(6) A daily recap shall be prepared for the day and month-to-date, which shall include the following information:

 - 542.12(j)(6)(i) Drop;
 - 542.12(j)(6)(ii) Win; and
 - 542.12(j)(6)(iii) Gross revenue.

1.5 ACCOUNTING/AUDIT STANDARDS FOR VIDEO LOTTERY TERMINALS

- (2)6.1.** ICs, Regs, or P&Ps will describe the process of reviewing the originals and copies of the Video Lottery Terminal Final Count Report for each gaming day, including but not limited to:

 - (2)6.1.1.** Comparing for agreement with each other, on a test basis, by persons with no recording responsibilities and, if applicable, to triplicates or stored data;
 - (2)6.1.2.** Reviewing on a test basis, for appropriate number of signatures and signatory authority;
 - (2)6.1.3.** Accounting for by series number, if applicable;
 - (2)6.1.4.** Testing for proper calculation, summarization, and recording;
 - (2)6.1.5.** Subsequently recorded; and
 - (2)6.1.6.** Maintained and controlled by the Accounting Department.
- (2)6.2.** ICs, Regs, or P&Ps will describe the process for reviewing all meter readings for reasonability using pre-established parameters.
- (2)6.3.** ICs, Regs, or P&Ps will describe the process for comparing all “Bill In” and “Ticket In” Meters for computerized Video Lottery Terminal Systems to the actual drop amount recorded by the Soft Count Team.
- (2)6.4.** ICs, Regs, or P&Ps will describe the method for resolving and documenting discrepancies or variances for Requirement **6.3** prior to generation/distribution of statistical reports.
- (2)6.5.** ICs, Regs, or P&Ps will describe the process for reviewing and documenting all exception reports for computerized Video Lottery Terminal Systems on a daily basis for propriety of transaction and unusual occurrences.
- (2)6.6.** ICs, Regs, or P&Ps will describe the procedures performed by the Accounting/Auditing Department for computerized Video Lottery Terminal Systems at intervals set by the Tribal Gaming Commission. Not less than one day per month:

 - (2)6.6.1.** Foot jackpot slips and trace the totals to those produced by the system; and
 - (2)6.6.2.** Review all slips written for continuous sequencing.
- (2)6.7.** ICs, Regs, or P&Ps will describe the process of reviewing the computerized Video Lottery Terminal Monitoring System Data File.

- (2)6.8. ICs, Regs, or P&Ps will describe the procedures performed by the Accounting/Auditing Department for computerized Player Tracking Systems at an interval set by the Tribal Gaming Commission not less than one day per month the following:
- (2)6.8.1. Foot all documentation for points redeemed and trace the totals to those produced by the system;
 - (2)6.8.2. Review all point addition/deletion authorization documentation for propriety;
 - (2)6.8.3. Review all exception reports including transfers between accounts; and
 - (2)6.8.4. Review all documentation related to access of inactive and closed accounts.
- 542.13(m)(1) Gaming machine accounting/auditing procedures shall be performed by employees who are independent of the transactions being reviewed.
- 542.13(m)(2) For on-line gaming machine monitoring systems, procedures shall be performed at least monthly to verify that the system is transmitting and receiving data from the gaming machines properly and to verify the continuing accuracy of the coin-in meter readings as recorded in the gaming machine statistical report.
- 542.13(m)(3) For weigh scale and currency interface systems, for at least one drop period per month accounting/auditing employees shall make such comparisons as necessary to the system generated count as recorded in the gaming machine statistical report. Discrepancies shall be resolved prior to generation/distribution of gaming machine reports.
- 542.13(m)(4) For each drop period, accounting/auditing personnel shall compare the coin-to-drop meter reading to the actual drop amount. Discrepancies should be resolved prior to generation/distribution of on-line gaming machine monitoring system statistical reports.
- 542.13(m)(5) Follow-up shall be performed for any one machine having an unresolved variance between actual coin drop and coin-to-drop meter reading in excess of three percent (3%) and over \$25.00. The follow-up performed and results of the investigation shall be documented, maintained for inspection, and provided to the Tribal gaming regulatory authority upon request.
- 542.13(m)(6) For each drop period, accounting/auditing employees shall compare the bill-in meter reading to the total bill acceptor drop amount for the period. Discrepancies shall be resolved before the generation/distribution of gaming machine statistical reports.

- 542.13(m)(7)** Follow-up shall be performed for any one machine having an unresolved variance between actual currency drop and bill-in meter reading in excess of an amount that is both more than \$25 and at least three percent (3%) of the actual currency drop. The follow-up performed and results of the investigation shall be documented, maintained for inspection, and provided to the Tribal gaming regulatory authority upon request.
- 542.13(m)(8)** At least annually, accounting/auditing personnel shall randomly verify that EPROM or other equivalent game software media changes are properly reflected in the gaming machine analysis reports.
- 542.13(m)(9)** Accounting/auditing employees shall review exception reports for all computerized gaming machine systems on a daily basis for propriety of transactions and unusual occurrences.
- 542.13(m)(10)** All gaming machine auditing procedures and any follow-up performed shall be documented, maintained for inspection, and provided to the Tribal gaming regulatory authority upon request.

1.6 ACCOUNTING/AUDITING REQUIREMENTS FOR SERVER BASED & SERVER SUPPORTED GAMING MACHINES

- (16)2.1.1.** Daily, a designated individual independent of the process of authorizing adding, deleting, or changing game programs will review the SSG/SBG report indicating the results of the automated execution in validating program components.
- (16)2.1.1.** In addition to the Requirements [Section 2](#), [Sub-Section 6](#), auditing and reporting procedures will be identified by Socket Identification (ID).
- (16)2.1.2.** Requirement [2.1](#) and [2.2](#) shall not apply if the Tribal Gaming Commission executes the downloading of games and configuration files for SSG/SBG. Upon request from the Oregon State Police, the Tribal Gaming Commission shall provide the reports described in Requirements [2.1](#) and [2.2](#) for monitoring/oversight purposes.

1.7 KENO

- (2)7.1.** Keno audit function is independent of the Keno Department;
- (2)7.2.** ICs, Regs, or P&Ps will describe the audit process to include, but not limited to the following:
- (2)7.2.1.** Documentation is maintained evidencing the performance of all Keno audit procedures.
 - (2)7.2.2.** A department independent of Keno Management will review the Keno audit exceptions.

- (2)7.2.3. If there are unresolved exceptions then a department independent of Keno Management will investigate and document the results.
 - (2)7.2.4. At least weekly the random number generator is reviewed for potential numerical patterns.
 - (2)7.2.5. Compare net cash proceeds to the audited win/loss by shift and investigate any variances in excess of \$25.
 - (2)7.2.6. Review and re-grade all winning tickets and supporting documentation greater than or equal to \$3,000.
 - (2)7.2.7. Review the documentation for payout adjustments made outside the computer and investigates large and frequent payments.
 - (2)7.2.8. When one person operates the Keno game, or a person performs the writer and deskman functions on the same shift:
 - (2)7.2.8.1. All winning tickets in excess of \$100 and at least five percent (5%) of all other winning tickets will be re-graded and traced to the computer payout report; and
 - (2)7.2.8.2. Recording of rabbit ears is randomly compared to computer draw tickets for at least ten percent (10%) of the races during the shift (not applicable for random number generator).
- 542.10(k)(1) The keno audit function shall be independent of the keno department.
- 542.10(k)(2) At least annually, keno audit shall foot the write on the restricted copy of the keno transaction report for a minimum of one shift and compare the total to the total as documented by the computer.
- 542.10(k)(3) For at least one shift every other month, keno audit shall perform the following:
 - 542.10(k)(3)(i) Foot the customer copy of the payouts and trace the total to the payout report; and
 - 542.10(k)(3)(ii) Regrade at least 1% of the winning tickets using the payout schedule and draw ticket.
- 542.10(k)(4) Keno audit shall perform the following:
 - 542.10(k)(4)(i) For a minimum of five games per week, compare the video recording and/or digital record of the rabbit ears or wheel to the computer transaction summary;

- 542.10(k)(4)(ii)** Compare net cash proceeds to the audited win/loss by shift and investigate any large cash overages or shortages (i.e., in excess of \$25.00);
 - 542.10(k)(4)(iii)** Review and regrade all winning tickets greater than or equal to \$1,500, including all forms that document that proper authorizations and verifications were obtained and performed;
 - 542.10(k)(4)(iv)** Review the documentation for payout adjustments made outside the computer and investigate large and frequent payments;
 - 542.10(k)(4)(v)** Review personnel access listing for inappropriate functions an employee can perform;
 - 542.10(k)(4)(vi)** Review system exception information on a daily basis for propriety of transactions and unusual occurrences including changes to the personnel access listing;
 - 542.10(k)(4)(vii)** If a random number generator is used, then at least weekly review the numerical frequency distribution for potential patterns; and
 - 542.10(k)(4)(viii)** Investigate and document results of all noted improper transactions or unusual occurrences.
- 542.10(k)(5)** When the keno game is operated by one person:
- 542.10(k)(5)(i)** The customer copies of all winning tickets in excess of \$100 and at least 5% of all other winning tickets shall be regraded and traced to the computer payout report;
 - 542.10(k)(5)(ii)** The video recording and/or digital record of rabbit ears or wheel shall be randomly compared to the computer game information report for at least 10% of the games during the shift; and
 - 542.10(k)(5)(iii)** Keno audit personnel shall review winning tickets for proper authorization pursuant to paragraph **542.10(e)(6)** of this section.
- 542.10(k)(6)** In the event any person performs the writer and deskman functions on the same shift, the procedures described in paragraphs **542.10(k)(5)(i)** and **542.10(k)(5)(ii)** of this section (using the sample sizes indicated) shall be performed on tickets written by that person.
- 542.10(k)(7)** Documentation (e.g., a log, checklist, etc.) that evidences the performance of all keno audit procedures shall be maintained.

542.10(k)(8) A manager independent of the keno department shall review keno audit exceptions, and perform and document investigations into unresolved exceptions. These investigations shall be documented, maintained for inspection, and provided to the Tribal gaming regulatory authority upon request.

542.10(k)(9) When a multi-game ticket is part of the sample in paragraphs **542.10(k)(3)(ii)**, **542.10(k)(5)(i)** and **542.10(k)(6)** of this section, the procedures may be performed for ten (10) games or ten percent (10%) of the games won, whichever is greater.

1.8 PARI-MUTUEL AND OFF TRACK BETTING

(2)8.1. The Pari-Mutuel and Off Track Betting accounting and audit procedures shall be performed by personnel who are independent of the transactions being audited.

(2)8.2. Documentation shall be maintained evidencing the performance of all accounting and auditing procedures performed.

1.9 GROSS GAMING REVENUE COMPUTATIONS

542.19(d)(1) For table games, gross revenue equals the closing table bankroll, plus credit slips for cash, chips, tokens or personal/payroll checks returned to the cage, plus drop, less opening table bankroll and fills to the table, and money transfers issued from the game through the use of a cashless wagering system.

542.19(d)(2) 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.

542.19(d)(3) For each counter game, gross revenue equals:

542.19(d)(3)(i) 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

542.19(d)(3)(ii) 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").

- 542.19(d)(4)** 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.
- 542.19(d)(4)(i)** A gaming operation shall not include either skill win or loss in gross revenue computations.
- 542.19(d)(4)(ii)** 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.
- 542.19(e)** Each gaming operation shall establish internal control systems sufficient to ensure that currency (other than tips or gratuities) received from a patron in the gaming area is promptly placed in a locked box in the table, or, in the case of a cashier, in the appropriate place in the cashier's cage, or on those games which do not have a locked drop box, or on card game tables, in an appropriate place on the table, in the cash register or in another approved repository.
- 542.19(f)** 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.
- 542.19(g)** 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.
- 542.19(h)** 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.
- 542.19(i)** A gaming operation may not deduct from gross revenues the unpaid balance of a credit instrument extended for purposes other than gaming.

542.19(j) A gaming operation may deduct from gross revenue the unpaid balance of a credit instrument if the gaming operation documents, or otherwise keeps detailed records of, compliance with the following requirements. Such records confirming compliance shall be made available to the TGRA or the Commission upon request:

542.19(j)(1) The gaming operation can document that the credit extended was for gaming purposes;

542.19(j)(2) The gaming operation has established procedures and relevant criteria to evaluate a patron's credit reputation or financial resources and to then determine that there is a reasonable basis for extending credit in the amount or sum placed at the patron's disposal;

542.19(j)(3) In the case of personal checks, the gaming operation has established procedures to examine documentation, which would normally be acceptable as a type of identification when cashing checks, and has recorded the patron's bank check guarantee card number or credit card number, or has satisfied paragraph **(j)(2)** of this section, as management may deem appropriate for the check-cashing authorization granted;

542.19(j)(4) In the case of third-party checks for which cash, chips, or tokens have been issued to the patron, or which were accepted in payment of another credit instrument, the gaming operation has established procedures to examine documentation, normally accepted as a means of identification when cashing checks, and has, for the check's maker or drawer, satisfied paragraph **(j)(2)** of this section, as management may deem appropriate for the check-cashing authorization granted;

542.19(j)(5) In the case of guaranteed drafts, procedures should be established to ensure compliance with the issuance and acceptance procedures prescribed by the issuer;

542.19(j)(6) The gaming operation has established procedures to ensure that the credit extended is appropriately documented, not least of which would be the patron's identification and signature attesting to the authenticity of the individual credit transactions. The authorizing signature shall be obtained at the time credit is extended.

542.19(j)(7) The gaming operation has established procedures to effectively document its attempt to collect the full amount of the debt. Such documentation would include, but not be limited to, letters sent to the patron, logs of personal or telephone conversations, proof of presentation of the credit

instrument to the patron's bank for collection, settlement agreements, or other documents which demonstrate that the gaming operation has made a good faith attempt to collect the full amount of the debt. Such records documenting collection efforts shall be made available to the TGRA or the commission upon request.

1.10 MAINTENANCE AND PRESERVATION OF BOOKS, RECORDS AND DOCUMENTS

542.19(k)(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:

- 542.19(k)(1)(i)** Casino cage documents;
- 542.19(k)(1)(ii)** Documentation supporting the calculation of table game win;
- 542.19(k)(1)(iii)** Documentation supporting the calculation of gaming machine win;
- 542.19(k)(1)(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;
- 542.19(k)(1)(v)** Table games statistical analysis reports;
- 542.19(k)(1)(vi)** Gaming machine statistical analysis reports;
- 542.19(k)(1)(vii)** Bingo, pull-tab, keno and pari-mutuel wagering statistical reports;
- 542.19(k)(1)(viii)** Internal audit documentation and reports;
- 542.19(k)(1)(xi)** Documentation supporting the write-off of gaming credit instruments and named credit instruments;
- 542.19(k)(1)(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.

- 542.19(k)(2)** 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.
- 542.19(k)(3)** 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.).

ACCOUNTING AND AUDIT STANDARDS (CLASS II)

1.11 CONFLICTS OF STANDARDS

- 543.23(a)** When establishing SICS, the gaming operation should review, and consider incorporating, other external standards such as GAAP, GAAS, and standards promulgated by GASB and FASB. In the event of a conflict between the MICS and the incorporated external standards, the external standards prevail.

1.12 ACCOUNTING

- 543.23(b)** Controls must be established and procedures implemented to safeguard assets and ensure each gaming operation:
- 543.23(b)(1)** Prepares accurate, complete, legible, and permanent records of all transactions pertaining to gaming revenue and activities for operational accountability.
 - 543.23(b)(2)** Prepares general accounting records on a double-entry system of accounting, maintaining detailed, supporting, subsidiary records, and performs the following activities:
 - 543.23(b)(2)(i)** Record gaming activity transactions in an accounting system to identify and track all revenues, expenses, assets, liabilities, and equity;
 - 543.23(b)(2)(ii)** Record all markers, IOU's, returned checks, held checks, or other similar credit instruments;
 - 543.23(b)(2)(iii)** Record journal entries prepared by the gaming operation and by any independent accountants used;
 - 543.23(b)(2)(iv)** Prepare income statements and balance sheets;

- 543.23(b)(2)(v)** Prepare appropriate subsidiary ledgers to support the balance sheet;
- 543.23(b)(2)(vi)** Prepare, review, and maintain accurate financial statements;
- 543.23(b)(2)(vii)** Prepare transactions in accordance with the appropriate authorization, as provided by management;
- 543.23(b)(2)(viii)** Record transactions to facilitate proper recording of gaming revenue and fees, and to maintain accountability of assets;
- 543.23(b)(2)(ix)** Compare recorded accountability for assets to actual assets at periodic intervals, and take appropriate action with respect to any variances;
- 543.23(b)(2)(x)** Segregate functions, duties, and responsibilities;
- 543.23(b)(2)(xi)** Prepare minimum bankroll calculations; and
- 543.23(b)(2)(xii)** Maintain and preserve all financial records and relevant supporting documentation.

1.13 INTERNAL AUDIT

543.23(c) Controls must be established and procedures implemented to ensure that:

- 543.23(c)(1)** Internal auditor(s) perform audits of each department of a gaming operation, at least annually, to review compliance with TICS, SICS, and these MICS, which include at least the following areas:
 - 543.23(c)(1)(i)** 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;
 - 543.23(c)(1)(ii)** Pull tabs, including, supervision, pull tab inventory, pull tab sales, winning pull tabs, pull tab operating funds, statistical records, and revenue audit procedures;
 - 543.23(c)(1)(iii)** Card games, including supervision, exchange or transfers, playing cards, skill funds, reconciliation of card room bank, posted rules, and promotional progressive pots and pools;
 - 543.23(c)(1)(iv)** Gaming promotions and player tracking procedures, including supervision, gaming promotion rules and player tracking systems;

- 543.23(c)(1)(v)** Complimentary services or items, including procedures for issuing, authorizing, redeeming, and reporting complimentary service items;
- 543.23(c)(1)(vi)** Patron deposit accounts and cashless systems procedures, including supervision, patron deposit accounts and cashless systems, as well as patron deposits, withdrawals and adjustments;
- 543.23(c)(1)(vii)** Lines of credit procedures, including establishment of lines of credit policy;
- 543.23(c)(1)(viii)** 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;
- 543.23(c)(1)(ix)** 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;
- 543.23(c)(1)(x)** 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
- 543.23(c)(1)(xi)** Accounting standards, including accounting records, maintenance and preservation of financial records and relevant supporting documentation.
- 543.23(c)(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).
- 543.23(c)(3)** Internal auditor(s) report directly to the Tribe, TGRA, audit committee, or other entity designated by the Tribe.
- 543.23(c)(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 TICS, SICS, and these MICS, including all instances of noncompliance.

543.23(c)(5) Audit reports are maintained and made available to the Commission upon request and must include the following information:

543.23(c)(5)(i) Audit objectives;

543.23(c)(5)(ii) Audit procedures and scope;

543.23(c)(5)(iii) Findings and conclusions;

543.23(c)(5)(iv) Recommendations, if applicable; and

543.23(c)(5)(v) Management's response.

543.23(c)(6) All material exceptions identified by internal audit work are investigated and resolved and the results are documented.

543.23(c)(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.

543.23(c)(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.

1.14 ANNUAL REQUIREMENTS

543.23(d)(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.

543.23(d)(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.

543.23(d)(3) Review of internal audit.

543.23(d)(3)(i) The CPA must determine compliance by the gaming operation with the internal audit requirements in this paragraph **543.23(d)** by:

543.23(d)(3)(i)(A) Completing the internal audit checklist;

543.23(d)(3)(i)(B) Ensuring that the internal auditor completed checklists for each gaming department of the operation;

543.23(d)(3)(i)(C) Verifying that any areas of non-compliance have been identified;

543.23(d)(3)(i)(D) Ensuring that audit reports are completed and include responses from management; and

543.23(d)(3)(i)(E) Verifying that appropriate follow-up on audit findings has been conducted and necessary corrective measures have been taken to effectively mitigate the noted risks.

543.23(d)(3)(ii) 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.

543.23(d)(4) 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.

1.15 SUPERVISION

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

1.16 INDEPENDENCE

543.24(b) Audits must be performed by agent(s) independent of the transactions being audited.

1.17 DOCUMENTATION

543.24(c) The performance of revenue audit procedures, the exceptions noted, and the follow-up of all revenue audit exceptions must be documented and maintained.

1.18 CONTROLS

543.24(d) Controls must be established and procedures implemented to audit of each of the following operational areas:

543.24(d)(1) Bingo.

543.24(d)(1)(i) 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.

543.24(d)(1)(ii) Daily, reconcile supporting records and documents to summarized paperwork or electronic records (*e.g.* total sales and payouts per shift and/or day).

543.24(d)(1)(iii) 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.

543.24(d)(1)(iv) 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.

543.24(d)(1)(v) 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.

543.24(d)(2) Pull tabs.

543.24(d)(2)(i) Daily, verify the total amount of winning pull tabs redeemed each day.

543.24(d)(2)(ii) 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.

543.24(d)(2)(iii) 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.

543.24(d)(2)(iv) 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.

543.24(d)(3) Card games.

543.24(d)(3)(i) 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.

543.24(d)(3)(ii) 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.

543.24(d)(3)(iii) 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.

543.24(d)(4) Gaming promotions and player tracking.

543.24(d)(4)(i) 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.

543.24(d)(4)(ii) At least monthly, for computerized player tracking systems, perform the following procedures:

543.24(d)(4)(ii)(A) Review authorization documentation for all manual point additions/deletions for propriety;

543.24(d)(4)(ii)(B) Review exception reports, including transfers between accounts; and

543.24(d)(4)(ii)(C) Review documentation related to access to inactive and closed accounts.

543.24(d)(4)(iii) 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.

543.24(d)(5) Complimentary services or items.

543.24(d)(5) 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.

543.24(d)(6) Patron deposit accounts.

543.24(d)(6)(i) At least weekly, reconcile patron deposit account liability (deposits \pm adjustments—withdrawals = total account balance) to the system record.

543.24(d)(6)(ii) At least weekly, review manual increases and decreases to/from player deposit accounts to ensure proper adjustments were authorized.

543.24(d)(8) Drop and count.

543.24(d)(8)(i) 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.

543.24(d)(8)(ii) 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.

543.24(d)(8)(iii) For computerized key security systems controlling access to drop and count keys, perform the following procedures:

543.24(d)(8)(iii)(A) 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;

543.24(d)(8)(iii)(B) 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

543.24(d)(8)(iii)(C) 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.

543.24(d)(8)(iv) 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.

543.24(d)(9) Cage, vault, cash, and cash equivalents.

543.24(d)(9)(i) At least monthly, the cage accountability must be reconciled to the general ledger.

543.24(d)(9)(ii) At least monthly, trace the amount of cage deposits to the amounts indicated in the bank statements.

543.24(d)(9)(iii) 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.

543.24(d)(9)(iii)(A) 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.

543.24(d)(9)(iii)(B) Internal audit may perform and/or observe the two counts.

543.24(d)(9)(iv) 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.

543.24(d)(9)(v) 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.



BINGO STANDARDS

SECTION 2

2.0 GENERAL

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

543.8(j) All relevant controls from **543.20**, Information and Technology will apply.

543.8(k) Revenue Audit. Standards for revenue audit of bingo are contained in **543.24**, Revenue Audit.

543.8(l) Variance. The operation must establish, as approved by the TGRA, the threshold level at which a variance, including deviations from the mathematical expectations required by **25 CFR 547.4**, will be reviewed to determine the cause. Any such review must be documented.

2.0.2 Gaming Operation management shall ensure that all agreements/contracts that may provide linked electronic games shall contain language requiring the vendor to comply with the standards set forth in the requirements stated for Linked Electronic Games.

2.1 SUPERVISION

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

2.2 BINGO CARDS

543.8(b)(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:

543.8(b)(1)(i) The bingo card inventory can be accounted for at all times; and

543.8 (b)(1)(ii) Bingo cards have not been marked, altered, or otherwise manipulated.

543.8 (b)(2) Receipt from supplier.

543.8 (b)(2)(i) 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.

543.8 (b)(2)(ii) Bingo card inventory records must include the date received, quantities received, and the name of the individual conducting the inspection.

543.8 (b)(3) Storage

543.8 (b)(3)(i) 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.

543.8 (b)(3)(ii) 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.

543.8 (b)(4) Issuance and returns of inventory.

543.8 (b)(4)(i) 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:

543.8 (b)(4)(i)(A) Issuance of inventory from storage to a staging area;

543.8 (b)(4)(i)(B) Issuance of inventory from a staging area to the cage or sellers;

543.8 (b)(4)(i)(C) Return of inventory from a staging area to storage; and

543.8 (b)(4)(i)(D) Return of inventory from cage or seller to staging area or storage.

543.8 (b)(5) Cancellation and removal.

543.8 (b)(5)(i) 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.

543.8 (b)(5)(ii) Bingo cards associated with an investigation must be retained intact outside of the established removal and cancellation policy.

543.8(b)(6) Logs.

543.8(b)(6)(i) The inventory of bingo cards must be tracked and logged from receipt until use or permanent removal from inventory.

543.8(b)(6)(ii) The bingo card inventory record(s) must include:

543.8(b)(6)(ii)(A) Date;

543.8(b)(6)(ii)(B) Shift or session;

543.8(b)(6)(ii)(C) Time;

543.8(b)(6)(ii)(D) Location;

543.8(b)(6)(ii)(E) Inventory received, issued, removed, and returned;

543.8(b)(6)(ii)(F) Signature of agent performing transaction;

543.8(b)(6)(ii)(G) Signature of agent performing the reconciliation;

543.8(b)(6)(ii)(H) Any variance;

543.8(b)(6)(ii)(I) Beginning and ending inventory; and

543.8(b)(6)(ii)(J) Description of inventory transaction being performed.

2.3 BINGO CARD SALES

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

543.8(c)(2) Manual bingo card sales: In order to adequately record, track, and reconcile sales of bingo cards, the following information must be documented:

543.8(c)(2)(i) Date;

543.8(c)(2)(ii) Shift or session;

543.8(c)(2)(iii) Number of bingo cards issued, sold, and returned;

543.8(c)(2)(iv) Dollar amount of bingo card sales;

543.8(c)(2)(v) Signature, initials, or identification number of the agent preparing the record; and

543.8(c)(2)(vi) Signature, initials, or identification number of an independent agent who verified the bingo cards returned to inventory and dollar amount of bingo card sales.

2.3.1 Bingo card sales that are voided require verification and written approval of a Bingo employee with higher authority.

543.8(c)(3) Bingo card sale voids must be processed in accordance with the rules of the game and established controls that must include the following:

543.8(c)(3)(i) Patron refunds;

543.8(c)(3)(ii) Adjustments to bingo card sales to reflect voids;

543.8(c)(3)(iii) Adjustment to bingo card inventory;

543.8(c)(3)(iv) Documentation of the reason for the void; and

543.8(c)(3)(v) Authorization for all voids.

543.8(c)(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):

543.8(c)(4)(i) Date;

543.8(c)(4)(ii) Time;

543.8(c)(4)(iii) Number of bingo cards sold;

543.8(c)(4)(iv) Dollar amount of bingo card sales; and

543.8(c)(4)(v) Amount in, amount out and other associated meter information.

2.4 DRAW

543.8(d)(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.

543.8(d)(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 **543.8(d)(1)**.

543.8(d)(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.

543.8(d)(4) Verification and display of draw. Controls must be established and procedures implemented to ensure that:

543.8(d)(4)(i) 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.

543.8(d)(4)(ii) 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.

2.4.1 As balls are called, the caller immediately records the numbers.

2.5 PRIZE PAYOUT

543.8(e)(1) Controls must be established and procedures implemented for cash or cash equivalents that address the following:

543.8(e)(1)(i) Identification of the agent authorized (by position) to make a payout;

543.8(e)(1)(ii) Predetermined payout authorization levels (by position); and

543.8(e)(1)(iii) Documentation procedures ensuring separate control of the cash accountability functions.

543.8(e)(2) Verification of validity.

543.8(e)(2)(i) 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:

543.8(e)(2)(i)(A) Winning card(s);

543.8(e)(2)(i)(B) Objects drawn; and

543.8(e)(2)(i)(C) The previously designated arrangement of numbers or designations on such cards, as described in **25 U.S.C. 2703(7)(A)**.

543.8(e)(2)(ii) At least two agents must verify that the card, objects drawn, and previously designated arrangement were valid for the game in play.

543.8(e)(2)(iii) Where an automated verification method is available, verification by such method is acceptable.

543.8(e)(3) Validation.

543.8(e)(3)(i) 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.

543.8(e)(3)(ii) For automated payouts, the system may serve as the sole validator of the claim.

543.8(e)(4) Verification.

543.8(e)(4)(i) 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.

543.8(e)(4)(ii) For automated payouts, the system may serve as the sole verifier that the pattern has been achieved on the winning card.

543.8(e)(5) Authorization and signatures.

543.8(e)(5)(i) 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.

543.8(e)(5)(ii) 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:

543.8(e)(5)(ii)(A) \$5,000 for a Tier A facility;

543.8(e)(5)(ii)(B) \$10,000 at a Tier B facility;

543.8(e)(5)(ii)(C) \$20,000 for a Tier C facility; or

543.8(e)(5)(ii)(D) \$50,000 for a Tier C facility with over \$100,000,000 in gross gaming revenues.

543.8(e)(5)(iii) The predetermined thresholds, whether set at the MICS level or lower, must be authorized by management, approved by the TGRA, documented, and maintained.

543.8(e)(5)(iv) 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.

543.8(e)(6) Payout records, including manual payout records, must include the following information:

543.8(e)(6)(i) Date and time;

543.8(e)(6)(ii) Amount of the payout (alpha & numeric for player interface payouts); and

543.8(e)(6)(iii) Bingo card identifier or player interface identifier.

543.8(e)(6)(iv) Manual payout records must also include the following:

543.8(e)(6)(iv)(A) Game name or number;

543.8(e)(6)(iv)(B) Description of pattern covered, such as cover-all or four corners;

543.8(e)(6)(iv)(C) Signature of all, but not less than two, agents involved in the transaction;

543.8(e)(6)(iv)(D) For override transactions, verification by a supervisory or management agent independent of the transaction; and

543.8(e)(6)(iv)(E) Any other information necessary to substantiate the payout.

2.6 CASH AND CASH EQUIVALENT CONTROLS

543.8(f)(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.

543.8(f)(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:

543.8(f)(2)(i) Inventory, including any increases or decreases;

543.8(f)(2)(ii) Transfers;

543.8(f)(2)(iii) Exchanges, including acknowledging signatures or initials; and

543.8(f)(2)(iv) Resulting variances.

- 543.8(f)(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.

2.7 TECHNOLOGIC AIDS TO THE PLAY OF BINGO

- 543.8(g)** 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:

543.8(g)(1) Shipping and receiving.

- 543.8(g)(1)(i)** 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:

543.8(g)(1)(i)(A) Notification of pending shipments must be provided to the TGRA by the gaming operation;

543.8(g)(1)(i)(B) Certification in accordance with **25 CFR part 547**;

543.8(g)(1)(i)(C) Notification from the supplier to the TGRA, or the gaming operation as approved by the TGRA, of the shipping date and expected date of delivery. The shipping notification must include:

543.8(g)(1)(i)(C)(1) Name and address of the supplier;

543.8(g)(1)(i)(C)(2) Description of shipment;

543.8(g)(1)(i)(C)(3) For player interfaces: a serial number;

543.8(g)(1)(i)(C)(4) For software: software version and description of software;

543.8(g)(1)(i)(C)(5) Method of shipment; and

543.8(g)(1)(i)(C)(6) Expected date of delivery.

543.8(g)(1)(ii) Procedures must be implemented for the exchange of Class II gaming system components for maintenance and replacement.

543.8(g)(1)(iii) Class II gaming system components must be shipped in a secure manner to deter unauthorized access.

543.8(g)(1)(iv) 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.

543.8(g)(2) Access credential control methods.

543.8(g)(2)(i) Controls must be established to restrict access to the Class II gaming system components, as set forth in **543.20**, Information and Technology.

543.8(g)(3) Recordkeeping and audit processes.

543.8(g)(3)(i) The gaming operation must maintain the following records, as applicable, related to installed game servers and player interfaces:

543.8(g)(3)(i)(A) Date placed into service;

543.8(g)(3)(i)(B) Date made available for play;

543.8(g)(3)(i)(C) Supplier;

543.8(g)(3)(i)(D) Software version;

543.8(g)(3)(i)(E) Serial number;

543.8(g)(3)(i)(F) Game title;

543.8(g)(3)(i)(G) Asset and/or location number;

543.8(g)(3)(i)(H) Seal number; and

543.8(g)(3)(i)(I) Initial meter reading.

543.8(g)(3)(ii) Procedures must be implemented for auditing such records in accordance with **543.23**, Audit and Accounting.

543.8(g)(4) System software signature verification.

543.8(g)(4)(i) 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.

543.8(g)(4)(ii) An agent independent of the bingo operation must perform system software signature verification(s) to verify that only approved software is installed.

- 543.8(g)(4)(iii)** Procedures must be implemented for investigating and resolving any software verification variances.
- 543.8(g)(4)(iv)** Internal audits must be conducted as set forth in **543.23**, Audit and Accounting. Such audits must be documented.
- 543.8(g)(5)** Installation testing.
 - 543.8(g)(5)(i)** 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:
 - 543.8(g)(5)(i)(A)** Communication with the Class II gaming system;
 - 543.8(g)(5)(i)(B)** Communication with the accounting system;
 - 543.8(g)(5)(i)(C)** Communication with the player tracking system;
 - 543.8(g)(5)(i)(D)** Currency and vouchers to bill acceptor;
 - 543.8(g)(5)(i)(E)** Voucher printing;
 - 543.8(g)(5)(i)(F)** Meter incrementation;
 - 543.8(g)(5)(i)(G)** Pay table, for verification;
 - 543.8(g)(5)(i)(H)** Player interface denomination, for verification;
 - 543.8(g)(5)(i)(I)** All buttons, to ensure that all are operational and programmed appropriately;
 - 543.8(g)(5)(i)(J)** System components, to ensure that they are safely installed at location; and
 - 543.8(g)(5)(i)(K)** Locks, to ensure that they are secure and functioning.
- 543.8(g)(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**;
- 543.8(g)(7)** TGRA approval of all technologic aids before they are offered for play.
- 543.8(g)(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

543.8(g)(9) Dispute resolution.

2.8 OPERATIONS

543.8(h)(1) Malfunctions. Procedures must be implemented to investigate, document and resolve malfunctions. Such procedures must address the following:

543.8(h)(1)(i) Determination of the event causing the malfunction;

543.8(h)(1)(ii) Review of relevant records, game recall, reports, logs, surveillance records;

543.8(h)(1)(iii) Repair or replacement of the Class II gaming component;

543.8(h)(1)(iv) Verification of the integrity of the Class II gaming component before restoring it to operation; and

543.8(h)(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:

543.8(h)(2)(i) For player interfaces and components that accept cash or cash equivalents:

543.8(h)(2)(i)(A) Coordinate with the drop team to perform a final drop;

543.8(h)(2)(i)(B) Collect final accounting information such as meter readings, drop and payouts;

543.8(h)(2)(i)(C) Remove and/or secure any or all associated equipment such as locks, card reader, or ticket printer from the retired or removed component; and

543.8(h)(2)(i)(D) Document removal, retirement, and/or destruction.

543.8(h)(2)(ii) For removal of software components:

543.8(h)(2)(ii)(A) Purge and/or return the software to the license holder; and

543.8(h)(2)(ii)(B) Document the removal.

543.8(h)(2)(iii) For other related equipment such as blowers, cards, interface cards:

543.8(h)(2)(iii)(A) Remove and/or secure equipment; and

543.8(h)(2)(iii)(B) Document the removal or securing of equipment.

543.8(h)(2)(iv) For all components:

- 543.8(h)(2)(iv)(A)** Verify that unique identifiers, and descriptions of removed/retired components are recorded as part of the retirement documentation; and
- 543.8(h)(2)(iv)(B)** Coordinate with the accounting department to properly retire the component in the system records.
- 543.8(h)(2)(v)** 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:
 - 543.8(h)(2)(v)(A)** Methods of destruction;
 - 543.8(h)(2)(v)(B)** Witness or surveillance of destruction;
 - 543.8(h)(2)(v)(C)** Documentation of all components destroyed; and
 - 543.8(h)(2)(v)(D)** Signatures of agent(s) destroying components attesting to destruction.

2.9 VOUCHERS

- 543.8(i)(1)** Controls must be established and procedures implemented to:
 - 543.8(i)(1)(i)** Verify the authenticity of each voucher redeemed.
 - 543.8(i)(1)(ii)** If the voucher is valid, verify that the patron is paid the appropriate amount.
 - 543.8(i)(1)(iii)** 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.
 - 543.8(i)(1)(iv)** Retain payment documentation for reconciliation purposes.
 - 543.8(i)(1)(v)** For manual payment of a voucher of \$500 or more, require a supervisory employee to verify the validity of the voucher prior to payment.
- 543.8(i)(2)** Vouchers paid during a period while the voucher system is temporarily out of operation must be marked “paid” by the cashier.
- 543.8(i)(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.

543.8(i)(4) Paid vouchers must be maintained in the cashier's accountability for reconciliation purposes.

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

2.10 ELECTRONIC EQUIPMENT

2.10.1 If the gaming operation utilizes electronic equipment in connection with the play of bingo, then the following standards shall also apply;

2.10.1(a) If the electronic equipment contains a bill acceptor, then **542.21(d) & 542.21(e), or 542.41(d) and 542.41(e)** (as applicable) shall apply

2.10.1(b) If the electronic equipment uses a bar code or microchip reader, the reader shall be tested periodically by Slot Technician personnel to determine that it is correctly reading the bar code or the microchip

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

2.10.1(d) If the electronic equipment utilizes patron account access cards for activation of play, then **542.13(o)** shall apply.

2.11 HOST REQUIREMENTS GAME INFORMATION AND SALES INFORMATION (LINKED ELECTRONIC GAMES)

2.11.1 Providers of any linked electronic game(s) shall maintain complete records of game data for a period of one (1) year from the date the games are played (or a time frame established by the STGC). This data may be kept in an archived manner, provided the information can be produced with twenty-four (24) hours upon request. In any event, game data for the preceding seventy-two (72) hours shall be immediately accessible;

2.11.2 Data required to be maintained for each game played includes:

2.11.2(a) Date and time of game start and game end;

2.11.2(b) Sales information by location;

2.11.2(c) Money distribution by location;

2.11.2(d) Refund totals by location;

2.11.2(e) Identification number of winning card(s);

2.11.2(f) Ordered list of bingo balls drawn; and

2.11.2(g) Prize amounts at start and end of game.

2.11.3 Providers of any linked electronic game(s) shall maintain complete records of sales data for a period of one (1) year from the date the games are played (or a time frame established by the STGC). This data may be kept in any archived manner, provided the information can be produced within twenty four (24) hours upon request. In any event, sales data for the preceding ten (10) days shall be immediately accessible. Summary information must be accessible for at least 120 days.

2.11.4 Sales information required shall include:

2.11.4(a) Daily sales totals by location;

2.11.4(b) Cash distribution by location;

2.11.4(c) Game by game sales, prizes, refunds, by location; and

2.11.4(d) Daily network summary, by game, by location.

2.12 REMOTE HOST REQUIREMENTS (LINKED ELECTRONIC GAMES)

2.12.1 Linked game providers shall maintain online records at the remote host site for any game played. These records shall remain online until the conclusion of the session of which the game is a part. Following the conclusion of the session, records may be archived, but in any event, must be retrievable in a timely manner for at least seventy-two (72) hours following the close of the session. Records shall be accessible through some archived media for at least ninety (90) days from the date of the game.

2.12.2 Game information required includes date and time of game start and game end, sales totals, money distribution (prizes) totals, and refund totals.

2.12.3 Sales information required includes cash register reconciliation's, detail and summary records for purchases, prizes, refunds, credits, and game/sales balance for each session.

2.13 STANDARDS FOR PLAYER ACCOUNTS (PROXY PLAY AND LINKED ELECTRONIC GAMES)

2.13.1 Prior to participating in any game, players shall be issued a unique account number.

2.13.2 The player account number shall be issued through the following means:

- 2.13.2(a) Through the use of point-of-sale (cash register device);
 - 2.13.2(b) By assignment through an individual play station; or
 - 2.13.2(c) Through the incorporation of a “player tracking” media.
- 2.13.3 Printed receipts issued in conjunction with any player account include a time/date stamp.
- 2.13.4 All player transactions shall be maintained, chronologically by account number, through electronic means on a data storage device. These transaction records shall be maintained online throughout the active game and for at least twenty-four (24) hours before they can be stored on off-line data storage media.
- 2.13.5 The game software shall provide the ability to, upon request, produce a printed account history, including all transactions, and a printed game summary (total purchases, deposits, wins and debits, for any account that has been active in the game during the preceding twenty-four (24) hours.
- 2.13.6 The game software shall provide a “player account summary” at the end of every game. The summary shall list all accounts for which there were any transaction during that game day and include total purchases, total deposits, total credits (wins), total debits (cash-outs) and ending balances.

2.14 FILLS FOR BINGO (MANUAL FILLS)

- 2.14.1 Request for Fill slips will be filled out by supervisory personnel before the issuance of fill slips and transfer of cash equivalents.
- 2.14.2 The two (2) physical parts of each Request for Fill slip shall be utilized as follows:
 - 2.14.2(a) The original shall be transported from the requesting department, by Security personnel, and retained by the Cage when the fill is completed; and
 - 2.14.2(b) The first copy shall be retained by the requesting department and used for verification of monies requested.
- 2.14.3 The Request for Fill shall be transported to the Cage by Security personnel.
- 2.14.4 The following shall be noted on all copies of the Request for Fill slip:
 - 2.14.4(a) The date and shift during which the request occurred;

- 2.14.4(b) The denomination of the money being distributed;
 - 2.14.4(c) The total amount of the money being distributed;
 - 2.14.4(d) The total amount of all denominations of money being distributed;
 - 2.14.4(e) The gaming department from which the money is being distributed;
 - 2.14.4(f) Signature of the preparer.
- 2.14.5 The Request for Fill slip shall be signed by at least the following persons:
 - 2.14.5(a) Department supervisor who prepared the Request for Fill slip;
 - 2.14.5(b) Cashier who issued the fill according to the Request for Fill slip; and
- 2.14.6 When a Request for Fill is voided, the requesting supervisor shall clearly mark “VOID” across the face of the original and first copy, the supervisor and one other person independent of the transactions shall sign both the original and copy, and shall submit them to the Accounting Department for retention and accountability.
- 2.14.7 The three parts of each fill slip shall be utilized as follows (Whiz Machine);
 - 2.14.7(a) The original shall be transported to the requesting department with the fill and, after the appropriate signatures and employee numbers are obtained, it shall be placed in the department’s bank.
 - 2.14.7(b) The first copy shall be retained in the Cage for reconciliation of the cashier’s bank; and
 - 2.14.7(c) The second copy shall be retained and kept in a locked box and retained in a continuous unbroken form.
- 2.14.8 All parts noted in 9.14.4 need to be recorded on all of the three part fill slip utilized in the Whiz Machine.
- 2.14.9 All fills shall be carried directly from the Cashier’s Cage to the department by a Security Officer.
- 2.14.10 Only Accounting will have access to the locked box and restricted copies of the manual fill/credit slips.



CAGE AND VAULT STANDARDS

SECTION 3

3.0 GENERAL

- (6)1.1.** The Tribal Gaming Operation will establish on, or immediately adjacent to, the gaming floor a physical structure known as the cashier cage to house the cashiers. The cashier cage will serve as the central location for the following:
 - (6)1.1.1.** The custody of cage inventory comprised of currency, coin, patron checks, gaming chips, forms, documents, and records normally associated with the operation of a cage;
 - (6)1.1.2.** The receipt, distribution, and redemption of gaming chips in conformity with these standards; and
 - (6)1.1.3.** Such other functions normally associated with the operation of a cage.
- (6)1.2.** The cage will be designed and constructed to provide maximum security including, at a minimum, the following:
 - (6)1.2.1.** A fully enclosed structure except for openings through which items such as the gaming chips, cash, records, and documents can be passed to service the public and gaming stations;
 - (6)1.2.2.** Manually triggered silent alarm systems that are immediately available to each cage cashier work station and that are connected directly to the surveillance or security department office;
 - (6)1.2.3.** Access through a locked door; and
 - (6)1.2.4.** Include a CCTV recording system, as delineated in Section 3: Surveillance.

3.1 CONTROLS WITHIN THE CASHIER

- (6)2.1.** The ICs, Regs, or P&Ps will describe the appropriate segregation to ensure all assets are adequately protected, including but not limited to:
 - (6)2.1.1.** Identification of all document forms and/or reports used as a part of the cage cashier functions;

- (6)2.1.2. End of shift procedures and reconciling total closing inventory with the opening inventory incorporating a “Blind” count process;
- (6)2.1.3. Designation of an imprest bank/cash drawer(s) and amount;
- (6)2.1.4. Designation of a floating bank/cash drawer(s) for applicable service fees;
- (6)2.1.5. Description of the method for effectively canceling gaming station’s cash slips;
- (6)2.1.6. Description of the process of gaming chips removed from gaming stations in exchange for the issuance of a Credit;
- (6)2.1.7. Description of the process of requests for disbursal of gaming chips for the issuance of a Fill;
- (6)2.1.8. Description of the process of receiving currency and/or gaming chips from the Count Room;
- (6)2.1.9. Description of the process of receiving currency and/or gaming chips from the patrons;
- (6)2.1.10. Description of the preparation and closing the end of the gaming day activity process for the identified forms and/or reports;
- (6)2.1.11. Description of the method of delivery to the accounting department and/or describes the secured location of the identified forms and/or reports to be retrieved by a designated individual; and
- (6)2.1.12. Description of the process of counting down the Cage and Vault inventories by at least two persons independently from each other as evidenced by their signatures (**and employee numbers^{STGC}**) on the identified forms and/or reports.

3.2 TITLE 31 ANTI-MONEY LAUNDERING/CASH TRANSACTION REPORTING

- (6)3.1. ICs, Regs, or P&Ps will describe the method in which the Tribal Gaming Operation will comply with all applicable laws regarding anti-money laundering and cash transactions reporting.
- 3.2.1 The STGC, or the gaming operation(s) as approved by the STGC, shall develop internal control standards that contain Title 31 currency transaction reporting requirements that adequately address the Internal Revenue Service (IRS) Regulation 31CFR part 103.
- 3.2.2 The gaming operation(s) shall designate a Title 31 Compliance Officer.

- 3.2.3** The gaming operation(s) shall formalize a Title 31 training program that will be reviewed and approved by the STGC.

3.3 COMPUTER APPLICATIONS

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

3.4 PERSONAL, CASHIER'S, PAYROLL, AND COUNTER CHECKS

- 542.14(b)(1)** If personal checks, cashier's checks, payroll checks, or counter checks are cashed at the cage, the Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, shall establish and the gaming operation shall comply with appropriate controls for purposes of security and integrity.
- 542.14(b)(2)** The Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, shall establish and the gaming operation shall comply with procedures for the acceptance of personal checks, collecting and recording checks returned to the gaming operation after deposit, re-deposit, and write-off authorization.
- 542.14(b)(3)** When counter checks are issued, the following shall be included on the check:
- 542.14(b)(3)(i)** The customer's name and signature;
 - 542.14(b)(3)(ii)** The dollar amount of the counter check (both alpha and numeric);
 - 542.14(b)(3)(iii)** Customer's bank name and bank account number;
 - 542.14(b)(3)(iv)** Date of issuance; and
 - 542.14(b)(3)(v)** Signature or initials (**and employee number^{STGC}**) of the person approving the counter check transaction.
- 542.14(b)(4)** When traveler's checks or other guaranteed drafts such as cashier's checks are presented, the cashier shall comply with the examination and documentation procedures as required by the issuer.

3.5 CUSTOMER DEPOSITED FUNDS

542.14(c) If a gaming operation permits a customer to deposit funds with the gaming operation at the cage, the following standards shall apply.

542.14(c)(1) The receipt or withdrawal of a customer deposit shall be evidenced by at least a two-part document with one copy going to the customer and one copy remaining in the cage file.

542.14(c)(2) The multi-part receipt shall contain the following information:

542.14(c)(2)(i) Same receipt number on all copies;

542.14(c)(2)(ii) Customer's name and signature;

542.14(c)(2)(iii) Date of receipt and withdrawal;

542.14(c)(2)(iv) Dollar amount of deposit/withdrawal; and

542.14(c)(2)(v) Nature of deposit (cash, check, chips); however,

542.14(c)(2)(vi) Provided all of the information in paragraph **542.14(c)(2)(i)** through **542.14(c)(2)(v)** is available, the only required information for all copies of the receipt is the receipt number.

542.14(c)(3) The Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, shall establish and the gaming operation shall comply with procedures that:

542.14(c)(3)(i) Maintain a detailed record by customer name and date of all funds on deposit;

542.14(c)(3)(ii) Maintain a current balance of all customer cash deposits that are in the cage/vault inventory or accountability; and

542.14(c)(3)(iii) Reconcile this current balance with the deposits and withdrawals at least daily.

542.14(c)(4) The gaming operation, as approved by the Tribal gaming regulatory authority, shall describe the sequence of the required signatures attesting to the accuracy of the information contained on the customer deposit or withdrawal form ensuring that the form is signed by the cashier.

542.14(c)(5) All customer deposits and withdrawal transactions at the cage shall be recorded on a cage accountability form on a per-shift basis.

- 542.14(c)(6)** Only cash, cash equivalents, chips, and tokens shall be accepted from customers for the purpose of a customer deposit.
- 542.14(c)(7)** The Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, shall establish and the gaming operation shall comply with procedures that verify the customer's identity, including photo identification.
- 542.14(c)(8)** A file for customers shall be prepared prior to acceptance of a deposit.

3.6 CAGE AND VAULT ACCOUNTABILITY STANDARDS

- 542.14(d)(1)** All transactions that flow through the cage shall be summarized on a cage accountability form on a per shift basis and shall be supported by documentation.
- 542.14(d)(2)** The cage and vault (including coin room) inventories shall be counted by the oncoming and outgoing cashiers. These employees shall make individual counts for comparison for accuracy and maintenance of individual accountability. Such counts shall be recorded at the end of each shift during which activity took place. All discrepancies shall be noted and investigated. Unverified transfers of cash and/or cash equivalents are prohibited.

3.7 CHIP AND TOKEN STANDARDS

- 542.14(e)** The Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, shall establish and the gaming operation shall comply with procedures for the receipt, inventory, storage, and destruction of gaming chips and tokens.

3.8 COUPON STANDARDS

- 542.14(f)** Any program for the exchange of coupons for chips, tokens, and/or another coupon program shall be approved by the Tribal gaming regulatory authority prior to implementation. If approved, the gaming operation shall establish and comply with procedures that account for and control such programs.
- 3.8.1** All coupons and gift certificates shall be effectively cancelled (e.g. stamped, torn, marked) to prevent the possibility of future improper redemption.

3.9 ACCOUNTING/AUDITING STANDARDS

- 542.14(g)(1)** The cage accountability shall be reconciled to the general ledger at least monthly.

- 542.14(g)(2)** A trial balance of gaming operation accounts receivable, including the name of the customer and current balance, shall be prepared at least monthly for active, inactive, settled or written-off accounts.
- 542.14(g)(3)** The trial balance of gaming operation accounts receivable shall be reconciled to the general ledger each month. The reconciliation and any follow-up performed shall be documented, maintained for inspection, and provided to the Tribal gaming regulatory authority upon request.
- 542.14(g)(4)** On a monthly basis an evaluation of the collection percentage of credit issued to identify unusual trends shall be performed.
- 542.14(g)(5)** All cage and credit accounting procedures and any follow-up performed shall be documented, maintained for inspection, and provided to the Tribal gaming regulatory authority upon request.

3.10 EXTRANEOUS ITEMS

- 542.14(h)** The Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, shall establish and the gaming operation shall comply with procedures to address the transporting of extraneous items, such as coats, purses, and/or boxes, into and out of the cage, coin room, count room, and/or vault.

3.11 UNCLAIMED JACKPOTS

- 3.11.1** The gaming operation(s) as approved by the STGC, shall establish internal controls that describe how the gaming operation will handle unclaimed jackpots.

CLASS II CAGE, VAULT, KIOSK, CASH AND CASH EQUIVALENTS

3.12 SUPERVISION

- 543.18(a)** Supervision must be provided as needed for cage, vault, kiosk, and other operations using cash or cash equivalents by an agent(s) with authority equal to or greater than those being supervised.

3.13 CHECK CASHING

- 543.18(b)(1)** If checks are cashed at the cage, the controls must provide for security and integrity. For each check cashing transaction, the agent(s) conducting the transaction must:

- 543.18(b)(1)(i)** Verify the patron's identity;
- 543.18(b)(1)(ii)** Examine the check to ensure it includes the patron's name, current address, and signature;
- 543.18(b)(1)(iii)** For personal checks, verify the patron's check cashing authority and record the source and results in accordance with management policy; however
- 543.18(b)(1)(iv)** If a check guarantee service is used to guarantee the transaction and the procedures required by the check guarantee service are followed, then the above requirements do not apply.
- 543.18(b)(2)** When counter checks are issued, the following must be included on the check:
 - 543.18(b)(2)(i)** The patron's name and signature;
 - 543.18(b)(2)(ii)** The dollar amount of the counter check;
 - 543.18(b)(2)(iii)** Patron's bank name, bank routing, and account numbers;
 - 543.18(b)(2)(iv)** Date of issuance; and
 - 543.18(b)(2)(v)** Signature of the agent approving the counter check transaction.
- 543.18(b)(3)** Checks that are not deposited in the normal course of business, as established by management, (held checks) are subject to **(543.15)** lines of credit standards.
- 543.18(b)(4)** When traveler's checks or other guaranteed drafts, such as cashier's checks, are presented, the cashier must comply with the examination and documentation procedures as required by the issuer.
- 543.18(b)(5)** If a third party check cashing or guarantee service is used, the examination and documentation procedures required by the service provider apply, unless otherwise provided by tribal law or regulation.

3.14 CAGE AND VAULT ACCOUNTABILITY

- 543.18(c)(1)** All transactions that flow through the cage must be summarized for each work shift of the cage and must be supported by documentation.
- 543.18(c)(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).

- 543.18(c)(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.
- 543.18(c)(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.

3.15 KIOSKS

- (7)1.1.** The Minimum Internal Controls Standards (MICS) in this section apply to Redemption Kiosks only if utilized at the Tribal Gaming Facility.
- (7)1.2.** Redemption Kiosks and their associated components shall be tested and certified by as delineated in Section 5: Information Technology.
- (7)1.3.** Redemption Kiosks Surveillance requirements are delineated in Section 3: Surveillance.
- (7)1.4.** ICs, Regs, or P&Ps will describe the process for the following to ensure Redemption Kiosk Integrity and appropriate segregation of duties, but not limited to:
- (7)1.4.1.** Storage of Cassettes;
 - (7)1.4.2.** Loading Cassettes with Currency;
 - (7)1.4.3.** Filling the Kiosk with Cassettes;
 - (7)1.4.4.** Collection and transportation of Cassettes;
 - (7)1.4.5.** Reconciling the Cassettes; and
 - (7)1.4.6.** Redemption Kiosk Machine Integrity.
- (7)1.5.** Access to Keys shall comply with **Section 8: Key Integrity**.
- (7)1.6.** ICs, Regs, or P&Ps will describe the Accounting/Auditing Procedures to ensure the integrity of the Redemption Kiosk.

- 543.18(d)(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.
- 543.18(d)(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.
- 543.18(d)(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.
- 543.18(d)(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.
- 543.18(d)(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.
- 543.18(d)(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):
- 543.18(d)(6)(i)** Starting balance dollar amount per financial instrument;
 - 543.18(d)(6)(ii)** Starting balance number of items per financial instrument;
 - 543.18(d)(6)(iii)** Dollar amount per financial instrument issued;
 - 543.18(d)(6)(iv)** Number of items per financial instrument issued;
 - 543.18(d)(6)(v)** Dollar amount per financial instrument issued;
 - 543.18(d)(6)(vi)** Number of items per financial instrument redeemed;
 - 543.18(d)(6)(vii)** Dollar amount per financial instrument increases;
 - 543.18(d)(6)(viii)** Number of items per financial instrument increases;
 - 543.18(d)(6)(ix)** Dollar amount per financial instrument decreases;
 - 543.18(d)(6)(x)** Number of items per financial instrument decreases;
 - 543.18(d)(6)(xi)** Ending balance dollar amount per financial instrument; and
 - 543.18(d)(6)(xii)** Ending balance number of items per financial instrument.

3.16 PATRON DEPOSITED FUNDS

543.18(e) If a gaming operation permits a patron to deposit funds with the gaming operation at the cage, and when transfers of patron deposited funds are transferred to a gaming area for wagering purposes, the following standards apply:

543.18(e)(1) The receipt or withdrawal of a patron deposit must be documented, with a copy given to the patron and a copy remaining in the cage.

543.18(e)(2) Both copies of the document of receipt or withdrawal must contain the following information:

543.18(e)(2)(i) Same receipt number on each copy;

543.18(e)(2)(ii) Patron's name and signature;

543.18(e)(2)(iii) Date of receipt and withdrawal;

543.18(e)(2)(iv) Dollar amount of deposit/withdrawal (for foreign currency transactions include the US dollar equivalent, the name of the foreign country, and the amount of the foreign currency by denomination);

543.18(e)(2)(v) Nature of deposit/withdrawal; and

543.18(e)(2)(vi) Name and signature of the agent who conducted the transaction.

543.18(e)(3) Procedures must be established and complied with for front money deposits to:

543.18(e)(3)(i) Maintain a detailed record by patron name and date of all funds on deposit;

543.18(e)(3)(ii) Maintain a current balance of all patron deposits that are in the cage/vault inventory or accountability; and

543.18(e)(3)(iii) Reconcile the current balance with the deposits and withdrawals at least daily.

3.17 PROMOTIONAL PAYMENTS, DRAWINGS, AND GIVEAWAY PROGRAMS

543.18(f) 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.

- 543.18(f)(1)** All payments must be documented to support the cage accountability.
- 543.18(f)(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:
- 543.18(f)(2)(i)** Date and time;
 - 543.18(f)(2)(ii)** Dollar amount of payment or description of personal property;
 - 543.18(f)(2)(iii)** Reason for payment; and
 - 543.18(f)(2)(iv)** Patron's name and confirmation that identity was verified (drawings only).
 - 543.18(f)(2)(v)** 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.

3.18 CHIPS AND TOKENS

- 543.18(g)** 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:
- 543.18(g)(1)** Purchase;
 - 543.18(g)(2)** Receipt;
 - 543.18(g)(3)** Inventory;
 - 543.18(g)(4)** Storage; and
 - 543.18(g)(5)** Destruction.

3.19 VOUCHERS

- 543.18(h)(1)** Controls must be established and procedures implemented to:
- 543.18(h)(1)(i)** Verify the authenticity of each voucher redeemed.
 - 543.18(h)(1)(ii)** If the voucher is valid, verify that the patron is paid the appropriate amount.

543.18(h)(1)(iii) 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.

543.18(h)(1)(iv) Retain payment documentation for reconciliation purposes.

543.18(h)(1)(v) For manual payment of a voucher of \$500 or more, require a supervisory employee to verify the validity of the voucher prior to payment.

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

543.18(h)(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.

543.18(h)(4) Paid vouchers must be maintained in the cashier's accountability for reconciliation purposes.

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

3.20 CAGE AND VAULT ACCESS

543.18(i) Controls must be established and procedures implemented to:

543.18(i)(1) Restrict physical access to the cage to cage agents, designated staff, and other authorized persons; and

543.18(i)(2) Limit transportation of extraneous items such as personal belongings, tool boxes, beverage containers, etc., into and out of the cage.

3.21 VARIANCES

543.18(j) 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.

3.22 WAGERING ACCOUNTS

3.22.1 Wagering account must be established and accounted for at one designated area (i.e. Casino Cage). All deposits/withdrawals and account adjustment transactions must be accounted for through the same designated area.

3.22.2 An employee of the Gaming Operation(s) must record, verify and maintain the following on a registration application:

3.22.2(a) Identity of the patron;

3.22.2(b) Patron's date of birth;

3.22.2(c) Patron's physical address;

3.22.2(d) Patron's social security number;

3.22.2(e) Patron's account number; and

3.22.2(f) Patron's signature attesting to the following:

3.22.2(f)(1) Information provided by the patron to the Gaming Operation(s) to open the wagering account is accurate;

3.22.2(f)(2) Patron has reviewed and acknowledged the rules and procedures established by the Gaming Operation(s) for use of the wagering account;

3.22.2(f)(3) Patron has been informed of and acknowledged that they are prohibited from allowing any other person not assigned to the wagering account access to or use of their wagering account; and

3.22.2(f)(3) Patron consents to the monitoring and recording by the Gaming Operation(s) of the use of the wagering account.

3.22.3 A list of each person assigned to each individual wagering account and must include the date each person was added or removed from the account.

3.22.4 Prior to allowing any wager from a patron, the Gaming Operation(s) must require the patron to personally appear before an employee of the Gaming Operation(s) at the Gaming Operation(s) physical address. The employee must perform the following:

3.22.4(a) Examine in the patron's presence, the patron's valid government issued picture identification confirming the patron's identity.

3.22.4(b) Document the following on the registration application:

3.22.4(b)(1) Type of identification examined, identification number (i.e. Driver License number), expiration date and date examined.

- 3.22.4(b)(2)** The patron is not on the list of excluded persons maintained by the Gaming Operation(s) Security Department.
 - 3.22.4(b)(3)** Wagering account has not been created using an anonymous or fictitious name.
 - 3.22.4(b)(4)** Date and time the patron's account is opened.
- 3.22.5** The Gaming Operation(s) shall prohibit wagering prior to performing the identification verification required by 3.22.4 above. Procedures must be delineated in Gaming Operation(s) Policies and Procedures.
- 3.22.6** Suspended wagering accounts can only be reactivated after re-verifying information required by **3.22.2** of this section. Supervisor approval is required for re-verification and must be documented and maintained.
- 3.22.7** The Gaming Operation(s) must provide a secure method for each patron to access funds in a wagering account. Procedures must be delineated in Gaming Operation(s) Policies and Procedures.
- 3.22.8** Records of each deposit/withdrawal/adjustment must be documented and maintained that details the following information:
 - 3.22.8(a)** Patron's name, wagering account number, signature or verification of secure patron identification (i.e. adjustments do not need a patron's signature or verification of secure patron identification).
 - 3.22.8(b)** Date and time of deposit/withdrawal or account adjustment.
 - 3.22.8(c)** Dollar amount of deposit/withdrawal or account adjustment.
 - 3.22.8(d)** Nature of deposit/withdrawal.
 - 3.22.8(e)** Reason for adjustment to wagering account, if applicable.
 - 3.22.8(f)** Information for deposits/withdrawals above shall be included on a receipt as follows:
 - 3.22.8(f)(1)** Manual deposit/withdrawal must be evidenced by at least a two-part document, one part must remain in the cashier's area and the other part must be given to the patron. (document must include the same number on all copies and include the signature of the employee handling the transaction); or
 - 3.22.8(f)(2)** Computerized deposit/withdrawal is evidenced through an electronic receipt which must be provided to the patron.

- 3.22.9** The Gaming Operation(s) must ensure that funds withdrawn by a patron from a wagering account are not transferred to any other account, unless the other account is controlled by the patron.
- 3.22.10** Adjustments to wagering account must be documented and maintained and must be authorized by management.
- 3.22.11** Promotional credits or bonus credits, determine how such credits are identified within the wagering account and must delineated in Gaming Operation(s) Policies and Procedures.
- 3.22.12** Detailed wagering report for each wagering account must be created upon request to the patron that includes the following:
- 3.22.12(a)** Account number;
 - 3.22.12(b)** Name of all patron(s) registered to the account;
 - 3.22.12(c)** Beginning balance;
 - 3.22.12(d)** All transactions listed that include:
 - 3.22.12(d)(1)** Date and time;
 - 3.22.12(d)(2)** Amount of transaction;
 - 3.22.12(d)(3)** Transaction type (i.e. deposit, withdrawal)
 - 3.22.12(d)(4)** Gaming area, if applicable; and
 - 3.22.12(d)(5)** Patron(s)/employee(s) who initiated and authorized the transaction.
 - 3.22.12(e)** Totaled by credits and by debits; and
 - 3.22.12(f)** Ending balance.
- 3.22.13** Wagering account balance summary report, by wagering account number and in total, must be created at least daily that includes the following:
- 3.22.13(a)** Beginning balance;
 - 3.22.13(b)** Dollar amounts of credits and debits; and
 - 3.22.13(c)** Ending balance.

Note: All wagering accounts, regardless of account balance, must be included on the wagering account balance summary report.



CLASS II GAMING SYSTEM STANDARDS

SECTION 4

4.0 GAMING PROMOTIONS

- 543.12(a)** Supervision must be provided as needed for gaming promotions and player tracking by an agent(s) with authority equal to or greater than those being supervised.
- 543.12(b)** 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:
- 543.12(b)(1)** The rules of play;
 - 543.12(b)(2)** The nature and value of the associated prize(s) or cash award(s);
 - 543.12(b)(3)** Any restrictions or limitations on participant eligibility;
 - 543.12(b)(4)** The date(s), time(s), and location(s) for the associated promotional activity or activities;
 - 543.12(b)(5)** Any other restrictions or limitations, including any related to the claim of prizes or cash awards;
 - 543.12(b)(6)** The announcement date(s), time(s), and location(s) for the winning entry or entries; and
 - 543.12(b)(7)** Rules governing promotions offered across multiple gaming operations, third party sponsored promotions, and joint promotions involving third parties.
- 543.12(c)(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.

- 543.12(c)(2)** All other changes to the player tracking system must be appropriately documented.
- 543.12(d)** 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.

4.1 RULES OF GENERAL APPLICATION

- 547.4(a)** No Class II gaming system may cheat or mislead users. All prizes advertised must be available to win during the game. A test laboratory must calculate and/or verify the mathematical expectations of game play, where applicable, in accordance with the manufacturer stated submission. The results must be included in the test laboratory's report to the TGRA. At the request of the TGRA, the manufacturer must also submit the mathematical expectations of the game play to the TGRA.
- 547.4(b)** Approved gaming equipment and software only. All gaming equipment and software used with Class II gaming systems must be identical in all respects to a prototype reviewed and tested by a testing laboratory and approved for use by the TGRA pursuant to **547.5(a)** through **547.5(c)**.
- 547.4(c)** Proper functioning. All gaming equipment and software used with Class II gaming systems must perform according to the manufacturer's design and operating specifications.
- 547.5(a)** Grandfathered gaming systems: Any Class II gaming system manufactured before November 10, 2008, that is not already certified pursuant to this sub-section or compliant with paragraph **547.5(c)** of this section may be made available for use at any tribal gaming operation if:
- 547.5(a)(1)** The TGRA submits the Class II gaming system software that affects the play of the Class II game, together with the signature verification required by **547.8(f)** to a testing laboratory recognized pursuant to paragraph **547.5(f)** of this section within 120 days after October 22, 2012;
 - 547.5(a)(2)** The testing laboratory tests the submission to the standards established by **547.8(b)**, **547.8(f)**, **547.14**, and any additional technical standards adopted by the TGRA;
 - 547.5(a)(3)** The testing laboratory provides the TGRA with a formal written report setting forth and certifying to the findings and conclusions of the test;
 - 547.5(a)(4)** The TGRA makes a finding, in the form of a certificate provided to the supplier or manufacturer of the Class II gaming system, that the Class II

gaming system qualifies for grandfather status under the provisions of this section. A TGRA may make such a finding only upon receipt of a testing laboratory's report that the Class II gaming system is compliant with **547.8(b)**, **547.8(f)**, **547.14**, and any other technical standards adopted by the TGRA. If the TGRA does not issue the certificate, or if the testing laboratory finds that the Class II gaming system is not compliant with **547.8(b)**, **547.8(f)**, **547.14**, or any other technical standards adopted by the TGRA, then the gaming system must immediately be removed from play and not be utilized.

547.5(a)(5) The TGRA retains a copy of any testing laboratory's report so long as the Class II gaming system that is the subject of the report remains available to the public for play; and

547.5(a)(6) The TGRA retains a copy of any certificate of grandfather status so long as the Class II gaming system that is the subject of the certificate remains available to the public for play.

547.5(b) Grandfather provisions. All Class II gaming systems manufactured on or before November 10, 2008, that have been certified pursuant to paragraph **547.5(a)** of this section, are grandfathered Class II gaming systems for which the following provisions apply:

547.5(b)(1) Grandfathered Class II gaming systems may continue in operation for a period of ten years from November 10, 2008.

547.5(b)(2) Grandfathered Class II gaming systems may only be used as approved by the TGRA. The TGRA must transmit its notice of that approval, identifying the grandfathered Class II gaming system and its components, to the Commission.

547.5(b)(3) Remote communications may only be allowed if authorized by the TGRA.

547.5(b)(4) As permitted by the TGRA, individual hardware or software components of a grandfathered Class II gaming system may be repaired or replaced to ensure proper functioning, security, or integrity of the grandfathered Class II gaming system.

547.5(b)(5) All modifications that affect the play of a grandfathered Class II gaming system must be approved pursuant to paragraph **547.5(c)** of this section, except for the following:

547.5(b)(5)(i) Any software modifications that the TGRA finds will maintain or advance the Class II gaming system's overall compliance with this

part or any applicable provisions of part 543 of this chapter, after receiving a new testing laboratory report that the modifications are compliant with the standards established by **547.4(a)**, **547.8(b)**, **547.14**, and any other standards adopted by the TGRA;

547.5(b)(5)(ii) Any hardware modifications that the TGRA finds will maintain or advance the Class II gaming system's overall compliance with this part or any applicable provisions of part 543 of this chapter; and

547.5(b)(5)(iii) Any other modification to the software of a grandfathered Class II gaming system that the TGRA finds will not detract from, compromise or prejudice:

547.5(b)(5)(iii)(A) The proper functioning, security, or integrity of the Class II gaming system, and

547.5(b)(5)(iii)(B) The gaming system's overall compliance with the requirements of this part or any applicable provisions of part 543 of this chapter.

547.5(b)(5)(iv) No such modification may be implemented without the approval of the TGRA. The TGRA must maintain a record of the modification so long as the Class II gaming system that is the subject of the modification remains available to the public for play and must make the record available to the Commission upon request. The Commission will only make available for public review records or portions of records subject to release under the Freedom of Information Act, 5 U.S.C. 552; the Privacy Act of 1974, 5 U.S.C. 552a; or the Indian Gaming Regulatory Act, 25 U.S.C. 2716(a).

547.5(b)(6) The player interface must exhibit information consistent with **547.7(d)** and any other information required by the TGRA.

547.5(b)(7) If a grandfathered Class II gaming system is approved pursuant to paragraph **547.5(c)** of this section, it ceases to be a grandfathered system and the restrictions of paragraph **547.5(a)** and **547.5(b)** of this section no longer apply.

547.5(c) Submission, testing, and approval generally. Except as provided in paragraphs **547.5(b)** and **547.5(d)** of this section, a TGRA may not permit the use of any Class II gaming system, or any associated cashless system or voucher system or any modification thereto, in a tribal gaming operation unless:

- 547.5(c)(1)** The Class II gaming system, cashless system, voucher system, or modification thereto has been submitted to a testing laboratory;
- 547.5(c)(2)** The testing laboratory tests the submission to the standards established by:
- 547.5(c)(2)(i)** This part;
 - 547.5(c)(2)(ii)** Any applicable provisions of part **543** of this chapter that are testable by the testing laboratory; and
 - 547.5(c)(2)(iii)** The TGRA;
- 547.5(c)(3)** The testing laboratory provides a formal written report to the party making the submission, setting forth and certifying its findings and conclusions, and noting compliance with any standard established by the TGRA pursuant to paragraph **(c)(2)(iii)** of this section;
- 547.5(c)(4)** The testing laboratory's written report confirms that the operation of a player interface prototype has been certified that it will not be compromised or affected by electrostatic discharge, liquid spills, electromagnetic interference, radio frequency interference, or any other tests required by the TGRA;
- 547.5(c)(5)** Following receipt of the testing laboratory's report, the TGRA makes a finding that the Class II gaming system, cashless system, or voucher system conforms to the standards established by:
- 547.5(c)(5)(i)** This part;
 - 547.5(c)(5)(ii)** Any applicable provisions of part **543** of this chapter that are testable by the testing laboratory; and
 - 547.5(c)(5)(iii)** The TGRA.
- 547.5(c)(6)** The TGRA retains a copy of the testing laboratory's report required by paragraph **(c)** of this section for as long as the Class II gaming system, cashless system, voucher system, or modification thereto that is the subject of the report remains available to the public for play in its tribal gaming operation.
- 547.5(d)** Emergency hardware and software modifications.
- 547.5(d)(1)** A TGRA, in its discretion, may permit the modification of previously approved hardware or software to be made available for play without prior laboratory testing or review if the modified hardware or software is:

- 547.5(d)(1)(i)** Necessary to correct a problem affecting the fairness, security, or integrity of a game or accounting system or any cashless system, or voucher system; or
- 547.5(d)(1)(ii)** Unrelated to game play, an accounting system, a cashless system, or a voucher system.
- 547.5(d)(2)** If a TGRA authorizes modified software or hardware to be made available for play or use without prior testing laboratory review, the TGRA must thereafter require the hardware or software manufacturer to:
- 547.5(d)(2)(i)** Immediately advise other users of the same hardware or software of the importance and availability of the update;
- 547.5(d)(2)(ii)** Immediately submit the new or modified hardware or software to a testing laboratory for testing and verification of compliance with this part and any applicable provisions of part **543** of this chapter that are testable by the testing laboratory; and
- 547.5(d)(2)(iii)** Immediately provide the TGRA with a software signature verification tool meeting the requirements of § **547.8(f)** for any new or modified software.
- 547.5(d)(3)** If a TGRA authorizes a software or hardware modification under this paragraph, it must maintain a record of the modification and a copy of the testing laboratory report so long as the Class II gaming system that is the subject of the modification remains available to the public for play and must make the record available to the Commission upon request. The Commission will only make available for public review records or portions of records subject to release under the Freedom of Information Act, 5 U.S.C. 552; the Privacy Act of 1974, 5 U.S.C. 552a; or the Indian Gaming Regulatory Act, 25 U.S.C. 2716(a).
- 547.5(e)** Compliance by charitable gaming operations. This part does not apply to charitable gaming operations, provided that:
- 547.5(e)(1)** The tribal government determines that the organization sponsoring the gaming operation is a charitable organization;
- 547.5(e)(2)** All proceeds of the charitable gaming operation are for the benefit of the charitable organization;
- 547.5(e)(3)** The TGRA permits the charitable organization to be exempt from this part;

547.5(e)(4) The charitable gaming operation is operated wholly by the charitable organization's employees or volunteers; and

547.5(e)(5) The annual gross gaming revenue of the charitable gaming operation does not exceed \$1,000,000.

547.5(f) Testing laboratories.

547.5(f)(1) A testing laboratory may provide the examination, testing, evaluating and reporting functions required by this section provided that:

547.5(f)(1)(i) It demonstrates its integrity, independence and financial stability to the TGRA.

547.5(f)(1)(ii) It demonstrates its technical skill and capability to the TGRA.

547.5(f)(1)(iii) If the testing laboratory is owned or operated by, or affiliated with, a tribe, it must be independent from the manufacturer and gaming operator for whom it is providing the testing, evaluating, and reporting functions required by this section.

547.5(f)(1)(iv) The TGRA:

547.5(f)(1)(iv)(A) Makes a suitability determination of the testing laboratory based upon standards no less stringent than those set out in **533.6(b)(1)(ii)** through **533.6(b)(1)(v)** of this chapter and based upon no less information than that required by **537.1** of this chapter, or

547.5(f)(1)(iv)(B) Accepts, in its discretion, a determination of suitability for the testing laboratory made by any other gaming regulatory authority in the United States.

547.5(f)(1)(v) After reviewing the suitability determination and the information provided by the testing laboratory, the TGRA determines that the testing laboratory is qualified to test and evaluate Class II gaming systems.

547.5(f)(2) The TGRA must:

547.5(f)(2)(i) Maintain a record of all determinations made pursuant to paragraphs **547.5(f)(1)(iii)** and **547.5(f)(1)(iv)** of this section for a minimum of three years and must make the records available to the

Commission upon request. The Commission will only make available for public review records or portions of records subject to release under the Freedom of Information Act, 5 U.S.C. 552; the Privacy Act of 1974, 5 U.S.C. 552a; or the Indian Gaming Regulatory Act, 25 U.S.C. 2716(a).

547.5(f)(2)(ii) Place the testing laboratory under a continuing obligation to notify it of any adverse regulatory action in any jurisdiction where the testing laboratory conducts business.

547.5(f)(2)(iii) Require the testing laboratory to provide notice of any material changes to the information provided to the TGRA.

4.2 ENROLLING AND ENABLING

547.6(a) General requirements. Class II gaming systems must provide a method to:

547.6(a)(1) Enroll and unenroll Class II gaming system components;

547.6(a)(2) Enable and disable specific Class II gaming system components.

547.6(b) Specific requirements. Class II gaming systems must:

547.6(b)(1) Ensure that only enrolled and enabled Class II gaming system components participate in gaming; and

547.6(b)(2) Ensure that the default condition for components must be unenrolled and disabled.

4.3 HARDWARE STANDARDS

547.7(a) Printed circuit boards.

547.7(a)(1) Printed circuit boards that have the potential to affect the outcome or integrity of the game, and are specially manufactured or proprietary and not off-the-shelf, must display a unique identifier such as a part number and/or revision number, which must be updated to reflect new revisions or modifications of the board.

547.7(a)(2) Switches or jumpers on all circuit boards that have the potential to affect the outcome or integrity of any game, progressive award, financial instrument, cashless transaction, voucher transaction, or accounting records must be capable of being sealed.

547.7(b) Electrostatic discharge. Class II gaming system components accessible to the public must be constructed so that they exhibit immunity to human body

electrostatic discharges on areas exposed to contact. Static discharges of ± 15 kV for air discharges and ± 7.5 kV for contact discharges must not cause damage or inhibit operation or integrity of the Class II gaming system.

- 547.7(c)** Physical enclosures. Physical enclosures must be of a robust construction designed to resist determined illegal entry. All protuberances and attachments such as buttons, identification plates, and labels must be sufficiently robust to avoid unauthorized removal.
- 547.7(d)** Player interface. The player interface must exhibit a serial number and date of manufacture and include a method or means to:
 - 547.7(d)(1)** Display information to a player; and
 - 547.7(d)(2)** Allow the player to interact with the Class II gaming system.
- 547.7(e)** Account access components. A Class II gaming system component that reads account access media must be located within a secure and locked area, cabinet, or housing that is of a robust construction designed to resist determined illegal entry and to protect internal components. In addition, the account access component:
 - 547.7(e)(1)** Must be constructed so that physical tampering leaves evidence of such tampering; and
 - 547.7(e)(2)** Must provide a method to enable the Class II gaming system to interpret and act upon valid or invalid input or error condition.
- 547.7(f)** Financial instrument storage components. Any financial instrument storage components managed by Class II gaming system software must be located within a secure and locked area, cabinet, or housing that is of a robust construction designed to resist determined illegal entry and to protect internal components.
- 547.7(g)** Financial instrument acceptors.
 - 547.7(g)(1)** Any Class II gaming system components that handle financial instruments and that are not operated under the direct control of an agent must:
 - 547.7(g)(1)(i)** Be located within a secure and locked area, cabinet, or housing that is of a robust construction designed to resist determined illegal entry and to protect internal components;
 - 547.7(g)(1)(ii)** Be able to detect the entry of valid or invalid financial instruments and to provide a method to enable the Class II gaming system to interpret and act upon valid or invalid input or error condition; and

- 547.7(g)(1)(iii)** Be constructed to permit communication with the Class II gaming system of the accounting information required by **547.9(a)** and by applicable provisions of any Commission and TGRA regulations governing minimum internal control standards.
- 547.7(g)(2)** Prior to completion of a valid financial instrument transaction by the Class II gaming system, no monetary amount related to that instrument may be available for play. For example, credits may not be available for play until a financial instrument inserted into an acceptor is secured in the storage component.
- 547.7(g)(3)** The monetary amount related to all valid financial instrument transactions by the Class II gaming system must be recorded as required by **547.9(a)** and the applicable provisions of any Commission and TGRA regulations governing minimum internal control standards.
- 547.7(h)** Financial instrument dispensers.
- 547.7(h)(1)** Any Class II gaming system components that dispense financial instruments and that are not operated under the direct control of a tribal gaming operation agent must:
- 547.7(h)(1)(i)** Be located within a secure, locked and tamper-evident area or in a locked cabinet or housing that is of a robust construction designed to resist determined illegal entry and to protect internal components;
- 547.7(h)(1)(ii)** Provide a method to enable the Class II gaming system to interpret and act upon valid or invalid input or error condition; and
- 547.7(h)(1)(iii)** Be constructed to permit communication with the Class II gaming system of the accounting information required by **547.9(a)** and by applicable provisions of any Commission and TGRA regulations governing minimum internal control standards.
- 547.7(h)(2)** The monetary amount related to all valid financial instrument transactions by the Class II gaming system must be recorded as required by **547.9(a)**, the applicable provisions of part **543** of this chapter, and any TGRA regulations governing minimum internal control standards.
- 547.7(i)** Game Outcome Determination Components. Any Class II gaming system logic components that affect the game outcome and that are not operated under the direct control of a tribal gaming operation agent must be located within a secure, locked and tamper-evident area or in a locked cabinet or housing that is of a

robust construction designed to resist determined illegal entry and to protect internal components. DIP switches or jumpers that can affect the integrity of the Class II gaming system must be capable of being sealed by the TGRA.

547.7(j) Door access detection. All components of the Class II gaming system that are locked in order to meet the requirements of this part must include a sensor or other methods to monitor an open door. A door open sensor, and its components or cables, must be secure against attempts to disable them or interfere with their normal mode of operation.

547.7(k) Separation of functions/no limitations on technology. Nothing herein prohibits the account access component, financial instrument storage component, financial instrument acceptor, and financial instrument dispenser from being included within the same component or being separated into individual components.

4.4 SOFTWARE STANDARDS

547.8(a) Player interface displays.

547.8(a)(1) If not otherwise provided to the player, the player interface must display the following:

547.8(a)(1)(i) The purchase or wager amount;

547.8(a)(1)(ii) Game results; and

547.8(a)(1)(iii) Any player credit balance.

547.8(a)(2) Between plays of any game and until the start of the next play, or until the player selects a new game option such as purchase or wager amount or card selection, whichever is earlier, if not otherwise provided to the player, the player interface must display:

547.8(a)(2)(i) The total purchase or wager amount and all prizes and total credits won for the last game played;

547.8(a)(2)(ii) The final results for the last game played; and

547.8(a)(2)(iii) Any default purchase or wager amount for the next play.

547.8(b) Game initiation and play.

547.8(b)(1) Each game played on the Class II gaming system must follow and not deviate from a constant set of rules for each game provided to players pursuant to **547.16**. There must be no undisclosed changes of rules.

- 547.8(b)(2)** The Class II gaming system may not alter or allow to be altered the card permutations used for play of a Class II game unless specifically chosen by the player prior to commitment to participate in the game. No duplicate cards may be sold for any common draw.
- 547.8(b)(3)** No game play may commence, and no financial instrument or credit may be accepted on the affected player interface, in the presence of any fault condition that affects the outcome of the game, or while in test, audit, or lock-up mode.
- 547.8(b)(4)** Each player must initiate his or her participation in the play of a game.
- 547.8(c)** Audit mode.
- 547.8(c)(1)** If an audit mode is provided, the Class II gaming system must, for those components actively involved in the audit:
- 547.8(c)(1)(i)** Provide all accounting functions required by **547.9**, by applicable provisions of any Commission regulations governing minimum internal control standards, and by any internal controls adopted by the tribe or TGRA;
 - 547.8(c)(1)(ii)** Display player interface identification; and
 - 547.8(c)(1)(iii)** Display software version or game identification.
- 547.8(c)(2)** Audit mode must be accessible by a secure method such as an agent PIN, key, or other auditable access control.
- 547.8(c)(3)** Accounting function data must be accessible by an agent at any time, except during a payout, during a handpay, or during play.
- 547.8(c)(4)** The Class II gaming system must disable financial instrument acceptance on the affected player interface while in audit mode, except during financial instrument acceptance testing.
- 547.8(d)** Last game recall. The last game recall function must:
- 547.8(d)(1)** Be retrievable at all times, other than when the recall component is involved in the play of a game, upon the operation of an external key-switch, entry of an audit card, or a similar method;
 - 547.8(d)(2)** Display the results of recalled games as originally displayed or in text representation so as to enable the TGRA or operator to clearly identify the sequences and results that occurred;

- 547.8(d)(3)** Allow the Class II gaming system component providing game recall, upon return to normal game play mode, to restore any affected display to the positions, forms and values displayed before access to the game recall information; and
- 547.8(d)(4)** Provide the following information for the current and previous four games played and must display:
- 547.8(d)(4)(i)** Play start time, end time, and date;
 - 547.8(d)(4)(ii)** The total number of credits at the start of play;
 - 547.8(d)(4)(iii)** The purchase or wager amount;
 - 547.8(d)(4)(iv)** The total number of credits at the end of play;
 - 547.8(d)(4)(v)** The total number of credits won as a result of the game recalled, and the value in dollars and cents for progressive prizes, if different;
 - 547.8(d)(4)(vi)** For bingo games and games similar to bingo, also display:
 - 547.8(d)(4)(vi)(A)** The card(s) used by the player;
 - 547.8(d)(4)(vi)(B)** The identifier of the bingo game played;
 - 547.8(d)(4)(vi)(C)** The numbers or other designations drawn, in the order that they were drawn;
 - 547.8(d)(4)(vi)(D)** The numbers or other designations and prize patterns covered on each card;
 - 547.8(d)(4)(vi)(E)** All prizes won by the player, including winning patterns, if any; and
 - 547.8(d)(4)(vi)(F)** The unique identifier of the card on which prizes were won;
 - 547.8(d)(4)(vii)** For pull-tab games only, also display:
 - 547.8(d)(4)(vii)(A)** The result(s) of each pull-tab, displayed in the same pattern as on the tangible pull-tab;
 - 547.8(d)(4)(vii)(B)** All prizes won by the player;
 - 547.8(d)(4)(vii)(C)** The unique identifier of each pull tab; and

547.8(d)(4)(vii)(D)

Any other information necessary to fully reconstruct the current and four previous plays.

547.8(e) Voucher and credit transfer recall. Notwithstanding the requirements of any other section in this part, a Class II gaming system must have the capacity to:

547.8(e)(1) Display the information specified in **547.11(b)(5)(ii)** through **547.11(b)(5)(vi)** for the last five vouchers or coupons printed and the last five vouchers or coupons accepted; and

547.8(e)(2) Display a complete transaction history for the last five cashless transactions made and the last five cashless transactions accepted.

547.8(f) Software signature verification. The manufacturer or developer of the Class II gaming system must provide to the testing laboratory and to the TGRA an industry-standard methodology, acceptable to the TGRA, for verifying the Class II gaming system game software. For example, for game software stored on rewritable media, such methodologies include signature algorithms and hashing formulas such as SHA-1.

547.8(g) Test, diagnostic, and demonstration modes. If test, diagnostic, and/or demonstration modes are provided, the Class II gaming system must, for those components actively involved in the test, diagnostic, or demonstration mode:

547.8(g)(1) Clearly indicate when that component is in the test, diagnostic, or demonstration mode;

547.8(g)(2) Not alter financial data on that component other than temporary data;

547.8(g)(3) Only be available after entering a specific mode;

547.8(g)(4) Disable credit acceptance and payment unless credit acceptance or payment is being tested; and

547.8(g)(5) Terminate all mode-specific functions upon exiting a mode.

547.8(h) Multigame. If multiple games are offered for player selection at the player interface, the player interface must:

547.8(h)(1) Provide a display of available games;

547.8(h)(2) Provide the means of selecting among them;

547.8(h)(3) Display the full amount of the player's credit balance;

547.8(h)(4) Identify the game selected or being played; and

- 547.8(h)(5)** Not force the play of a game after its selection.
- 547.8(i)** Program interruption and resumption. The Class II gaming system software must be designed so that upon resumption following any interruption, the system:
- 547.8(i)(1)** Is able to return to a known state;
 - 547.8(i)(2)** Must check for any fault condition;
 - 547.8(i)(3)** Must verify the integrity of data stored in critical memory;
 - 547.8(i)(4)** Must return the purchase or wager amount to the player in accordance with the rules of the game; and
 - 547.8(i)(5)** Must detect any change or corruption in the Class II gaming system software.
- 547.8(j)** Class II gaming system components acting as progressive controllers. This paragraph applies to progressive controllers and components acting as progressive controllers in Class II gaming systems.
- 547.8(j)(1)** Modification of progressive parameters must be conducted in a secure manner approved by the TGRA. Such parameters may include:
- 547.8(j)(1)(i)** Increment value;
 - 547.8(j)(1)(ii)** Secondary pool increment(s);
 - 547.8(j)(1)(iii)** Reset amount(s);
 - 547.8(j)(1)(iv)** Maximum value(s); and
 - 547.8(j)(1)(v)** Identity of participating player interfaces.
- 547.8(j)(2)** The Class II gaming system component or other progressive controller must provide a means of creating a progressive balancing report for each progressive link it controls. At a minimum, that report must provide balancing of the changes of the progressive amount, including progressive prizes won, for all participating player interfaces versus current progressive amount(s), plus progressive prizes. In addition, the report must account for, and not be made inaccurate by, unusual events such as:
- 547.8(j)(2)(i)** Class II gaming system critical memory clears;
 - 547.8(j)(2)(ii)** Modification, alteration, or deletion of progressive prizes;
 - 547.8(j)(2)(iii)** Offline equipment; or

547.8(j)(2)(iv) Multiple site progressive prizes.

547.8(k) Critical memory.

547.8(k)(1) Critical memory may be located anywhere within the Class II gaming system. Critical memory is any memory that maintains any of the following data:

547.8(k)(1)(i) Accounting data;

547.8(k)(1)(ii) Current credits;

547.8(k)(1)(iii) Configuration data;

547.8(k)(1)(iv) Last game play recall information required by paragraph **547.8(d)** of this section;

547.8(k)(1)(v) Game play recall information for the current game play, if incomplete;

547.8(k)(1)(vi) Software state (the last normal state software was in before interruption);

547.8(k)(1)(vii) RNG seed(s), if necessary for maintaining integrity;

547.8(k)(1)(viii) Encryption keys, if necessary for maintaining integrity;

547.8(k)(1)(ix) Progressive prize parameters and current values;

547.8(k)(1)(x) The five most recent financial instruments accepted by type, excluding coins and tokens;

547.8(k)(1)(xi) The five most recent financial instruments dispensed by type, excluding coins and tokens; and

547.8(k)(1)(xii) The five most recent cashless transactions paid and the five most recent cashless transactions accepted.

547.8(k)(2) Critical memory must be maintained using a methodology that enables errors to be identified and acted upon. All accounting and recall functions must be verified as necessary to ensure their ongoing integrity.

547.8(k)(3) The validity of affected data stored in critical memory must be checked after each of the following events:

547.8(k)(3)(i) Every restart;

- 547.8(k)(3)(ii)** Each attendant paid win;
- 547.8(k)(3)(iii)** Each attendant paid progressive win;
- 547.8(k)(3)(iv)** Each sensed door closure; and
- 547.8(k)(3)(v)** Every reconfiguration, download, or change of prize schedule or denomination requiring operator intervention or action.

547.8(l) Secured access. Class II gaming systems that use a logon or other means of secured access must include a user account lockout after a predetermined number of consecutive failed attempts to access the Class II gaming system.

4.5 ACCOUNTING STANDARDS

547.9(a) Required accounting data. The following minimum accounting data, however named, must be maintained by the Class II gaming system:

- 547.9(a)(1)** Amount In: The total value of all financial instruments and cashless transactions accepted by the Class II gaming system. Each type of financial instrument accepted by the Class II gaming system must be tracked independently per financial instrument acceptor, and as required by applicable requirements of TGRA regulations that meet or exceed the minimum internal control standards at 25 CFR part **543**.
- 547.9(a)(2)** Amount Out: The total value of all financial instruments and cashless transactions paid by the Class II gaming system, plus the total value of attendant pay. Each type of financial instrument paid by the Class II Gaming System must be tracked independently per financial instrument dispenser, and as required by applicable requirements of TGRA regulations that meet or exceed the minimum internal control standards at 25 CFR part **543**.
- 547.9(b)** Accounting data storage. If the Class II gaming system electronically maintains accounting data:
 - 547.9(b)(1)** Accounting data must be stored with at least eight decimal digits.
 - 547.9(b)(2)** Credit balances must have sufficient digits to accommodate the design of the game.
 - 547.9(b)(3)** Accounting data displayed to the player may be incremented or decremented using visual effects, but the internal storage of this data must be immediately updated in full.

547.9(b)(4) Accounting data must be updated upon the occurrence of the relevant accounting event.

547.9(b)(5) Modifications to accounting data must be recorded, including the identity of the person(s) making the modifications, and be reportable by the Class II gaming system.

547.9(c) Rollover. Accounting data that rolls over to zero must not corrupt data.

547.9(d) Credit balance display and function.

547.9(d)(1) Any credit balance maintained at the player interface must be prominently displayed at all times except:

547.9(d)(1)(i) In audit, configuration, recall and test modes; or

547.9(d)(1)(ii) Temporarily, during entertaining displays of game results.

547.9(d)(2) Progressive prizes may be added to the player's credit balance provided that:

547.9(d)(2)(i) The player credit balance is maintained in dollars and cents;

547.9(d)(2)(ii) The progressive accounting data is incremented in number of credits; or

547.9(d)(2)(iii) The prize in dollars and cents is converted to player credits or transferred to the player's credit balance in a manner that does not mislead the player or cause accounting imbalances.

547.9(d)(3) If the player credit balance displays in credits, but the actual balance includes fractional credits, the Class II gaming system must display the fractional credit when the player credit balance drops below one credit.

4.6 CRITICAL EVENTS

547.10(a) Fault events.

547.10(a)(1) The following are fault events that must be capable of being recorded by the Class II gaming system:

- 547.10(a)(1)(i)** Component fault – Reported when a fault on a component is detected. When possible, this event message should indicate what the nature of the fault is.
- 547.10(a)(1)(ii)** Financial storage component full – Reported when a financial instrument acceptor or dispenser includes storage, and it becomes full. This event message must indicate what financial storage component is full.
- 547.10(a)(1)(iii)** Financial output component empty – Reported when a financial instrument dispenser is empty. The event message must indicate which financial output component is affected, and whether it is empty.
- 547.10(a)(1)(iv)** Financial Component Fault – Reported when an occurrence on a financial component results in a known fault state.
- 547.10(a)(1)(v)** Critical memory error – Some critical memory error has occurred. When a non-correctable critical memory error has occurred, the data on the Class II gaming system component can no longer be considered reliable. Accordingly, any game play on the affected component must cease immediately, and an appropriate message must be displayed, if possible.
- 547.10(a)(1)(vi)** Progressive communication fault – If applicable; when communications with a progressive controller component is in a known fault state.
- 547.10(a)(1)(vii)** Program storage medium fault – The software has failed its own internal security check or the medium itself has some fault. Any game play on the affected component must cease immediately, and an appropriate message must be displayed, if possible.
- 547.10(a)(2)** The occurrence of any event identified in paragraph **547.10(a)(1)** of this section must be recorded.
- 547.10(a)(3)** Upon clearing any event identified in paragraph **547.10(a)(1)** of this section, the Class II gaming system must:
- 547.10(a)(3)(i)** Record that the fault condition has been cleared;
 - 547.10(a)(3)(ii)** Ensure the integrity of all related accounting data; and
 - 547.10(a)(3)(iii)** In the case of a malfunction, return a player's purchase or wager according to the rules of the game.

547.10(b) Door open/close events.

547.10(b)(1) In addition to the requirements of paragraph **547.10(a)(1)** of this section, the Class II gaming system must perform the following for any component affected by any sensed door open event:

547.10(b)(1)(i) Indicate that the state of a sensed door changes from closed to open or opened to closed;

547.10(b)(1)(ii) Disable all financial instrument acceptance, unless a test mode is entered;

547.10(b)(1)(iii) Disable game play on the affected player interface;

547.10(b)(1)(iv) Disable player inputs on the affected player interface, unless test mode is entered; and

547.10(b)(1)(v) Disable all financial instrument disbursement, unless a test mode is entered.

547.10(b)(2) The Class II gaming system may return the component to a ready to play state when all sensed doors are closed.

547.10(c) Non-fault events. The following non-fault events are to be acted upon as described below, if applicable:

547.10(c)(1) Player interface off during play – Indicates power has been lost during game play. This condition must be reported by the affected component(s).

547.10(c)(2) Player interface power on – Indicates the player interface has been turned on. This condition must be reported by the affected component(s).

547.10(c)(3) Financial instrument storage component container/stacker removed – Indicates that a financial instrument storage container has been removed. The event message must indicate which storage container was removed.

4.7 MONEY AND CREDIT HANDLING

547.11(a) Credit acceptance, generally.

547.11(a)(1) Upon any credit acceptance, the Class II gaming system must register the correct number of credits on the player's credit balance.

547.11(a)(2) The Class II gaming system must reject financial instruments deemed invalid.

547.11(b) Credit redemption, generally.

547.11(b)(1) For cashable credits on a player interface, players must be allowed to cash out and/or redeem those credits at the player interface except when that player interface is:

547.11(b)(1)(i) Involved in the play of a game;

547.11(b)(1)(ii) In audit mode, recall mode or any test mode;

547.11(b)(1)(iii) Detecting any sensed door open condition;

547.11(b)(1)(iv) Updating the player credit balance or total win accounting data; or

547.11(b)(1)(v) Displaying a fault condition that would prevent cash-out or credit redemption. In this case a fault indication must be displayed.

547.11(b)(2) For cashable credits not on a player interface, the player must be allowed to cash out and/or redeem those credits at any time.

547.11(b)(3) A Class II gaming system must not automatically pay an award subject to mandatory tax reporting or withholding.

547.11(b)(4) Credit redemption by voucher or coupon must conform to the following:

547.11(b)(4)(i) A Class II gaming system may redeem credits by issuing a voucher or coupon when it communicates with a voucher system that validates the voucher or coupon.

547.11(b)(4)(ii) A Class II gaming system that redeems credits by issuing vouchers and coupons must either:

547.11(b)(4)(ii)(A) Maintain an electronic record of all information required by paragraphs **(b)(5)(ii)** through **(vi)** of this section; or

547.11(b)(4)(ii)(B) Generate two identical copies of each voucher or coupon issued, one to be provided to the player and the other to be retained within the electronic player interface for audit purposes.

547.11(b)(5) Valid vouchers and coupons from a voucher system must contain the following:

547.11(b)(5)(i) Tribal gaming operation name and location;

- 547.11(b)(5)(ii)** The identification number of the Class II gaming system component or the player interface number, as applicable;
- 547.11(b)(5)(iii)** Date and time of issuance;
- 547.11(b)(5)(iv)** Alpha and numeric dollar amount;
- 547.11(b)(5)(v)** A sequence number;
- 547.11(b)(5)(vi)** A validation number that:
 - 547.11(b)(5)(vi)(A)** Is produced by a means specifically designed to prevent repetition of validation numbers; and
 - 547.11(b)(5)(vi)(B)** Has some form of checkcode or other form of information redundancy to prevent prediction of subsequent validation numbers without knowledge of the checkcode algorithm and parameters;
- 547.11(b)(5)(vii)** For machine-readable vouchers and coupons, a bar code or other form of machine readable representation of the validation number, which must have enough redundancy and error checking to ensure that 99.9% of all misreads are flagged as errors;
- 547.11(b)(5)(viii)** Transaction type or other method of differentiating voucher and coupon types; and
- 547.11(b)(5)(ix)** Expiration period or date.
- 547.11(b)(6)** Transfers from an account may not exceed the balance of that account.
- 547.11(b)(7)** For Class II gaming systems not using dollars and cents accounting and not having odd cents accounting, the Class II gaming system must reject any transfers from voucher systems or cashless systems that are not even multiples of the Class II gaming system denomination.
- 547.11(b)(8)** Voucher systems must include the ability to report redemptions per redemption location or user.

4.8 DOWNLOADING

- 547.12(a)** Downloads.
 - 547.12(a)(1)** Downloads are an acceptable means of transporting approved content, including, but not limited to software, files, data, and prize schedules.

- 547.12(a)(2)** Downloads must use secure methodologies that will deliver the download data without alteration or modification, in accordance with § **547.15(a)**.
- 547.12(a)(3)** Downloads conducted during operational periods must be performed in a manner that will not affect game play.
- 547.12(a)(4)** Downloads must not affect the integrity of accounting data.
- 547.12(a)(5)** The Class II gaming system must be capable of providing:
- 547.12(a)(i)** The time and date of the initiation of the download;
 - 547.12(a)(ii)** The time and date of the completion of the download;
 - 547.12(a)(iii)** The Class II gaming system components to which software was downloaded;
 - 547.12(a)(iv)** The version(s) of download package and any software downloaded. Logging of the unique software signature will satisfy this requirement;
 - 547.12(a)(v)** The outcome of any software verification following the download (success or failure); and
 - 547.12(a)(vi)** The name and identification number, or other unique identifier, of any individual(s) conducting or scheduling a download.
- 547.12(b)** Verifying downloads. Downloaded software on a Class II gaming system must be capable of being verified by the Class II gaming system using a software signature verification method that meets the requirements of § **547.8(f)**.

4.9 PROGRAM STORAGE MEDIA

- 547.13(a)** Removable program storage media. All removable program storage media must maintain an internal checksum or signature of its contents. Verification of this checksum or signature is to be performed after every restart. If the verification fails, the affected Class II gaming system component(s) must lock up and enter a fault state.
- 547.13(b)** Nonrewritable program storage media.
- 547.13(b)(1)** All EPROMs and Programmable Logic Devices that have erasure windows must be fitted with covers over their erasure windows.

- 547.13(b)(2)** All unused areas of EPROMs must be written with the inverse of the erased state (zero bits (00 hex) for most EPROMs), random data, or repeats of the program data.
- 547.13(b)(3)** Flash memory storage components intended to have the same logical function as ROM, must be write-protected or otherwise protected from unauthorized modification.
- 547.13(b)(4)** The write cycle must be closed or finished for all CD-ROMs such that it is not possible to write any further data to the CD.
- 547.13(b)(5)** Write protected hard disks are permitted if the hardware means of enabling the write protect is easily viewable and can be sealed in place. Write protected hard disks are permitted using software write protection verifiable by a testing laboratory.
- 547.13(c)** Writable and rewritable program storage media.
- 547.13(c)(1)** Writable and rewritable program storage, such as hard disk drives, Flash memory, writable CD-ROMs, and writable DVDs, may be used provided that the software stored thereon may be verified using the mechanism provided pursuant to § **547.8(f)**.
- 547.13(c)(2)** Program storage must be structured so there is a verifiable separation of fixed data (such as program, fixed parameters, DLLs) and variable data.
- 547.13(d)** Identification of program storage media. All program storage media that is not rewritable in circuit, (EPROM, CD-ROM) must be uniquely identified, displaying:
- 547.13(d)(1)** Manufacturer;
- 547.13(d)(2)** Program identifier;
- 547.13(d)(3)** Program version number(s); and
- 547.13(d)(4)** Location information, if critical (socket position 3 on the printed circuit board).

4.10 ELECTRONIC RANDOM NUMBER GENERATION

- 547.14(a)** Properties. All RNGs must produce output having the following properties:
- 547.14(a)(1)** Statistical randomness;
- 547.14(a)(2)** Unpredictability; and

547.14(a)(3) Non-repeatability.

547.14(b) Statistical randomness.

547.14(b)(1) Numbers or other designations produced by an RNG must be statistically random individually and in the permutations and combinations used in the application under the rules of the game. For example, if a bingo game with 75 objects with numbers or other designations has a progressive winning pattern of the five numbers or other designations on the bottom of the card, and the winning of this prize is defined to be the five numbers or other designations that are matched in the first five objects drawn, the likelihood of each of the 75C5 combinations are to be verified to be statistically equal.

547.14(b)(2) Numbers or other designations produced by an RNG must pass the statistical tests for randomness to a 99% confidence level, which may include:

547.14(b)(2)(i) Chi-square test;

547.14(b)(2)(ii) Runs test (patterns of occurrences must not be recurrent); and

547.14(b)(2)(iii) Serial correlation test potency and degree of serial correlation (outcomes must be independent from the previous game).

547.14(b)(2)(iv) Equi-distribution (frequency) test;

547.14(b)(2)(v) Gap test;

547.14(b)(2)(vi) Poker test;

547.14(b)(2)(vii) Coupon collector's test;

547.14(b)(2)(viii) Permutation test;

547.14(b)(2)(ix) Spectral test; or

547.14(b)(2)(x) Test on subsequences.

547.14(c) Unpredictability.

547.14(c)(1) It must not be feasible to predict future outputs of an RNG, even if the algorithm and the past sequence of outputs are known.

- 547.14(c)(2)** Unpredictability must be ensured by reseeding or by continuously cycling the RNG, and by providing a sufficient number of RNG states for the applications supported.
- 547.14(c)(3)** Re-seeding may be used where the re-seeding input is at least as statistically random as, and independent of, the output of the RNG being re-seeded.
- 547.14(d)** Non-repeatability. The RNG may not be initialized to reproduce the same output stream that it has produced before, nor may any two instances of an RNG produce the same stream as each other. This property must be ensured by initial seeding that comes from:
- 547.14(d)(1)** A source of “true” randomness, such as a hardware random noise generator; or
- 547.14(d)(2)** A combination of timestamps, parameters unique to a Class II gaming system, previous RNG outputs, or other, similar method.
- 547.14(e)** General requirements.
- 547.14(e)(1)** Software that calls an RNG to derive game outcome events must immediately use the output returned in accordance with the game rules.
- 547.14(e)(2)** The use of multiple RNGs is permitted as long as they operate in accordance with this section.
- 547.14(e)(3)** RNG outputs must not be arbitrarily discarded or selected.
- 547.14(e)(4)** Where a sequence of outputs is required, the whole of the sequence in the order generated must be used in accordance with the game rules.
- 547.14(e)(5)** The Class II gaming system must neither adjust the RNG process or game outcomes based on the history of prizes obtained in previous games nor use any reflexive software or secondary decision that affects the results shown to the player or game outcome.
- 547.14(f)** Scaling algorithms and scaled numbers. An RNG that provides output scaled to given ranges must:
- 547.14(f)(1)** Be independent and uniform over the range;
- 547.14(f)(2)** Provide numbers scaled to the ranges required by game rules, and notwithstanding the requirements of paragraph **(e)(3)** of this section, may

discard numbers that do not map uniformly onto the required range but must use the first number in sequence that does map correctly to the range;

547.14(f)(3) Be capable of producing every possible outcome of a game according to its rules; and

547.14(f)(4) Use an unbiased algorithm. A scaling algorithm is considered to be unbiased if the measured bias is no greater than 1 in 50 million.

4.11 ELECTRONIC DATA COMMUNICATIONS BETWEEN SYSTEM COMPONENTS

547.15(a) 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:

547.15(a)(1) RNG seeds and outcomes;

547.15(a)(2) Encryption keys, where the implementation chosen requires transmission of keys;

547.15(a)(3) PINs;

547.15(a)(4) Passwords;

547.15(a)(5) Financial instrument transactions;

547.15(a)(6) Transfers of funds;

547.15(a)(7) Player tracking information;

547.15(a)(8) Download Packages; and

547.15(a)(9) Any information that affects game outcome.

547.15(b) Wireless communications.

547.15(b)(1) Wireless access points must not be accessible to the general public.

547.15(b)(2) Open or unsecured wireless communications are prohibited.

547.15(b)(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).

- 547.15(c)** 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.
- 547.15(d)** Class II gaming systems must record detectable, unauthorized access or intrusion attempts.
- 547.14(e)** 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.
- 547.14(f)** Failure of data communications must not affect the integrity of critical memory.
- 547.14(g)** The Class II gaming system must log the establishment, loss, and re-establishment of data communications between sensitive Class II gaming system components.

4.12 GAME ARTWORK, GLASS, AND RULES

- 547.16(a)** Rules, instructions, and prize schedules, generally. The following must at all times be displayed or made readily available to the player upon request:
 - 547.16(a)(1)** Game name, rules, and options such as the purchase or wager amount stated clearly and unambiguously;
 - 547.16(a)(2)** Denomination;
 - 547.16(a)(3)** Instructions for play on, and use of, the player interface, including the functions of all buttons; and
 - 547.16(a)(4)** A prize schedule or other explanation, sufficient to allow a player to determine the correctness of all prizes awarded, including:
 - 547.16(a)(4)(i)** The range and values obtainable for any variable prize;
 - 547.16(a)(4)(ii)** Whether the value of a prize depends on the purchase or wager amount; and
 - 547.16(a)(4)(iii)** The means of division of any pari-mutuel prizes; but
 - 547.16(a)(4)(iv)** For Class II Gaming Systems, the prize schedule or other explanation need not state that subsets of winning patterns are not awarded as additional prizes (for example, five in a row does not also pay three in a row or four in a row), unless there are exceptions, which must be clearly stated.
- 547.16(b)** Disclaimers. The Player Interface must continually display:

- 547.16(b)(1)** “Malfunctions void all prizes and plays” or equivalent; and
- 547.16(b)(2)** “Actual Prizes Determined by Bingo (or other applicable Class II game) Play. Other Displays for Entertainment Only” or equivalent.
- 547.16(c)** Odds notification. If the odds of winning any advertised top prize exceeds 100 million to one, the Player Interface must display: “Odds of winning the advertised top prize exceeds 100 million to one” or equivalent.



COMPLIMENTARY SERVICES/ITEMS

SECTION 5

5.0 GENERAL

542.17(a) Each Tribal gaming regulatory authority or gaming operation shall establish and the gaming operation shall comply with procedures for the authorization, issuance, and tracking of complimentary services and items, including cash and non-cash gifts. Such procedures must be approved by the Tribal gaming regulatory authority and shall include, but shall not be limited to, the procedures by which the gaming operation delegates to its employees the authority to approve the issuance of complimentary services and items, and the procedures by which conditions or limits, if any, which may apply to such authority are established and modified (including limits based on relationships between the authorizer and recipient), and shall further include effective provisions for audit purposes.

5.1 SUPERVISION

543.13(a) Supervision must be provided as needed for approval of complimentary services by an agent(s) with authority equal to or greater than those being supervised.

5.2 COMPLIMENTARY SERVICES OR ITEMS

543.13(b) Controls must be established and procedures implemented for complimentary services or items that address the following:

543.13(b)(1) Agents authorized to approve the issuance of complimentary services or items, including levels of authorization;

543.13(b)(2) Limits and conditions on the approval and issuance of complimentary services or items;

543.13(b)(3) Making and documenting changes to conditions or limits on the approval and issuance of complimentary services or items;

543.13(b)(4) Documenting and recording the authorization, issuance, and redemption of complimentary services or items, including cash and non-cash gifts;

543.13(b)(4)(i) 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:

543.13(b)(4)(i)(A) Name of patron who received the complimentary service or item;

543.13(b)(4)(i)(B) Name(s) of issuer(s) of the complimentary service or item;

543.13(b)(4)(i)(C) The actual cash value of the complimentary service or item;

543.13(b)(4)(i)(D) The type of complimentary service or item (i.e., food, beverage); and

543.13(b)(4)(i)(E) Date the complimentary service or item was issued.

543.13(c) Complimentary services and items records must be summarized and reviewed for proper authorization and compliance with established authorization thresholds.

543.13(c)(1) A detailed reporting of complimentary services or items transactions that meet an established threshold approved by the TGRA must be prepared at least monthly.

5.2.1 This detailed reporting is to be performed by accounting, information technology, or audit personnel that cannot grant or receive complimentary privileges and shall prepare reports that include information detailed in **543.13(b)(4)(i)(A)** through **543.13(b)(4)(i)(E)** equal to or exceeding \$50.00

543.13(c)(2) The detailed report must be forwarded to management for review;

5.2.2 The internal audit or accounting departments shall review the reports required in **543.13(b)(4)** at least monthly. These reports shall be made available to the Tribe, STGC, audit committee, and any other entity designated by STGC upon request;



DROP AND COUNT STANDARDS

SECTION 6

6.0 GENERAL

- (9)1.1.** The Minimum Internal Controls Standards in this section apply to drop boxes for Table Games and Video Lottery Terminal “Drop Boxes.”
- (9)1.2.** The MICS in this section apply to Table Games and Video Lottery Terminals that are offered at the Tribal Gaming Facility.
- (9)1.3.** The MICS in this section referencing to Emergency Drop Boxes and Drop, only apply to Tribal Gaming Facilities, who are authorized by the Tribal Gaming Commission to perform an Emergency Drop.

6.1 DROP BOXES – TABLE GAMES

- (9)2.1.** Each Table Game will have an attached drop box for deposited cash, all Fills and Credits documents, and Station Inventory Forms.
- (9)2.2.** IC or Regs will describe the storage location, authorized access, and the characteristics of the Table Games’ Drop Boxes, to include, but not limited to:
 - (9)2.2.1.** One separate lock securing the contents placed into the drop box, the key to which will be different from any other key;
 - (9)2.2.2.** A separate lock securing the drop box to the Table Game station, the key to which will be different from the key to the lock securing the contents of the drop box;
 - (9)2.2.3.** Access to keys shall be delineated in [Section 8: Key Integrity](#);
 - (9)2.2.4.** A marking that is permanently imprinted and clearly visible that identifies the Table Game and table number to which is attached;
 - (9)2.2.5.** Identifying all Table Game Drop Boxes, not attached to a Table Game stations, that will be stored in a secured location as approved by the Tribal Gaming Commission and in a manner which assures accountability of the drop boxes; and
 - (9)2.2.6.** Identifying at least two persons by job title and department who have access to stored empty Table Game Drop Boxes.

- (9)2.3. If applicable, ICs, Regs, or P&Ps will describe the storage location, authorized access, and the procedures for handling replacement drop boxes other than scheduled drop.

6.2 DROP BOXES – VIDEO LOTTERY

- (9)3.1. Each Video Lottery Terminal will have an attached drop box for deposited cash, coupons, and/or ticket cash slips.

- (9)3.2. ICs, Regs, or P&Ps will describe the storage location, authorized access, and the characteristics of the Video Lottery Terminals' Drop Boxes, to include, but not limited to:

- (9)3.2.1. One separate lock securing the contents placed into the drop box, the key to which will be different from any other key;

- (9)3.2.2. A separate lock securing the drop box to the Video Lottery Terminal, the key to which will be different from the key to the lock securing the contents of the drop box;

- (9)3.2.3. Access to keys shall be delineated in [Section 8: Key Integrity](#);

- (9)3.2.4. Describing the method of the Video Lottery Terminal Drop Box being identifiable to the corresponding machine from which it is removed from (i.e., permanently marked with a Video Lottery Terminal number, bar coded labels, computer printed tags).

- (9)3.2.4.1. If the Video Lottery Terminal is identified with a removable tag, the ICs or Reg shall describe if the tag shall be placed in or attached to the drop box.

- (9)3.2.5. Identifying that all Video Lottery Terminal Drop Boxes, not attached to a Video Lottery Terminal, will be stored in a secured location as approved by the Tribal Gaming Commission and in a manner which assures accountability of the drop boxes; and

- (9)3.2.6. Identifying at least two persons by job title and department who has access to stored empty Video Lottery Drop Boxes.

- (9)3.3. ICs, Regs, or P&Ps will describe the storage location, authorized access, and the procedures for handling replacement drop boxes other than scheduled drop.

6.3 COLLECTION AND TRANSPORTATION OF DROP BOXES

- (9)4.1. The ICs, Regs, or P&Ps will describe the entire collection and transportation process for Table Games and Video Lottery Terminals to ensure appropriate segregation of duties and that all assets are adequately protected, including but not limited to:
- (9)4.1.1. Notification to Surveillance prior to the commencement of the drop for Table Games and Video Lottery Terminals and notification to Surveillance at the conclusion of the drop for Table Games and Video Lottery Terminals;
 - (9)4.1.2. The entire drop process for Table Games and Video Lottery Terminals will be continuously monitored by Surveillance personnel and recorded;
 - (9)4.1.3. Identifying for Table Games drop by job title and department, there are at least two (2) employees, one (1) of whom will be a security employee or a Tribal Gaming Commission member ensuring the employees are independent of Table Games;
 - (9)4.1.4. Identifying for Video Lottery Terminals drop by job title and department, there are at least three (3) employees, one (1) of whom will be a security employee or a Tribal Gaming Commission member ensuring the employees are independent of Video Lottery Terminals;
 - (9)4.1.5. Collection and transportation of the drop boxes will be conducted using a locked storage cart;
 - (9)4.1.6. The locked storage cart will be escorted by a security officer at all times ensuring the full and empty Drop Boxes are not co-mingled;
 - (9)4.1.7. Drop Team members who will also be performing the Soft Count will wear coveralls or smocks as delineated in [Section 10: Count, Requirement 2.4](#) while performing the count;
 - (9)4.1.8. Drop Team members for Video Lottery Terminals will only have access to the compartments that hold the drop boxes;
 - (9)4.1.9. Immediately after the drop of Table Games and Video Lottery Terminals, the locked storage cart will be stored in the Count Room or in another designated secure storage as approved by the Tribal Gaming Commission because of space limitation in the Count Room; and
 - (9)4.1.10. The Tribal Gaming Commission shall approve alternative procedures for malfunctions or emergencies during the drop process.

6.4 COMPUTER APPLICATIONS

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

6.5 SUPERVISION

- 543.17(a)** Supervision must be provided for drop and count as needed by an agent(s) with authority equal to or greater than those being supervised.

6.6 GENERAL COUNT TEAM STANDARDS

- (10)2.1.** Count Room(s) will be free from all personal items, except for items approved by the Gaming Commission that is documented as approved. ICs, Regs, or P&Ps will describe the use of items and/or supplies for conducting the count to ensure Count Room integrity;
- (10)2.2.** No music in the Count Room(s);
- (10)2.3.** Notification will be made to Surveillance prior to entering the Count Room(s) during non-count times;
- (10)2.4.** ICs, Regs, or P&Ps for Count Room coveralls or smocks at a minimum will be:
- (10)2.4.1.** The Tribal Gaming Commission, in conformity with these standards, will approve the type of coveralls or smocks to be worn during the entire count process to ensure Count Room integrity. They will have no pockets, no cuffs, no collars, loosely fitted sleeves, zip in the front, and fully close;
 - (10)2.4.2.** Specific as to when and where coveralls or smocks should be put on before the count commences and when the coveralls should be removed after the count concludes; and
 - (10)2.4.3.** Specific as to where coveralls or smocks are stored.
- (10)2.5.** ICs, Regs, or P&Ps will describe the manner of inspecting and removing Count Room trash by a designated individual independent of the count and count team personnel;

- (10)2.6. ICs, Regs, or P&Ps will include the rotation of Count Team members so they are not the same for more than seven (7) consecutive days;
- (10)2.7. Immediately prior to opening any drop boxes, the doors to the Count Room will be securely locked;
- (10)2.8. ICs, Regs, or P&Ps will describe the process and limitations of entry and exit of Count Room personnel while count is in process and unverified cash is present;
- (10)2.9. ICs, Regs, or P&Ps will describe the procedures in case of an emergency of a Count Team member needing to be replaced by a new member after the count has commenced; and
- (10)2.10. ICs, Regs, or P&Ps will define who will have immediate access to the Count Room during the scheduled count process.

6.7 GENERAL COUNT ROOM STANDARDS

- (10)1.1. The Count Room(s) will be designed and constructed to provide maximum security and room integrity, including at a minimum, the following:
 - (10)1.1.1. Access through a locked door;
 - (10)1.1.2. Count Room(s) will be hardwired and supported by an Uninterrupted Power Source (UPS) system;
 - (10)1.1.3. Emergency lighting as back up to the UPS system;
 - (10)1.1.4. Count Room(s) painted in a light single color as approved by the Tribal Gaming Commission;
 - (10)1.1.5. Count Room(s) base floor shall be in a color contrasting with currency;
 - (10)1.1.6. Tribal Gaming Commission shall approve the use of cushion mats. ICs, Regs, or P&Ps will be implemented upon approval to ensure room integrity;
 - (10)1.1.7. If applicable, a bathroom within the Count Room(s) shall be limited to:
 - (10)1.1.7.1. Toilet;
 - (10)1.1.7.2. Sink;
 - (10)1.1.7.3. Soap;
 - (10)1.1.7.4. Toilet Paper;

(10)1.1.7.5. Electric Hand Dryer; and

(10)1.1.7.6. Any other items as approved by the Tribal Gaming Commission.

(10)1.1.8. The Count Room(s) table and/or workstations will be of a clear material to clearly observe the floor beneath the table and/or workstations; and

(10)1.1.9. A closed circuit television recording system as delineated in Section 3: Surveillance.

6.8 COUNT ROOM ACCESS

543.17(b) 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:

543.17(b)(1) Count team agents may not exit or enter the count room during the count except for emergencies or scheduled breaks.

543.17(b)(2) Surveillance must be notified whenever count room agents exit or enter the count room during the count.

543.17(b)(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.

6.9 SOFT COUNT ROOM PERSONNEL (CLASS III)

542.41(c)(1) The table game soft count and the gaming machine bill acceptor count shall be performed by a minimum of three employees.

542.41(c)(2) Count room personnel shall not be allowed to exit or enter the count room during the count except for emergencies or scheduled breaks. At no time during the count, shall there be fewer than three employees in the count room until the drop proceeds have been accepted into cage/vault accountability. Surveillance shall be notified whenever count room personnel exit or enter the count room during the count.

542.41(c)(3) Count team members shall be rotated on a routine basis such that the count team is not consistently the same three persons more than four (4) days per week. This standard shall not apply to gaming operations that utilize a count team of more than three persons.

542.41(c)(4) The count team shall be independent of transactions being reviewed and counted. The count team shall be independent of the cage/vault departments, however, an

accounting representative may be used if there is an independent audit of all soft count documentation.

6.10 SOFT COUNT ROOM PERSONNEL (CLASS II OR IF FUNDS ARE COMINGLED)

543.17(c) 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:

543.17(c)(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.

543.17(c)(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.

543.17(c)(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.

543.17(c)(4) Functions performed by count team agents must be rotated on a routine basis.

543.17(c)(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.

542.41(c)(1) The table game soft count and the gaming machine bill acceptor count shall be performed by a minimum of three employees.

542.41(c)(2) Count room personnel shall not be allowed to exit or enter the count room during the count except for emergencies or scheduled breaks. At no time

during the count, shall there be fewer than three employees in the count room until the drop proceeds have been accepted into cage/vault accountability. Surveillance shall be notified whenever count room personnel exit or enter the count room during the count.

542.41(c)(3) Count team members shall be rotated on a routine basis such that the count team is not consistently the same three persons more than four (4) days per week. This standard shall not apply to gaming operations that utilize a count team of more than three persons.

542.41(c)(4) The count team shall be independent of transactions being reviewed and counted. The count team shall be independent of the cage/vault departments, however, an accounting representative may be used if there is an independent audit of all soft count documentation.

6.11 CARD GAME DROP STANDARDS

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

543.17(d)(1) Surveillance must be notified when the drop is to begin so that surveillance may monitor the activities.

543.17(d)(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.

543.17(d)(4) Once the drop is started, it must continue until finished.

543.17(d)(5) 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.

6.12 TABLES GAME DROP STANDARDS

542.41(b)(1) The setting out of empty table game drop boxes and the drop shall be a continuous process.

542.41(b)(2) At the end of each shift:

542.41(b)(2)(i) All locked table game drop boxes shall be removed from the tables by a person independent of the pit shift being dropped;

- 542.41(b)(2)(ii)** A separate drop box shall be placed on each table opened at any time during each shift or a gaming operation may utilize a single drop box with separate openings and compartments for each shift; and
- 542.41(b)(2)(iii)** Upon removal from the tables, table game drop boxes shall be 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.
- 542.41 (b)(3)** If drop boxes are not placed on all tables, then the pit department shall document which tables were open during the shift.
- 542.41 (b)(4)** The transporting of table game drop boxes shall be performed by a minimum of two persons, at least one of whom is independent of the pit shift being dropped.
- 542.41 (b)(5)** All table game drop boxes shall be posted with a number corresponding to a permanent number on the gaming table and marked to indicate game, table number, and shift.
- 542.41 (b)(6)** Surveillance shall be notified when the drop is to begin so that surveillance may monitor the activities.

6.13 CARD GAMES

- 543.17(d)(6)** At the end of each shift:
- 543.17(d)(6)(i)** All locked card game drop boxes must be removed from the tables by an agent independent of the card game shift being dropped;
- 543.17(d)(6)(ii)** 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
- 543.17(d)(6)(iii)** 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.
- 543.17(d)(7)** All tables that were not open during a shift and therefore not part of the drop must be documented.
- 543.17(d)(8)** 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.

6.14 PLAYER INTERFACE AND FINANCIAL INSTRUMENT STORAGE COMPONENT DROP STANDARDS (CLASS II OR WHEN FUNDS ARE COMINGLED)

- 543.17(e)(1)** Surveillance must be notified when the drop is to begin so that surveillance may monitor the activities.
- 543.17(e)(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.
- 543.17(e)(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 within a timeframe approved by the TGRA.
- 543.17(e)(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.
 - 543.17(e)(4)(i)** Security must be provided for the financial instrument storage components removed from player interfaces and awaiting transport to the count room.
 - 543.17(e)(4)(ii)** 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.
- 543.17(e)(5)** All financial instrument storage components must be posted with a number corresponding to a permanent number on the player interface.

6.15 STANDARDS FOR COUNTING AND RECORDING SOFT COUNT

- (10)3.1.** The ICs, Regs, or P&Ps will describe the entire counting and recording process for Table Games and Video Lottery Terminals to ensure appropriate segregation of duties and that all assets are adequately protected, including but not limited to:
 - (10)3.1.1.** Identifying all document forms and/or reports used as a part of the Count Team functions for Table Games and Video Lottery Terminals;
 - (10)3.1.2.** Specifying all information recorded on all document forms and/or reports to be permanent;
 - (10)3.1.3.** Ensuring that Count Team will be a minimum of three personnel;

- (10)3.1.4. Notifying Surveillance prior to the commencement of the count and notifying Surveillance at the conclusion of the count;
- (10)3.1.5. If applicable, describing the process for testing all useable machines that count currency, tickets, and coupons on an interval approved by the Tribal Gaming Commission;
- (10)3.1.6. If applicable, describing the alternative process for conducting the counts if any counting machine or casino computer system is not operational;
- (10)3.1.7. Describing the process of emptying and counting separately, each drop box, within full view of the closed circuit television recording system on the Count Room table in a manner to prevent the commingling of funds;
- (10)3.1.8. Describing the process of second verification of all contents that have been removed from drop box, locked, and placed into the secure storage area for drop boxes;
- (10)3.1.9. Describing the process of recording the following minimum information for Table Game Master Game Report for each drop box and aggregate total:
 - (10)3.1.9.1. The total amount of currency counted;
 - (10)3.1.9.2. The amount of the opener;
 - (10)3.1.9.3. The amount of the closer;
 - (10)3.1.9.4. The serial number and amount of each fill;
 - (10)3.1.9.5. The total amount of all fills;
 - (10)3.1.9.6. The serial number and amount of each credit;
 - (10)3.1.9.7. The total amount of all credits; and
 - (10)3.1.9.8. The win or loss.
- (10)3.1.10. Describing the process for recording and preparing the Video Lottery Terminal Final Count Report by each drop box identifier and aggregate total;
- (10)3.1.11. Describing the process of reporting any unreconciled discrepancies of +/- \$100 or more to the attention of the controller and a report generated to the Tribal Gaming Commission;

- (10)3.1.12.** Specifying the surveillance recording of the count will be secured by surveillance until the discrepancy is resolved;
- (10)3.1.13.** Describing the process after completion and verification of the Table Game's Master Game Report or the Video Lottery Terminal's Final Count Report, each Count Team member will sign the reports attesting to the accuracy and information recorded thereon;

6.16 TABLE GAME SOFT COUNT STANDARDS

- 542.41(d)(1)** The table game soft count shall be performed in a soft count room or other equivalently secure area with comparable controls.
- 542.41(d)(2)** Access to the count room during the count shall be restricted to members of the drop and count teams, with the exception of authorized observers, supervisors for resolution of problems, and authorized maintenance personnel.
- 542.41(d)(3)** If counts from various revenue centers occur simultaneously in the count room, procedures shall be in effect that prevent the commingling of funds from different revenue centers.
- 542.41(d)(4)** The table game drop boxes shall be individually emptied and counted in such a manner to prevent the commingling of funds between boxes until the count of the box has been recorded.
 - 542.41(d)(4)(i)** The count of each box shall be recorded in ink or other permanent form of recordation.
 - 542.41(d)(4)(ii)** A second count shall be performed by an employee on the count team who did not perform the initial count.
 - 542.41(d)(4)(iii)** Corrections to information originally recorded by the count team on soft count documentation shall be made by drawing a single line through the error, writing the correct figure above the original figure, and then obtaining the initials of at least two count team members who verified the change.
- 542.41(d)(5)** Corrections to information originally recorded by the count team on soft count documentation shall be made by drawing a single line through the error, writing the correct figure above the original figure, and then obtaining the initials of at least two count team members who verified the change.
- 542.41(d)(6)** Table game drop boxes, when empty, shall be shown to another member of the count team, or to another person who is observing the count, or to surveillance,

provided the count is monitored in its entirety by a person independent of the count.

542.41(d)(7) Orders for fill/credit (if applicable) shall be matched to the fill/credit slips. Fills and credits shall be traced to or recorded on the count sheet.

542.41(d)(8) Pit marker issue and payment slips (if applicable) removed from the table game drop boxes shall either be:

542.41(d)(8)(i) Traced to or recorded on the count sheet by the count team; or

542.41(d)(8)(ii) Totaled by shift and traced to the totals documented by the computerized system. Accounting personnel shall verify the issue/payment slip for each table is accurate.

542.41(d)(9) Foreign currency exchange forms (if applicable) removed from the table game drop boxes shall be reviewed for the proper daily exchange rate and the conversion amount shall be recomputed by the count team. Alternatively, this may be performed by accounting/auditing employees.

542.41(d)(10) The opening/closing table and marker inventory forms (if applicable) shall either be:

542.41(d)(10)(i) Examined and traced to or recorded on the count sheet; or

542.41(d)(10)(ii) If a computerized system is used, accounting personnel can trace the opening/closing table and marker inventory forms to the count sheet. Discrepancies shall be investigated with the findings documented and maintained for inspection.

542.41(d)(11) The count sheet shall be reconciled to the total drop by a count team member who shall not function as the sole recorder.

542.41(d)(12) All members of the count team shall sign the count document or a summary report to attest to their participation in the count.

542.41(d)(13) All drop proceeds and cash equivalents that were counted shall be turned over to the cage or vault cashier (who shall be independent of the count team) or to an authorized person/employee independent of the revenue generation and the count process for verification. Such person shall certify by signature as to the accuracy of the drop proceeds delivered and received.

542.41(d)(14) The count sheet, with all supporting documents, shall be delivered to the accounting department by a count team member or a person independent of the cashiers department. Alternatively, it may be adequately secured (*e.g.*, locked

container to which only accounting personnel can gain access) until retrieved by the accounting department.

542.41(d)(15) Access to stored, full table game drop boxes shall be restricted to authorized members of the drop and count teams.

6.17 CARD ROOM COUNT STANDARDS (CLASS II OR IF FUNDS ARE COMINGLED)

543.17(f)(1) Access to stored, full card game drop boxes must be restricted to:

543.17(f)(1)(i) Authorized members of the drop and count teams; and

543.17(f)(1)(ii) In an emergency, authorized persons for the resolution of a problem.

543.17(f)(2) The card game count must be performed in a count room or other equivalently secure area with comparable controls.

543.17(f)(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.

543.17(f)(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.

543.17(f)(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.

543.17(f)(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.

543.17(f)(6)(i) The count of each box must be recorded in ink or other permanent form of recordation.

543.17(f)(6)(ii) 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.

543.17(f)(6)(iii) 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.

543.17(f)(6)(iv) If a currency counter interface is used:

543.17(f)(6)(iv)(A) It must be restricted to prevent unauthorized access; and

543.17(f)(6)(iv)(B) The currency drop figures must be transferred via direct communications line or computer storage media to the accounting department.

543.17(f)(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.

543.17(f)(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.

543.17(f)(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.

543.17(f)(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.

543.17(f)(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.

543.17(f)(12) All count team agents must sign the count sheet attesting to their participation in the count.

543.17(f)(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.

543.17(f)(13)(i) Final verification must include a comparison of currency counted totals against the currency counter/system report, if any counter/system is used.

543.17(f)(13)(ii) Any unresolved variances must be documented, and the documentation must remain part of the final count record forwarded to accounting.

543.17(f)(13)(iii) 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.

- 543.17(f)(13)(iv)** The two agents must sign the report attesting to the accuracy of the total drop proceeds verified.
- 543.17(f)(13)(v)** 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.
- 543.17(f)(14)** After verification by the agent receiving the funds, the drop proceeds must be transferred to the cage/vault.
- 543.17(f)(14)(i)** The count documentation and records must not be transferred to the cage/vault with the drop proceeds.
- 543.17(f)(14)(ii)** The cage/vault agent must have no knowledge or record of the drop proceeds total before it is verified.
- 543.17(f)(14)(iii)** All count records must be forwarded to accounting or secured and accessible only by accounting agents.
- 543.17(f)(14)(iv)** 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.
- 543.17(f)(14)(v)** 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.
- 543.17(f)(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.

6.18 GAMING MACHINE BILL ACCEPTOR DROP STANDARDS

- 542.41(e)(1)** A minimum of three employees shall be involved in the removal of the gaming machine drop, at least one of who is independent of the gaming machine department.
- 542.41(e)(2)** All bill acceptor canisters shall be removed only at the time previously designated by the gaming operation and reported to the Tribal gaming regulatory authority, except for emergency drops.

- 542.41(e)(3)** Surveillance shall be notified when the drop is to begin so that surveillance may monitor the activities.
- 542.41(e)(4)** The bill acceptor canisters shall be removed by a person independent of the gaming machine department then transported directly to the count room or other equivalently secure area with comparable controls and locked in a secure manner until the count takes place.
- 542.41(e)(4)(i)** Security shall be provided over the bill acceptor canisters removed from the gaming machines and awaiting transport to the count room.
- 542.41(e)(4)(ii)** The transporting of bill acceptor canisters shall be performed by a minimum of two persons, at least one of who is independent of the gaming machine department.
- 542.41(e)(5)** All bill acceptor canisters shall be posted with a number corresponding to a permanent number on the gaming machine.

6.19 GAMING MACHINE BILL ACCEPTOR COUNT STANDARDS

- 542.41(f)(1)** The gaming machine bill acceptor count shall be performed in a soft count room or other equivalently secure area with comparable controls.
- 542.41(f)(2)** Access to the count room during the count shall be restricted to members of the drop and count teams, with the exception of authorized observers, supervisors for resolution of problems, and authorized maintenance personnel.
- 542.41(f)(3)** If counts from various revenue centers occur simultaneously in the count room, procedures shall be in effect that prevent the commingling of funds from different revenue centers.
- 542.41(f)(4)** The bill acceptor canisters shall be individually emptied and counted in such a manner to prevent the commingling of funds between canisters until the count of the canister has been recorded.
- 542.41(f)(4)(i)** The count of each canister shall be recorded in ink or other permanent form of recordation.
- 542.41(f)(4)(ii)** Corrections to information originally recorded by the count team on soft count documentation shall be made by drawing a single line through the error, writing the correct figure above the original figure, and then obtaining the initials of at least two count team members who verified the change. (Revised August 12, 2005)

- 542.41(f)(5)** If currency counters are utilized and the count room table is used only to empty canisters and sort/stack contents, a count team member shall be able to observe the loading and unloading of all currency at the currency counter, including rejected currency.
- 542.41(f)(6)** Canisters, when empty, shall be shown to another member of the count team, or to another person who is observing the count, or to surveillance, provided that the count is monitored in its entirety by a person independent of the count.
- 542.41(f)(7)** The count sheet shall be reconciled to the total drop by a count team member who shall not function as the sole recorder.
- 542.41(f)(8)** All members of the count team shall sign the count document or a summary report to attest to their participation in the count.
- 542.41(f)(9)** All drop proceeds and cash equivalents that were counted shall be turned over to the cage or vault cashier (who shall be independent of the count team) or to an authorized person/employee independent of the revenue generation and the count process for verification. Such person shall certify by signature as to the accuracy of the drop proceeds delivered and received.
- 542.41(f)(10)** The count sheet, with all supporting documents, shall be delivered to the accounting department by a count team member or a person independent of the cashiers department. Alternatively, it may be adequately secured (e.g., locked container to which only accounting personnel can gain access) until retrieved by the accounting department.
- 542.41(f)(11)** Access to stored bill acceptor canisters, full or empty, shall be restricted to:
- 542.41(f)(11)(i)** Authorized members of the drop and count teams; and
 - 542.41(f)(11)(ii)** Authorized personnel in an emergency for the resolution of a problem.

6.20 PLAYER INTERFACE FINANCIAL INSTRUMENT COUNT STANDARDS (CLASS II OR WHEN FUNDS ARE COMINGLED)

- 543.17(g)(1)** Access to stored full financial instrument storage components must be restricted to:
- 543.17(g)(1)(i)** Authorized members of the drop and count teams; and
 - 543.17(g)(1)(ii)** In an emergency, authorized persons for the resolution of a problem.
- 543.17(g)(2)** The player interface financial instrument count must be performed in a count room or other equivalently secure area with comparable controls.

- 543.17(g)(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.
- 543.17(g)(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.
- 543.17(g)(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.
- 543.17(g)(6)** Count equipment and systems must be tested, and the results documented, before the first count begins, to ensure the accuracy of the equipment.
- 543.17(g)(7)** If a currency counter interface is used:
- 543.17(g)(7)(i)** It must be adequately restricted to prevent unauthorized access; and
 - 543.17(g)(7)(ii)** The currency drop figures must be transferred via direct communications line or computer storage media to the accounting department.
- 543.17(g)(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.
- 543.17(g)(8)(i)** The count of each storage component must be recorded in ink or other permanent form of recordation.
 - 543.17(g)(8)(ii)** 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.
- 543.17(g)(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.
- 543.17(g)(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.
- 543.17(g)(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.

- 543.17(g)(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.
- 543.17(g)(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.
- 543.17(g)(14)** All count team agents must sign the report attesting to their participation in the count.
- 543.17(g)(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.
- 543.17(g)(15)(i)** Final verification must include a comparison of currency counted totals against the currency counter/system report, if a counter/system is used.
- 543.17(g)(15)(ii)** Any unresolved variances must be documented and the documentation must remain a part of the final count record forwarded to accounting.
- 543.17(g)(15)(iii)** 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.
- 543.17(g)(15)(iv)** The two agents must sign the report attesting to the accuracy of the total drop proceeds verified.
- 543.17(g)(15)(v)** 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.
- 543.17(g)(16)** After certification by the agent receiving the funds, the drop proceeds must be transferred to the cage/vault.
- 543.17(g)(16)(i)** The count documentation and records must not be transferred to the cage/vault with the drop proceeds.
- 543.17(g)(16)(ii)** The cage/vault agent must not have knowledge or record of the drop proceeds total before it is verified.

543.17(g)(16)(iii) All count records must be forwarded to accounting secured and accessible only by accounting agents.

543.17(g)(16)(iv) 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.

543.17(g)(16)(v) 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.

543.17(g)(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.

6.21 STANDARDS FOR CONCLUSION OF THE SOFT COUNT

(10)4.1. The ICs, Regs, or P&Ps will describe the entire conclusion process for Table Games and Video Lottery Terminals to ensure appropriate segregation of duties and all assets are adequately protected, including but not limited to:

(10)4.1.1. Describing the process of a second count by a cashier without prior knowledge of the Count Team's recorded amount for Table Games or Video Lottery Terminals;

(10)4.1.2. Cashiers signing the report for Tables Games and/or Video Lottery Terminals evidencing the fact that the Count Team and the Cashier agreed on the total amount counted;

(10)4.1.3. Describing the process of reporting any unreconciled variance of +/- \$100 or more if found by notifying surveillance and a cashier independent of the first cashier;

(10)4.1.4. Describing the process of recounting the currency by a cashier independent of the first cashier and the Count Team;

(10)4.1.5. If there is still a variance, a member of the Tribal Gaming Commission or designee of the Tribal Gaming Commission will be called to investigate the variance, and a report will be generated to the Tribal Gaming Commission.

(10)4.1.6. Describing the method of delivery to the Accounting Department and/or describing the secured location of all identified document forms and/or

reports to be retrieved by a designated individual from the Accounting Department.

6.22 COLLECTING CURRENCY CASSETTES AND FINANCIAL INSTRUMENT STORAGE COMPONENTS FROM KIOSKS

543.17(h) 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:

- 543.17(h)(1)** Surveillance must be notified prior to the financial instrument storage components or currency cassettes being accessed in a kiosk.
- 543.17(h)(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.
- 543.17(h)(3)** Currency cassettes and financial instrument storage components must be secured in a manner that restricts access to only authorized agents.
- 543.17(h)(4)** Redeemed vouchers and pulltabs (if applicable) collected from the kiosk must be secured and delivered to the appropriate department (cage or accounting) for reconciliation.
- 543.17(h)(5)** Controls must be established and procedures implemented to ensure that currency cassettes contain the correct denominations and have been properly installed.

6.23 KIOSK COUNT STANDARDS

543.17(i)(1) Access to stored full kiosk financial instrument storage components and currency cassettes must be restricted to:

- 543.17(i)(1)(i)** Authorized agents; and
- 543.17(i)(1)(ii)** In an emergency, authorized persons for the resolution of a problem.
- 543.17(i)(2)** The kiosk count must be performed in a secure area, such as the cage or count room.
- 543.17(i)(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.

- 543.17(i)(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.
- 543.17(i)(4)(i)** The count of must be recorded in ink or other permanent form of recordation.
- 543.17(i)(4)(ii)** 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.
- 543.17(i)(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.

6.24 KIOSKS VARIANCES

- 543.17(k)** 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.

6.25 HARD COUNT ROOM PERSONNEL

- 542.41(h)(1)** The weigh/count shall be performed by a minimum of three employees.
- 542.41(h)(2)** At no time during the weigh/count shall there be fewer than three employees in the count room until the drop proceeds have been accepted into cage/vault accountability. Surveillance shall be notified whenever count room personnel exit or enter the count room during the count.
- 542.41(h)(2)(i)** If the gaming machine count is conducted with a continuous mechanical count meter that is not reset during the count and is verified in writing by at least three employees at the start and end of each denomination count, then one employee may perform the wrap.
- 542.41(h)(3)** Count team members shall be rotated on a routine basis such that the count team is not consistently the same three persons more than four (4) days per week. This standard shall not apply to gaming operations that utilize a count team of more than three persons.
- 542.41(h)(4)** The count team shall be independent of transactions being reviewed and counted. The count team shall be independent of the cage/vault departments, unless they are non-supervisory gaming machine employees and perform the laborer function only (A non-supervisory gaming machine employee is defined as a person below

the level of gaming machine shift supervisor). A cage cashier may be used if this person is not allowed to perform the recording function. An accounting representative may be used if there is an independent audit of all count documentation.

6.26 GAMING MACHINE COIN COUNT AND WRAP STANDARDS

542.41(i)(1) Coins shall include tokens.

542.41(i)(2) The gaming machine coin count and wrap shall be performed in a count room or other equivalently secure area with comparable controls.

542.41(i)(2)(i) Alternatively, an on-the-floor drop system utilizing a mobile scale shall satisfy the requirements of this paragraph, subject to the following conditions:

542.41(i)(2)(i)(A) The gaming operation shall utilize and maintain an effective on-line gaming machine monitoring system, as described in **542.13(m)(3)**;

542.41(i)(2)(i)(B) Components of the on-the-floor drop system shall include, but not be limited to, a weigh scale, a laptop computer through which weigh/count applications are operated, a security camera available for the mobile scale system, and a VCR to be housed within the video compartment of the mobile scale. The system may include a mule cart used for mobile weigh scale system locomotion.

542.41(i)(2)(i)(C) The gaming operation must obtain the security camera available with the system, and this camera must be added in such a way as to eliminate tampering.

542.41(i)(2)(i)(D) Prior to the drop, the drop/count team shall ensure the scale batteries are charged;

542.41(i)(2)(i)(E) Prior to the drop, a videotape shall be inserted into the VCR used to record the drop in conjunction with the security camera system and the VCR shall be activated;

542.41(i)(2)(i)(F) The weigh scale test shall be performed prior to removing the unit from the hard count room for the start of the weigh/drop/count;

- 542.41(i)(2)(i)(G)** Surveillance shall be notified when the weigh/drop/count begins and shall be capable of monitoring the entire process;
- 542.41(i)(2)(i)(H)** An observer independent of the weigh/drop/count teams (independent observer) shall remain by the weigh scale at all times and shall observe the entire weigh/drop/count process;
- 542.41(i)(2)(i)(I)** Physical custody of the key(s) needed to access the laptop and video compartment shall require the involvement of two persons, one of whom is independent of the drop and count team;
- 542.41(i)(2)(i)(J)** The mule key (if applicable), the laptop and video compartment keys, and the remote control for the VCR shall be maintained by a department independent of the gaming machine department. The appropriate personnel shall sign out these keys;
- 542.41(i)(2)(i)(K)** A person independent of the weigh/drop/count teams shall be required to accompany these keys while they are checked out, and observe each time the laptop compartment is opened;
- 542.41(i)(2)(i)(L)** The laptop access panel shall not be opened outside the hard count room, except in instances when the laptop must be rebooted as a result of a crash, lock up, or other situation requiring immediate corrective action;
- 542.41(i)(2)(i)(M)** User access to the system shall be limited to those employees required to have full or limited access to complete the weigh/drop/count; and
- 542.41(i)(2)(i)(N)** When the weigh/drop/count is completed, the independent observer shall access the laptop compartment, end the recording session, eject the videotape, and deliver the videotape to surveillance.
- 542.41(i)(3)** Access to the count room during the count shall be restricted to members of the drop and count teams, with the exception of authorized observers, supervisors for resolution of problems, and authorized maintenance personnel.

- 542.41(i)(4)** If counts from various revenue centers occur simultaneously in the count room, procedures shall be in effect that prevent the commingling of funds from different revenue centers.
- 542.41(i)(5)** The following functions shall be performed in the counting of the gaming machine drop:
- 542.41(i)(5)(i)** Recorder function, which involves the recording of the gaming machine count; and
 - 542.41(i)(5)(ii)** Count team supervisor function, which involves the control of the gaming machine weigh and wrap process. The supervisor shall not perform the initial recording of the weigh/count unless a weigh scale with a printer is used.
- 542.41(i)(6)** The gaming machine drop shall be counted, wrapped, and reconciled in such a manner to prevent the commingling of gaming machine drop coin with coin (for each denomination) from the next gaming machine drop until the count of the gaming machine drop has been recorded. If the coins are not wrapped immediately after being weighed or counted, they shall be secured and not commingled with other coin.
- 542.41(i)(6)(i)** The amount of the gaming machine drop from each machine shall be recorded in ink or other permanent form of recordation on a gaming machine count document by the recorder or mechanically printed by the weigh scale.
 - 542.41(i)(6)(ii)** Corrections to information originally recorded by the count team on gaming machine count documentation shall be made by drawing a single line through the error, writing the correct figure above the original figure, and then obtaining the initials of at least two count team members who verified the change.
 - 542.41(i)(6)(ii)(A)** If a weigh scale interface is used, corrections to gaming machine count data shall be made using either of the following:
 - 542.41(i)(6)(ii)(A)(1)** Drawing a single line through the error on the gaming machine document, writing the correct figure above the original figure, and then obtaining the initials of at least two count team employees. If this procedure is used, an employee independent of the gaming machine department and count team

shall enter the correct figure into the computer system prior to the generation of related gaming machine reports; or

542.41(i)(6)(ii)(A)(2)

During the count process, correct the error in the computer system and enter the passwords of at least two count team employees. If this procedure is used, an exception report shall be generated by the computer system identifying the gaming machine number, the error, the correction, and the count team employees attesting to the correction.

- 542.41(i)(7)** If applicable, the weight shall be converted to dollar amounts before the reconciliation of the weigh to the wrap.
- 542.41(i)(8)** If a coin meter is used, a count team member shall convert the coin count for each denomination into dollars and shall enter the results on a summary sheet.
- 542.41(i)(9)** The recorder and at least one other count team member shall sign the weigh tape and the gaming machine count document attesting to the accuracy of the weigh/count.
- 542.41(i)(10)** All members of the count team shall sign the count document or a summary report to attest to their participation in the count.
- 542.41(i)(11)** All drop proceeds and cash equivalents that were counted shall be turned over to the cage or vault cashier (who shall be independent of the count team) or to an authorized person/employee independent of the revenue generation and the count process for verification. Such person shall certify by signature as to the accuracy of the drop proceeds delivered and received.
- 542.41(i)(12)** All gaming machine count and wrap documentation, including any applicable computer storage media, shall be delivered to the accounting department by a count team member or a person independent of the cashier's department. Alternatively, it may be adequately secured (e.g., locked container to which only accounting personnel can gain access) until retrieved by the accounting department.
- 542.41(i)(13)** If the coins are transported off the property, a second (alternative) count procedure shall be performed before the coins leave the property. Any variances shall be documented.
- 542.41(i)(14)** Variances. Large (by denomination, either \$1,000 or 2% of the drop, whichever is less) or unusual (e.g., zero for weigh/count or patterned for all counts) variances

between the weigh/count and wrap shall be investigated by management personnel independent of the gaming machine department, count team, and the cage/vault functions on a timely basis. The results of such investigation shall be documented, maintained for inspection, and provided to the Tribal gaming regulatory authority upon request.

6.27 SECURITY OF THE COUNT ROOM INVENTORY DURING THE GAMING MACHINE COIN COUNT AND WRAP

542.41(j)(1) If the count room serves as a coin room and coin room inventory is not secured so as to preclude access by the count team, then the following standards shall apply:

542.41(j)(1)(i) At the commencement of the gaming machine count the following requirements shall be met:

542.41(j)(1)(i)(A) The coin room inventory shall be counted by at least two employees, one of whom is a member of the count team and the other is independent of the weigh/count and wrap procedures;

542.41(j)(1)(i)(B) The count in paragraph **542.41(j)(1)(i)(A)** of this section shall be recorded on an appropriate inventory form;

542.41(j)(1)(ii) Upon completion of the wrap of the gaming machine drop:

542.41(j)(1)(ii)(A) At least two members of the count team (wrap team), independently from each other, shall count the ending coin room inventory;

542.41(j)(1)(ii)(B) The counts in **542.41(j)(1)(ii)(A)** of this section shall be recorded on a summary report(s) that evidences the calculation of the final wrap by subtracting the beginning inventory from the sum of the ending inventory and transfers in and out of the coin room;

542.41(j)(1)(ii)(C) The same count team members shall compare the calculated wrap to the weigh/count, recording the comparison and noting any variances on the summary report;

542.41(j)(1)(ii)(D) A member of the cage/vault department shall count the ending coin room inventory by denomination and shall reconcile it to the beginning inventory, wrap, transfers, and weigh/count; and

542.41(j)(1)(ii)(E) At the conclusion of the reconciliation, at least two count/wrap team members and the verifying employee shall sign the summary report(s) attesting to its accuracy.

542.41(j)(2) If the count room is segregated from the coin room, or if the coin room is used as a count room and the coin room inventory is secured to preclude access by the count team, all of the following requirements shall be completed, at the conclusion of the count:

542.41(j)(2)(i) At least two members of the count/wrap team shall count the final wrapped gaming machine drop independently from each other;

542.41(j)(2)(ii) The counts shall be recorded on a summary report;

542.41(j)(2)(iii) The same count team members (or the accounting department) shall compare the final wrap to the weigh/count, recording the comparison and noting any variances on the summary report;

542.41(j)(2)(iv) A member of the cage/vault department shall count the wrapped gaming machine drop by denomination and reconcile it to the weigh/count;

542.41(j)(2)(v) At the conclusion of the reconciliation, at least two count team members and the cage/vault employee shall sign the summary report attesting to its accuracy; and

542.41(j)(2)(vi) The wrapped coins (exclusive of proper transfers) shall be transported to the cage, vault or coin vault after the reconciliation of the weigh/count to the wrap.

542.41(k) Transfers during the gaming machine coin count and wrap.

542.41(k)(1) Transfers may be permitted during the count and wrap only if permitted under the internal control standards approved by the Tribal gaming regulatory authority.

542.41(k)(2) Each transfer shall be recorded on a separate multi-part form with a preprinted or concurrently-printed form number (used solely for gaming machine count transfers) that shall be subsequently reconciled by the accounting department to ensure the accuracy of the reconciled gaming machine drop.

542.41(k)(3) Each transfer must be counted and signed for by at least two members of the count team and by a person independent of the count team who is responsible for authorizing the transfer.

6.28 GAMING MACHINE DROP KEY CONTROL STANDARDS

- 542.41(l)(1)** Gaming machine coin drop cabinet keys, including duplicates, shall be maintained by a department independent of the gaming machine department.
- 542.41(l)(2)** The physical custody of the keys needed to access gaming machine coin drop cabinets, including duplicates, shall require the involvement of two persons, one of whom is independent of the gaming machine department.
- 542.41(l)(3)** Two employees (separate from key custodian) shall be required to accompany such keys while checked out and observe each time gaming machine drop cabinets are accessed, unless surveillance is notified each time keys are checked out and surveillance observes the person throughout the period the keys are checked out.

6.29 TABLE GAME DROP BOX KEY CONTROL STANDARDS

- 542.41(m)(1)** Procedures shall be developed and implemented to insure that unauthorized access to empty table game drop boxes shall not occur from the time the boxes leave the storage racks until they are placed on the tables.
- 542.41(m)(2)** The involvement of at least two persons independent of the cage department shall be required to access stored empty table game drop boxes.
- 542.41(m)(3)** The release keys shall be separately keyed from the contents keys.
- 542.41(m)(4)** At least three (two for table game drop box keys in operations with three tables or fewer) count team members are required to be present at the time count room and other count keys are issued for the count.
- 542.41(m)(5)** All duplicate keys shall be maintained in a manner that provides the same degree of control as is required for the original keys. Records shall be maintained for each key duplicated that indicate the number of keys made and destroyed.
- 542.41(m)(6)** Logs shall be maintained by the custodian of sensitive keys to document authorization of personnel accessing keys.

6.30 CONTROLLED KEYS (CLASS II AND IF FUNDS ARE COMINGLED)

- 543.17(j)** Controls must be established and procedures implemented to safeguard the use, access, and security of keys for kiosks.

6.31 TABLE GAME DROP BOX RELEASE KEYS

- 542.41(n)(1)** The table game drop box release keys shall be maintained by a department independent of the pit department.

- 542.41(n)(2)** Only the person(s) authorized to remove table game drop boxes from the tables shall be allowed access to the table game drop box release keys; however, the count team members may have access to the release keys during the soft count in order to reset the table game drop boxes.
- 542.41(n)(3)** Persons authorized to remove the table game drop boxes shall be precluded from having simultaneous access to the table game drop box contents keys and release keys.
- 542.41(n)(4)** For situations requiring access to a table game drop box at a time other than the scheduled drop, the date, time, and signature of employee signing out/in the release key must be documented.

6.32 BILL ACCEPTOR CANISTER RELEASE KEYS

- 542.41(o)(1)** The bill acceptor canister release keys shall be maintained by a department independent of the gaming machine department.
- 542.41(o)(2)** Only the person(s) authorized to remove bill acceptor canisters from the gaming machines shall be allowed access to the release keys.
- 542.41(o)(3)** Persons authorized to remove the bill acceptor canisters shall be precluded from having simultaneous access to the bill acceptor canister contents keys and release keys.
- 542.41(o)(4)** For situations requiring access to a bill acceptor canister at a time other than the scheduled drop, the date, time, and signature of employee signing out/in the release key must be documented.

6.33 TABLE GAME DROP BOX STORAGE RACK KEYS

- 542.41(p)(1)** A person independent of the pit department shall be required to accompany the table game drop box storage rack keys and observe each time table game drop boxes are removed from or placed in storage racks.
- 542.41(p)(2)** Persons authorized to obtain table game drop box storage rack keys shall be precluded from having simultaneous access to table game drop box contents keys with the exception of the count team.

6.34 BILL ACCEPTOR CANISTER STORAGE RACK KEYS

- 542.41(q)(1)** A person independent of the gaming machine department shall be required to accompany the bill acceptor canister storage rack keys and observe each time canisters are removed from or placed in storage racks.

- 542.41(q)(2)** Persons authorized to obtain bill acceptor canister storage rack keys shall be precluded from having simultaneous access to bill acceptor canister contents keys with the exception of the count team.

6.35 TABLE GAME DROP BOX CONTENTS KEYS

- 542.41(r)(1)** The physical custody of the keys needed for accessing stored, full table game drop box contents shall require the involvement of persons from at least two separate departments, with the exception of the count team.
- 542.41(r)(2)** Access to the table game drop box contents key at other than scheduled count times shall require the involvement of at least three persons from separate departments, including management. The reason for access shall be documented with the signatures of all participants and observers.
- 542.41(r)(3)** Only count team members shall be allowed access to table game drop box content keys during the count process.

6.36 BILL ACCEPTOR CANISTER CONTENTS KEYS

- 542.41(s)(1)** The physical custody of the keys needed for accessing stored, full bill acceptor canister contents shall require involvement of persons from two separate departments, with the exception of the count team.
- 542.41(s)(2)** Access to the bill acceptor canister contents key at other than scheduled count times shall require the involvement of at least three persons from separate departments, one of whom must be a supervisor. The reason for access shall be documented with the signatures of all participants and observers.
- 542.41(s)(3)** Only the count team members shall be allowed access to bill acceptor canister contents keys during the count process.

6.37 GAMING MACHINE COMPUTERIZED KEY SECURITY SYSTEMS

- 542.41(t)(1)** Computerized key security systems which restrict access to the gaming machine drop and count keys through the use of passwords, keys or other means, other than a key custodian, must provide the same degree of control as indicated in the aforementioned key control standards; refer to paragraphs **542.41(l)**, **542.41(o)**, **542.41(q)** and **542.41(s)** of this section. Note: This standard does not apply to the system administrator. The system administrator is defined in paragraph **542.41(t)(2)(i)** of this section.
- 542.41(t)(2)** For computerized key security systems, the following additional gaming machine key control procedures apply:

- 542.41(t)(2)(i)** Management personnel independent of the gaming machine department assign and control user access to keys in the computerized key security system (i.e., system administrator) to ensure that gaming machine drop and count keys are restricted to authorized employees.
- 542.41(t)(2)(ii)** In the event of an emergency or the key box is inoperable, access to the emergency manual key(s) (a.k.a. override key), used to access the box containing the gaming machine drop and count keys, requires the physical involvement of at least three persons from separate departments, including management. The date, time, and reason for access, must be documented with the signatures of all participating employees signing out/in the emergency manual key(s).
- 542.41(t)(2)(iii)** The custody of the keys issued pursuant to paragraph **542.41(t)(2)(ii)** of this section requires the presence of two persons from separate departments from the time of their issuance until the time of their return.
- 542.41(t)(2)(iv)** Routine physical maintenance that requires accessing the emergency manual key(s) (override key) and does not involve the accessing of the gaming machine drop and count keys, only requires the presence of two persons from separate departments. The date, time and reason for access must be documented with the signatures of all participating employees signing out/in the emergency manual key(s).
- 542.41(t)(3)** For computerized key security systems controlling access to gaming machine drop and count keys, accounting/audit personnel, independent of the system administrator, will perform the following procedures:
- 542.41(t)(3)(i)** Daily, review the report generated by the computerized key security system indicating the transactions performed by the individual(s) that adds, deletes, and changes user's access within the system (i.e., system administrator). Determine whether the transactions completed by the system administrator provide an adequate control over the access to the gaming machine drop and count keys. Also, determine whether any gaming machine drop and count key(s) removed or returned to the key cabinet by the system administrator was properly authorized.

542.41(t)(3)(ii) For at least one day each month, review the report generated by the computerized key security system indicating all transactions performed to determine whether any unusual gaming machine drop and count key removals or key returns occurred.

542.41(t)(3)(iii) At least quarterly, review a sample of users that are assigned access to the gaming machine drop and count keys to determine that their access to the assigned keys is adequate relative to their job position.

542.41(t)(3)(iv) All noted improper transactions or unusual occurrences are investigated with the results documented.

542.41(t)(4) Quarterly, an inventory of all count room, drop box release, storage rack and contents keys is performed, and reconciled to records of keys made, issued, and destroyed. Investigations are performed for all keys unaccounted for, with the investigation being documented.

6.38 TABLE GAMES COMPUTERIZED KEY SECURITY SYSTEMS

542.41(u)(1) Computerized key security systems which restrict access to the table game drop and count keys through the use of passwords, keys or other means, other than a key custodian, must provide the same degree of control as indicated in the aforementioned key control standards; refer to paragraphs **542.41(m)**, **542.41(n)**, **542.41(p)** and **542.41(r)** of this section. Note: This standard does not apply to the system administrator. The system administrator is defined in paragraph **542.41(u)(2)(ii)** of this section.

542.41(u)(2) For computerized key security systems, the following additional table game key control procedures apply:

542.41(u)(2)(i) Management personnel independent of the table game department assign and control user access to keys in the computerized key security system (i.e., system administrator) to ensure that table game drop and count keys are restricted to authorized employees.

542.41(u)(2)(ii) In the event of an emergency or the key box is inoperable, access to the emergency manual key(s) (a.k.a. override key), used to access the box containing the table game drop and count keys, requires the physical involvement of at least three persons from separate departments, including management. The date, time, and reason for access, must be documented with the signatures of all

participating employees signing out/in the emergency manual key(s).

542.41(u)(2)(iii) The custody of the keys issued pursuant to paragraph **542.41(u)(2)(ii)** of this section requires the presence of two persons from separate departments from the time of their issuance until the time of their return.

542.41(u)(2)(iv) Routine physical maintenance that requires accessing the emergency manual key(s) override key) and does not involve the accessing of the table games drop and count keys, only requires the presence of two persons from separate departments. The date, time and reason for access must be documented with the signatures of all participating employees signing out/in the emergency manual key(s).

542.41(u)(3) For computerized key security systems controlling access to table games drop and count keys, accounting/audit personnel, independent of the system administrator, will perform the following procedures:

542.41(u)(3)(i) Daily, review the report generated by the computerized key security system indicating the transactions performed by the individual(s) that adds, deletes, and changes user's access within the system (i.e., system administrator). Determine whether the transactions completed by the system administrator provide an adequate control over the access to the table games drop and count keys. Also, determine whether any table games drop and count key(s) removed or returned to the key cabinet by the system administrator was properly authorized.

542.41(u)(3)(ii) For at least one day each month, review the report generated by the computerized key security system indicating all transactions performed to determine whether any unusual table games drop and count key removals or key returns occurred.

542.41(u)(3)(iii) At least quarterly, review a sample of users that are assigned access to the table games drop and count keys to determine that their access to the assigned keys is adequate relative to their job position.

542.41(u)(3)(iv) All noted improper transactions or unusual occurrences are investigated with the results documented.

542.41(u)(4) Quarterly, an inventory of all count room, table game drop box release, storage rack and contents keys is performed, and reconciled to records of keys made, issued, and destroyed. Investigations are performed for all keys unaccounted for, with the investigations being documented.

6.39 EMERGENCY DROP PROCEDURES

542.41(v) Emergency drop procedures shall be developed by the Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority.

6.40 EQUIPMENT STANDARDS FOR GAMING MACHINE COUNT

542.41(w)(1) A weigh scale calibration module shall be secured so as to prevent unauthorized access (e.g., prenumbered seal, lock and key, etc.).

542.41(w)(2) A person independent of the cage, vault, gaming machine, and count team functions shall be required to be present whenever the calibration module is accessed. Such access shall be documented and maintained.

542.41(w)(3) If a weigh scale interface is used, it shall be adequately restricted so as to prevent unauthorized access (passwords, keys, etc.).

542.41(w)(4) If the weigh scale has a zero adjustment mechanism, it shall be physically limited to minor adjustments (e.g., weight of a bucket) or physically situated such that any unnecessary adjustments to it during the weigh process would be observed by other count team members.

542.41(w)(5) The weigh scale and weigh scale interface (if applicable) shall be tested by a person or persons independent of the cage, vault, and gaming machine departments and count team at least quarterly. At least annually, this test shall be performed by internal audit in accordance with the internal audit standards. The result of these tests shall be documented and signed by the person or persons performing the test.

542.41(w)(6) Prior to the gaming machine count, at least two employees shall verify the accuracy of the weigh scale with varying weights or with varying amounts of previously counted coin for each denomination to ensure the scale is properly calibrated (varying weights/coin from drop to drop is acceptable).

542.41(w)(7) If a mechanical coin counter is used (instead of a weigh scale), the Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, shall establish and the gaming operation shall comply with

procedures that are equivalent to those described in paragraphs **542.41(u)(4)**, **542.41(u)(5)**, and **542.41(u)(6)** of this section.

542.41(w)(8) If a coin meter count machine is used, the count team member shall record the machine number denomination and number of coins in ink on a source document, unless the meter machine automatically records such information.

542.41(w)(8)(i) A count team member shall test the coin meter count machine before the actual count to ascertain if the metering device is functioning properly with a predetermined number of coins for each denomination.



GENERAL STANDARDS

SECTION 7

7.0 INTERNAL CONTROLS

- 7.0.1** Tribal and gaming operation internal controls will meet the control standards defined in the American Institute of Certified Public Accountants Statements on Auditing Standards. The AICPA has defined internal controls as “a process affected by an entity’s board of directors, management and other personnel designed to provide reasonable assurance regarding the achievement of objectives in the following categories: (a) reliability of financial reporting, (b) effectiveness and efficiency of operations, and (c) compliance with applicable laws and regulations.”
- 7.0.2** The gaming operation shall ensure that internal controls for the gaming operation are current and in compliance with the TICS.

7.1 GENERAL REQUIREMENTS

- 7.1.1** The TICS are requirements for the minimum level of controls for the gaming operation(s). They are the foundation for policies and procedures required by the STGC Regulations and implemented by the gaming operation to ensure the fairness, integrity, security and honesty of gaming operation(s).
- 7.1.2** STGC Regulation (Chapter 21) requires the adoption of and adherence to policies and procedures governing gaming activities. Non-compliance with any internal control or control procedure is a violation of the Regulations.

7.2 MINIMUM REQUIREMENTS

- 7.2.1** Any and all revisions to the Tribal Internal Control Standards must meet or exceed the minimum levels required by the National Indian Gaming Commission and by the Tribal/State Compact MICS.
- 7.2.2** Alternative controls that provide an equal or greater level of control are acceptable as approved by the STGC.
- 7.2.3** The gaming operation(s) shall continuously adhere to the minimum requirements set forth in the TICS.

7.3 APPROVAL OF TICS CHANGE

- 7.3.1** Any revisions or amendments to the TICS require STGC approval in accordance with current Regulations (Chapter 0).

- 7.3.2 The gaming operation shall ensure that prior to any changes in gaming activities, appropriate changes in their MICS, policies, and procedures are accomplished.

7.4 INFORMATION TECHNOLOGY

- 7.4.1 For any computer applications utilized, alternate documentation and/or procedures that provide at least the level of control described by the standards in the following sections, as approved by STGC, will be accepted.

542.7(a), 542.8(a), 542.9(a),
542.10(a), 542.12(a), 542.13(b),
542.14(a), 542.41(a), 542.11(b).

- 7.4.2 Control procedures shall be documented and submitted to the STGC not less than thirty (30) days prior to implementation.
- 7.4.3 Back-up procedures shall be in place to protect against computerized system failures. Manual procedures shall provide controls that provide an equal or greater degree of control.

7.5 DOCUMENTATION/RECORD RETENTION

- 7.5.1 Documentation of gaming activities and other proprietary information shall be restricted to authorized personnel.
- 7.5.2 In accordance with current Regulations, all documents and records shall be maintained for not less than five (5) years unless waived by the STGC.
- 7.5.3 Prior to the establishment of any record retention schedule and the destruction of any records or documentation, the gaming operation(s) shall ensure that the elapsed time is in compliance with the Regulations and any waivers in effect.

7.6 VERIFICATIONS

- 7.6.1 Signatures and employee numbers of participating employees shall evidence any procedure requiring verification.

7.7 SEGREGATION OF DUTIES AND NEPOTISM

- 7.7.1 The gaming operation shall ensure that all job duties are sufficiently segregated to minimize weaknesses in internal controls.
- 7.7.2 Immediate family members shall not participate in gaming activities where a potential for collusion would jeopardize assets or the integrity of gaming activities. The gaming operation(s) shall develop rules and procedures for the segregation of duties among incompatible positions for immediate family members.

7.8 FOUND MONEY, GAMING CHIPS AND CASH-OUT TICKETS

- 7.8.1** The gaming operation(s) shall ensure that rules and procedures are in place requiring that money found in the gaming facility is turned over to the Security Department for subsequent Cage Department safekeeping.
- 7.8.2** The gaming operation shall ensure that rules and procedures are in place for handling found slot machine cash-out tickets.
- 7.8.3** The gaming operation shall ensure that rules and procedures are in place for handling found gaming chips.

7.9 WRITTEN SYSTEM OF INTERNAL CONTROLS (ICS), REGULATIONS (REGS), OR POLICIES AND PROCEDURES (P&P'S)

(1)1.1. The written ICs, Regs, or P&Ps will:

- (1)1.1.1.** Be approved by the Tribal Gaming Commission for the Tribal Gaming Operation, ensuring that they meet the Tribal/State Compact and MICS requirements, respectively; and
- (1)1.1.2.** Be provided to the Oregon State Police for the purpose of performing monitoring/oversight of Class III Gaming activities within the Tribal Gaming Operation.

(1)1.2. The ICs, Regs, or P&Ps will include at a minimum, an organizational chart or description of how the:

- (1)1.2.1.** Security Department will co-operate with, yet perform independently, of all other departments to ensure the safety of patrons, employees, and the security of the Tribal Gaming Facility;
- (1)1.2.2.** Surveillance Department will co-operate with, yet perform independently, of all other departments and report to the Tribal Gaming Commission or an entity independent of operations;
- (1)1.2.3.** Cage Management will co-operate with, yet perform and report independently, of the Class III Gaming Management, Security, and the Surveillance Department;
- (1)1.2.4.** Information Technology Department, will co-operate with, yet perform, and report independently, of the Class III Gaming Management; and

- (1)1.2.5. Directors (or equivalent) and all subordinate positions detailing the reporting structure for each department who participates and/or supports the Class III Tribal Gaming Operation, such as Accounting, Table Games, Video Lottery Terminals, Player Services, Audit, etc.
- (1)1.3. The written procedures delineated in the ICs, Regs, or P&Ps for Requirements 1.2.1 thru 1.2.5 will be specified to reasonably ensure that they meet or exceed these minimum standards:
 - (1)1.3.1. The designated evidence storage area(s) has controls, assuring the chain-of-possession and integrity of stored evidence as related to the specific department(s);
 - (1)1.3.2. Transactions are executed in accordance with the management's authorization;
 - (1)1.3.3. Transactions are recorded adequately, as necessary, to permit preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP), with these standards, and to maintain accountability for assets;
 - (1)1.3.4. Signatory Authority and limits by job title/position;
 - (1)1.3.5. The designated department responsible for maintaining the Signature Cards or equivalent (hard copy or electronic format) as approved by the Tribal Gaming Commission;
 - (1)1.3.6. The manner in which corrections will be made will include:
 - (1)1.3.6.1. Ensuring the visibility of the original information; and
 - (1)1.3.6.2. Initials of the employee and their employee/badge number.
 - (1)1.3.7. Access to Class III Gaming Assets is permitted only in accordance with management's authorization;
 - (1)1.3.8. Access to secured areas is permitted only in accordance with management's authorization and as approved by the Tribal Gaming Commission;
 - (1)1.3.9. Key controls;
 - (1)1.3.10. Recorded accountability for assets is compared with existing assets at reasonable intervals and appropriate action is taken with respect to any differences;
 - (1)1.3.11. Assets are safeguarded to include Found Money Procedures;

- (1)1.3.12. Personnel will have an understanding of prescribed procedures;
 - (1)1.3.13. Requirements for Age Restrictions are posted, at a minimum, at all entrances and procedures will be in place to ensure minors are not present on the gaming floor;
 - (1)1.3.14. Functions, duties, and responsibilities are appropriately segregated in accordance with sound practices to ensure no employee is in a position to perpetrate and conceal errors or irregularities in the normal course of his/her duties; and
 - (1)1.3.15. Manual back-up procedures are established for any computerized system related to Class III Gaming activities.
- (1)2. Training Requirements for ICs, Regs, or P&Ps
 - (1)2.1. The Tribal Gaming Operation personnel will be trained in all ICs, Regs, or P&Ps relevant to each employee's individual function.
- (1)3. Handling of Cash
 - (1)3.1. ICs, Regs, or P&Ps will describe the method of handling currency received, from a patron in the Tribal Gaming Operation to ensure the immediate security of the currency, other than tips or gratuities.
- (1)4. Acceptance of Tips or Gratuities from Patrons
 - (1)4.1. ICs, Regs, or P&Ps will prohibit employees from soliciting any tip or gratuity from any player or patron.
 - (1)4.2. ICs, Regs, or P&Ps will prohibit employees whose duties are directly related to gaming managers or higher, accounting/auditing, or surveillance from accepting any tip or gratuity from any player or patron.
 - (1)4.3. The Tribal Gaming Commission shall approve the method and accounting procedures, which will be consistent with Federal or State laws, for all tips received by gaming employees.
 - (1)4.4. ICs, Regs, or P&Ps will include at the minimum, a method for acknowledgement to surveillance upon receipt of a tip by gaming employees from a patron, that he/she received a tip and immediately deposit it.

(1)5. Unclaimed Jackpots

- (1)5.1.** ICs, Regs, or P&Ps will describe the procedures and controls for the handling of unclaimed jackpots.

(1)6. Electronic or Manual Forms, Records, Documents, and Retention

- (1)6.1.** ICs, Regs, or P&Ps will require the following for electronic and manual Forms, Records, and Documents at a minimum:

- (1)6.1.1.** All forms including the originals, duplicates, and/or triplicate copies will contain the title of the form.
- (1)6.1.2.** All forms including the originals, duplicates, and/or triplicate copies will be distinguishable to ensure comparability for agreement and documenting exceptions, when necessary.
- (1)6.1.3.** If applicable, forms that are in a locked dispenser, the last copy will remain in a continuous unbroken series in the dispenser until picked up for audit.
- (1)6.1.4.** The department controlling the issuance of approved required manual forms (with or without serial numbers) will be specified within the ICs, Regs, or P&Ps. Furthermore, the issuance of these manual forms will be appropriately segregated from other departments to prevent the perpetration and concealment of errors or irregularities in the normal course of operations.
- (1)6.1.5.** ICs, Regs, or P&Ps will identify employee access rights for electronic forms. The employee accessing a system will not have incompatible duties, so as to prevent the perpetration and concealment of errors or irregularities in the normal course of his/her duties.
- (1)6.1.6.** The department controlling the issuance of approved required manual forms or serial numbered forms will have procedures describing the receipt, issuance, and current inventory of the forms.
- (1)6.1.7.** All information recorded on a form or document will be in ink, stored data, or other permanent method.

- (1)6.2.** ICs, Regs, or P&Ps will describe the following for electronic and manual retention:

- (1)6.2.1.** Retention location will be approved by the Tribal Gaming Commission in a manner that assures immediate accessibility to the Tribal Gaming Commission and access within 24 hours of a written

request by the Oregon State Police. Offsite location requirements will be determined by the Tribal Gaming Commission.

- (1)6.2.2. Retention period will at least be two (2) years or longer as designated by the Tribal Gaming Commission.
- (1)6.2.3. Electronic retention will be scanned or directly stored to unalterable media which will be secured as to preclude alteration.
- (1)6.2.4. Electronic storage will be maintained with a detailed index, as designated by the ICs, Regs, or P&Ps, as approved by the Tribal Gaming Commission.
- (1)6.2.5. ICs, Regs, or P&Ps will ensure the accurate reproduction of records, up to and including the printing of stored documents when necessary.

(1)7. Periodic Payments

- (1)7.1. If applicable, the Tribal Gaming Commission will approve the method of funding and payment to patrons for periodic payments, providing payment is in full for the amount of the prize won.
- (1)7.2. If applicable, the Tribal Gaming Commission will designate a method of disclosing payment terms for patrons within the Tribal Gaming Operation.

(1)8. Revisions to the ICs, Regs, or P&Ps

- (1)8.1. The Tribal Gaming Commission will specify the process for revisions to the ICs, Regs, or P&Ps for the Tribal Gaming operation.
- (1)8.2. Upon review and approval by the Tribal Gaming Commission a copy of the revised ICs, Regs, or P&Ps for Class III gaming will be provided to the Oregon State Police, within 10 days of implementation.



INFORMATION TECHNOLOGY STANDARDS

SECTION 8

8.0 GENERAL

- (5)1.1.** The Independent Gaming Test Laboratory will be designated by the Tribal Gaming Commission chosen from the respective Tribal/State Compact Approved Vendor List.
- (5)1.2.** The technical standards used by the selected Independent Gaming Test Laboratory will be at least as rigorous as those of the other approved laboratories on the Approved Vendor List for all Class III Gaming Equipment, Hardware and Software Components, and any associated device/systems that support Class III Gaming.
- 8.0.1** Management shall take an active role in making sure that physical and logical security measures are implemented, maintained, and adhered to by personnel to prevent unauthorized access that could cause errors, compromise data or processing integrity.
- 8.0.2** Management shall ensure that all new gaming vendor hardware and software agreements/contracts contain language requiring the vendor to adhere to Tribal Internal Control Standards (TICS) applicable to the goods and services the vendor is providing.
- 8.0.3** Physical security measures shall exist over computer, computer terminals, and storage media to prevent data integrity loss through unauthorized access.
- 8.0.4** Access to systems software and application programs shall be limited to authorized personnel.
- 8.0.5** Access to computer data shall be limited to authorized personnel.
- 8.0.6** Access to computer communications facilities, or the computer system, and information transmissions shall be limited to authorized personnel.
- 8.0.7** Standards in paragraph **8.0.1** of this section shall apply to each applicable department within the gaming operation.

- 8.0.8** The main computers (i.e., hardware, software, and data files) for each gaming application (e.g., keno, race and sports, gaming machines, etc.) shall be in a secured area with access restricted to authorized persons, including vendors.
- 8.0.9** Access to computer configurations (e.g., bios, admin tools) shall be restricted to authorized personnel to reduce the risk of data integrity loss.
- 8.0.10** The gaming operation will have a change management plan that meets industry standards best practices.
- 8.0.11** Incompatible duties shall be adequately segregated and monitored to prevent error in general information technology procedures to go undetected or fraud to be concealed.
- 8.0.12** Non-information technology personnel shall be precluded from having unrestricted access to the secured computer areas.
- 8.0.13** The computer systems, including application software, shall be secured through the use of passwords or other approved means where applicable. Management personnel or persons independent of the department being controlled shall assign and control access to system functions.
- 8.0.14** Passwords shall be controlled as follows unless otherwise addressed in the standards in this section.
- 8.0.14(a)** Each user shall have their own individual user account;
 - 8.0.14(b)** Passwords shall be changed at least quarterly with changes documented; and;
 - 8.0.14(c)** For computer systems that automatically force a password change on a quarterly basis, documentation shall be maintained listing the systems and the date the user was given access.
- 8.0.15** Adequate backup and recovery procedures shall be in place that include:
- 8.0.15(a)** Frequent backup of data files;
 - 8.0.15(b)** Backup of all programs;
 - 8.0.15(c)** Secured off-site storage of all backup data files and programs, or other adequate protection; and
 - 8.0.15(d)** Recovery procedures, which are tested on a sample basis at least annually with documentation of results.

- 8.0.16** Adequate information technology system documentation shall be maintained, including descriptions of hardware and software, operator manuals, etc.
- 8.0.17** Program changes for in-house developed systems should be documented as follows;
- 8.0.17(a)** Request for new programs or program changes shall be reviewed by the information technology supervisor. Approvals to begin work on the program shall be documented.
 - 8.0.17(b)** A written plan of implementation for new and modified programs shall be maintained, and shall include, at a minimum, the date the program is to be placed into service, the nature of the change, a description of procedures required in order to bring the new or modified program into service (conversion or input of data, installation procedures, etc.), and an indication of who is to perform all such procedures;
 - 8.0.17(c)** Testing of new and modified programs shall be performed and documented prior to implementation; and
 - 8.0.17(d)** A record of the final program or program changes, including evidence of user acceptance, date in service, programmer, and reason for changes, shall be documented and maintained.

8.1 MANAGEMENT OF INFORMATION SYSTEMS (MIS)

- (5)2.1.** ICs, Regs, or P&Ps will ensure the information technology personnel will be independent of the gaming areas (e.g. cage, pit, count rooms, etc.).
- 8.1.1** Information technology personnel procedures and controls will be documented and responsibilities communicated.
- 8.1.2** Information technology personnel shall be precluded from unauthorized access to:
- 8.1.2(a)** Computers and terminals located in gaming areas;
 - 8.1.2(b)** Source documents; and
 - 8.1.2(c)** Live data files (not test data).
- 8.1.3** Information technology personnel shall be restricted from:
- 8.1.3(a)** Having unauthorized access to cash or other liquid assets; and

- 8.1.3(b) Initiating general or subsidiary ledger entries.
- 8.1.4 Documents may be scanned or directly stored to an unalterable storage medium under the following conditions.
 - 8.1.4(a) The storage medium shall contain the exact duplicate of the original document.
 - 8.1.4(b) All documents stored on the storage medium shall be maintained with a detailed index containing the gaming operation department and date. This index shall be available upon request by the STGC and/or Commission.
 - 8.1.4(c) Upon request and adequate notice by the STGC and/or Commission, hardware (terminal, printer, etc.) shall be made available in order to perform auditing procedures.
 - 8.1.4(d) Controls shall exist to ensure the accurate reproduction of records up to and including the printing of stored documents used for auditing purposes.
 - 8.1.4(e) The storage medium shall be retained for a minimum of five (5) years.
 - 8.1.4(f) Original documents must be retained for one year or until the books and records have been audited by Siletz Tribal Internal Audit Department or an independent contracted certified public accountant.
- (5)2.2. ICs, Regs, or P&Ps will include a description of all procedures for all gaming computer systems used or computer systems that interface with gaming computer systems that track, control or monitor gaming activity, including but not limited to:
 - (5)2.2.1. Authorization process and specific time requirements for activating user account, changing user account, and disabling user account;
 - (5)2.2.2. Password configuration at the strongest level specifies time interval of changing passwords, and restrictions on re-using the same password;
 - (5)2.2.3. Back-up files;
 - (5)2.2.4. Protect files, if applicable off-site storage of back-up files;
 - (5)2.2.5. Physical access to server room/s housing critical IT systems and equipment (i.e. servers, switches and firewalls) will have restricted access and locked doors.
 - (5)2.2.5.1. Access to the areas housing critical IT systems and equipment shall be restricted to authorized IT personnel. Non-IT personnel,

including vendors of the gaming computer equipment, shall only be allowed access to the areas housing critical IT systems and equipment when authorized by IT Management and monitored by IT personnel during each access; and

(5)2.2.6. Tracking of non-IT personnel shall be maintained by IT Management to include at a minimum:

(5)2.2.6.1. Name of visitor(s);

(5)2.2.6.2. Company or organization;

(5)2.2.6.3. Time and date of entry;

(5)2.2.6.4. Reason for visit;

(5)2.2.6.5. Name of IT personnel authorizing the access;

(5)2.2.6.6. Name of person escorting the visitor(s); and

(5)2.2.6.7. Time and date of visitor departure.

(5)2.2.7. Proposed changes to the computer monitoring system by the Tribal Gaming Operation management shall seek approval from the Tribal Gaming Commission;

(5)2.2.8. Maintenance of the computerized Video Lottery Terminal monitoring system data files will consist of one of the following:

(5)2.2.8.1. Performed by a department independent of the Video Lottery Terminal Department; or

(5)2.2.8.2. Performed by a Supervisor of the Video Lottery Terminal Department, provided sufficient documentation is generated and it is randomly verified by employees independent of the Video Lottery Terminal Department on a monthly basis; and

(5)2.2.9. Ensure updates to the computerized Video Lottery Terminal monitoring system to reflect additions, deletions or movements of Video Lottery Terminal are made at least weekly prior to token-in meter readings.

8.2 NETWORK SECURITY

(5)3.1. As approved by the Tribal Gaming Commission, in conformity with these standards, ICs, Regs, or P&Ps will describe the Network Security for the Tribal Gaming Facility ensuring adequate logical segregation.

(5)3.2. If applicable, ICs, Regs, or P&Ps will describe the adequate logical segregation for a guest network (such as networks that provide internet access for patrons or hotel guests) from the network used to serve access to gaming and financial related applications and systems.

8.2.1 If computer security logs are generated by the system, they shall be reviewed by information technology supervisory personnel for evidence of;

8.2.1(a) Multiple attempts to log-on, or alternatively, the system shall deny user access after three attempts to log-on;

8.2.1(b) Unauthorized changes to live data files; and

8.2.1(c) Any other unusual transactions.

8.3 REMOTE ACCESS

(5)4.1. Adequate remote access solution and written logical security procedures approved by the Tribal Gaming Commission for Class III Gaming Vendors seeking remote access to gaming related servers will be in place.

(5)4.2. If applicable, Class III Gaming Vendors seeking to set-up remote access abilities shall provide adequate written logical security procedures to the Tribal Gaming Commission for approval.

(5)4.3. If applicable, Class III Gaming Vendors approved for remote access will provide any revisions of the written logical security procedures to the Tribal Gaming Commission within 30 days of the revision or annually, whichever comes first.

8.3.1 If remote dial-up to any associated equipment is allowed for software support, the gaming operation shall maintain an access log that includes:

8.3.1(a) Name of employee authorizing modem access;

8.3.1(b) Name of programmer or manufacturer representative;

8.3.1(c) Reason for modem access;

8.3.1(d) If available, a log file of the remote session;

8.3.1(e) Description of work performed; and

8.3.1(f) Date, time, and duration of access.

8.4 SUPERVISION

- 543.20(a)(1)** 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.
- 543.20(a)(2)** The supervisory agent must be independent of the operation of Class II games.
- 543.20(a)(3)** Controls must ensure that duties are adequately segregated and monitored to detect procedural errors and to prevent the concealment of fraud.
- 543.20(a)(4)** 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:
- 543.20(a)(4)(i)** Financial instruments;
 - 543.20(a)(4)(ii)** Accounting, audit, and ledger entries; and
 - 543.20(a)(4)(iii)** Payout forms.
- 543.20(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.

8.5 CONTROLS

- 543.20(c)** Class II gaming systems' logical and physical controls. Controls must be established and procedures implemented to ensure adequate:
- 543.20(c)(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;
 - 543.20(c)(2)** Physical and logical protection of storage media and its contents, including recovery procedures;
 - 543.20(c)(3)** Access credential control methods;
 - 543.20(c)(4)** Record keeping and audit processes; and
 - 543.20(c)(5)** Departmental independence, including, but not limited to, means to restrict agents that have access to information technology from having access to financial instruments.

8.6 PHYSICAL SECURITY

- 543.20(d)(1)** The information technology environment and infrastructure must be maintained in a secured physical location such that access is restricted to authorized agents only.
- 543.20(d)(2)** Access devices to the systems' secured physical location, such as keys, cards, or fobs, must be controlled by an independent agent.
- 543.20(d)(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.
- 543.20(d)(4)** Network Communication Equipment must be physically secured from unauthorized access.

8.7 LOGICAL SECURITY

- 543.20(e)(1)** Controls must be established and procedures implemented to protect all systems and to ensure that access to the following is restricted and secured:
 - 543.20(e)(1)(i)** Systems' software and application programs;
 - 543.20(e)(1)(ii)** Data associated with Class II gaming; and
 - 543.20(e)(1)(iii)** Communications facilities, systems, and information transmissions associated with Class II gaming systems.
- 543.20(e)(2)** Unused services and non-essential ports must be disabled whenever possible.
- 543.20(e)(3)** Procedures must be implemented to ensure that all activity performed on systems is restricted and secured from unauthorized access, and logged.
- 543.20(e)(4)** Communications to and from systems via Network Communication Equipment must be logically secured from unauthorized access.

8.8 USER CONTROLS

- 543.20(f)(1)** Systems, including application software, must be secured with passwords or other means for authorizing access.
- 543.20(f)(2)** Management personnel or agents independent of the department being controlled must assign and control access to system functions.
- 543.20(f)(3)** Access credentials such as passwords, PINs, or cards must be controlled as follows:

- 543.20(f)(3)(i)** Each user must have his or her own individual access credential;
- 543.20(f)(3)(ii)** Access credentials must be changed at an established interval approved by the TGRA; and
- 543.20(f)(3)(iii)** 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:
 - 543.20(f)(3)(iii)(A)** User's name;
 - 543.20(f)(3)(iii)(B)** Date the user was given access and/or password change; and
 - 543.20(f)(3)(iii)(C)** Description of the access rights assigned to user.
- 543.20(f)(4)** Lost or compromised access credentials must be deactivated, secured or destroyed within an established time period approved by the TGRA.
- 543.20(f)(5)** Access credentials of terminated users must be deactivated within an established time period approved by the TGRA.
- 543.20(f)(6)** Only authorized agents may have access to inactive or closed accounts of other users, such as player tracking accounts and terminated user accounts.

8.9 INSTALLATIONS AND/OR MODIFICATIONS

- 543.20(g)(1)** Only TGRA authorized or approved systems and modifications may be installed.
- 543.20(g)(2)** Records must be kept of all new installations and/or modifications to Class II gaming systems. These records must include, at a minimum:
 - 543.20(g)(2)(i)** The date of the installation or modification;
 - 543.20(g)(2)(ii)** The nature of the installation or change such as new software, server repair, significant configuration modifications;
 - 543.20(g)(2)(iii)** Evidence of verification that the installation or the modifications are approved; and
 - 543.20(g)(2)(iv)** The identity of the agent(s) performing the installation/modification.
- 543.20(g)(3)** Documentation must be maintained, such as manuals and user guides, describing the systems in use and the operation, including hardware.

8.10 REMOTE ACCESS

543.20(h)(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:

543.20(h)(1)(i) Name of agent authorizing the access;

543.20(h)(1)(ii) Name of agent accessing the system;

543.20(h)(1)(iii) Verification of the agent's authorization;

543.20(h)(1)(iv) Reason for remote access;

543.20(h)(1)(v) Description of work to be performed;

543.20(h)(1)(vi) Date and time of start of end-user remote access session; and

543.20(h)(1)(vii) Date and time of conclusion of end-user remote access session.

543.20(h)(2) All remote access must be performed via a secured method.

8.11 INCIDENT MONITORING AND REPORTING

543.20(i)(1) Procedures must be implemented for responding to, monitoring, investigating, resolving, documenting, and reporting security incidents associated with information technology systems.

543.20(i)(2) All security incidents must be responded to within an established time period approved by the TGRA and formally documented.

8.12 DATA BACKUPS

543.20(j)(1) Controls must include adequate backup, including, but not limited to, the following:

543.20(j)(1)(i) Daily data backup of critical information technology systems;

543.20(j)(1)(ii) Data backup of critical programs or the ability to reinstall the exact programs as needed;

543.20(j)(1)(iii) Secured storage of all backup data files and programs, or other adequate protection;

543.20(j)(1)(iv) Mirrored or redundant data source; and

543.20(j)(1)(v) Redundant and/or backup hardware.

543.20(j)(2) Controls must include recovery procedures, including, but not limited to, the following:

543.20(j)(2)(i) Data backup restoration;

543.20(j)(2)(ii) Program restoration; and

543.20(j)(2)(iii) Redundant or backup hardware restoration.

543.20(j)(3) Recovery procedures must be tested on a sample basis at specified intervals at least annually. Results must be documented.

543.20(j)(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.

8.13 SOFTWARE DOWNLOADS

543.20(k) Downloads, either automatic or manual, must be performed in accordance with 25 CFR **547.12**.

8.14 VERIFYING DOWNLOADS

543.20(l) 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.



KENO STANDARDS

SECTION 9

9.0 GENERAL

- (12)1.1. The Minimum Internal Controls Standards (MICS) in this section apply to Computerized Keno, if offered at the Tribal Gaming Facility.
- (12)1.2. System Security Standards will conform to [Section 5: Information Technology](#), where applicable.
- 542.10(a) Computer applications. For any computer applications utilized, alternate documentation and/or procedures that provide at least the level of control described by the standards in this section, as approved by the Tribal gaming regulatory authority, will be acceptable.
- 9.0.1 If the gaming operation, as approved by STGC, chooses to utilize Keno Kiosk(s), the standards in this section where applicable will apply.

9.1 GAME PLAY STANDARDS

- (12)2.1. ICs, Regs, or P&Ps will describe the process for the following to ensure the Integrity of Keno games with appropriate segregation of duties, but not limited to:
 - (12)2.1.1. Maintenance planned to service Keno equipment and all program updates, hardware servicing, and Keno Ball selection equipment;
 - (12)2.1.2. Keno equipment maintenance (excluding Keno Balls) is independent of the Keno Department;
 - (12)2.1.3. Keno maintenance reports irregularities to management personnel independent of Keno;
 - (12)2.1.4. Ticket Generation;
 - (12)2.1.5. Voiding Tickets;
 - (12)2.1.6. Number Selection (Wheel, Random Number Generator or Rabbit Ears);
 - (12)2.1.7. Winning Ticket Verification;
 - (12)2.1.8. Payment;
 - (12)2.1.9. Winning Ticket of \$1,500 and over will be verified additionally by:

- (12)2.1.9.1.** Evidenced by their signature a department supervisor independent of Keno;
- 9.1.1** and employee number;
- (12)2.1.9.2.** Retention of the Surveillance Coverage;
- (12)2.1.9.3.** Documentation of the performance of all the above on a ball check (or proof of win) form. If the computer adequately records the above, the resulting documentation may be substituted.
- (12)2.1.10.** Payoff schedules will be made available to the public.
- (12)2.1.11.** A player is eligible to receive only the highest prize per game played on a ticket.
- (12)2.1.12.** Incoming and outgoing banks will be independently verified.
- (12)2.1.13.** Adequate documentation of all pertinent Keno information is generated by the computer system.
- (12)2.1.14.** The documentation will be restricted to authorized personnel.
- (12)2.1.15.** Ensures that Keno personnel are aware of multi-race tickets still in process at the end of a shift.
- 542.10(b)(1)** The computerized customer ticket shall include the date, game number, ticket sequence number, station number, and conditioning (including multi-race if applicable).
- 542.10(b)(2)** The information on the ticket shall be recorded on a restricted transaction log or computer storage media concurrently with the generation of the ticket.
- 542.10(b)(3)** Keno personnel shall be precluded from having access to the restricted transaction log or computer storage media.
- 542.10(b)(4)** When it is necessary to void a ticket, the void information shall be inputted in the computer and the computer shall document the appropriate information pertaining to the voided wager (e.g., void slip is issued or equivalent documentation is generated).
- 542.10(b)(5)** Controls shall exist to prevent the writing and voiding of tickets after a game has been closed and after the number selection process for that game has begun.
- 542.10(b)(6)** The controls in effect for tickets prepared in outstations (if applicable) shall be identical to those in effect for the primary keno game.
- 9.1.2** Keno tickets are sold only during the hours of operation of the Gaming Facility.

- 9.1.3** The selection of winning number shall take place at established intervals. At a minimum the Gaming Operation, as approved by STGC, will provide two sets of numbers from which will be considered the game pace that will determine when winning numbers are selected.

9.2 KENO PERFORMANCE

- (12)3.1.** ICs, Regs, or P&Ps will describe how records are maintained which will include the win and write by either individual writer for each shift or for each race during the shift.
- (12)3.2.** Records will include the win, write, and win-to-write hold percentage for:
- (12)3.2.1.** Each Shift;
 - (12)3.2.2.** Each Day;
 - (12)3.2.3.** Month-to-Date; and
 - (12)3.2.4.** Year-to-Date.
- (12)3.3** Management Independent of Keno will review the Keno Statistical information at least on a monthly basis and investigate any large or unusual statistical fluctuations. Investigations are documented with results and maintained.
- 542.10(h)(1)** Records shall be maintained that include win and write by individual writer for each day.
- 542.10(h)(2)** Records shall be maintained that include win, write, and win-to-write hold percentage for:
- 542.10(h)(2)(i)** Each shift;
 - 542.10(h)(2)(ii)** Each day;
 - 542.10(h)(2)(iii)** Month-to-date; and
 - 542.10(h)(2)(iv)** Year-to-date or fiscal year-to-date as applicable.
- 542.10(h)(3)** A manager independent of the keno department shall review keno statistical data at least on a monthly basis and investigate any large or unusual statistical variances.
- 542.10(h)(4)** At a minimum, investigations shall be performed for statistical percentage fluctuations from the base level for a month in excess of +/-3%. The base level shall be defined as the gaming operation's win percentage for the previous business year or the previous twelve (12) months.

542.10(h)(5) Such investigations shall be documented, maintained for inspection, and provided to the Tribal gaming regulatory authority upon request.

9.3 RABBIT EAR OR WHEEL SYSTEM

542.10(c)(1) The following standards shall apply if a rabbit ear or wheel system is utilized:

542.10(c)(1)(i) A dedicated camera shall be utilized to monitor the following both prior to, and subsequent to, the calling of a game:

542.10(c)(1)(i)(A) Empty rabbit ears or wheel;

542.10(c)(1)(i)(B) Date and time;

542.10(c)(1)(i)(C) Game number; and

542.10(c)(1)(i)(D) Full rabbit ears or wheel.

542.10(c)(1)(ii) The film of the rabbit ears or wheel shall provide a legible identification of the numbers on the balls drawn.

542.10(c)(1)(iii) Keno personnel shall immediately input the selected numbers in the computer and the computer shall document the date, the game number, the time the game was closed, and the numbers drawn.

542.10(c)(1)(iv) The Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, shall establish and the gaming operation shall comply with procedures that prevent unauthorized access to keno balls in play.

542.10(c)(1)(v) Back-up keno ball inventories shall be secured in a manner to prevent unauthorized access.

542.10(c)(1)(vi) The Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, shall establish and the gaming operation shall comply with procedures for inspecting new keno balls put into play as well as for those in use.

9.4 RANDOM NUMBER GENERATOR

542.10(d)(1) The following standards shall apply if a random number generator is utilized:

542.10(d)(1)(i) The random number generator shall be linked to the computer system and shall directly relay the numbers selected into the computer without manual input.

542.10(d)(1)(ii) Keno personnel shall be precluded from access to the random number generator.

9.4.1 The random number generator (RNG) server shall be kept under continuous camera coverage by Surveillance.

9.4.2 The RNG server access requires a Class III Supervisor or above independent of the Keno Department to be present when the RNG cabinet is accessed.

9.5 WINNING TICKETS

542.10(e) Winning tickets shall be verified and paid as follows:

542.10(e)(1) The sequence number of tickets presented for payment shall be inputted into the computer, and the payment amount generated by the computer shall be given to the customer.

542.10(e)(2) The Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, shall establish and the gaming operation shall comply with procedures that preclude payment on tickets previously presented for payment, unclaimed winning tickets (sleepers) after a specified period of time, voided tickets, and tickets that have not been issued yet.

542.10(e)(3) All payouts shall be supported by the customer (computer-generated) copy of the winning ticket (payout amount is indicated on the customer ticket or a payment slip is issued).

542.10(e)(4) A manual report or other documentation shall be produced and maintained documenting any payments made on tickets that are not authorized by the computer.

542.10(e)(5) Winning tickets over a specified dollar amount (not to exceed \$10,000 for locations with more than \$5 million annual keno write and \$3,000 for all other locations) (**\$1,500.00^{STGC}**) shall also require the following:

542.10(e)(5)(i) Approval of management personnel independent of the keno department, evidenced by their signature;

9.5.1 and employee number;

542.10(e)(5)(ii) Review of the video recording and/or digital record of the rabbit ears or wheel to verify the legitimacy of the draw and the accuracy of the draw ticket (for rabbit ear or wheel systems only);

9.5.2 Review of games which are drawn from a rabbit or wheel systems must follow **542.10(e)(5)(ii)**.

542.10(e)(5)(iii) Comparison of the winning customer copy to the computer reports;

542.10(e)(5)(iv) Regrading of the customer copy using the payout schedule and draw information; and

542.10(e)(5)(v) Documentation and maintenance of the procedures in this paragraph.

542.10(e)(6) When the keno game is operated by one person, all winning tickets in excess of an amount to be determined by management (not to exceed \$1,500) shall be reviewed and authorized by a person independent of the keno department.

9.5.3 The payoff schedules are made available to the public at all times throughout the gaming operation(s) and in a conspicuous place immediately adjacent to the game. If the gaming operation(s) utilizes a Keno Kiosk and payoff schedules are readily available in the operation of the Kiosk, no payoff schedules need to be posted adjacent to the Kiosk.

9.6 CHECK OUT STANDARDS AT THE END OF EACH KENO SHIFT

542.10(f)(1) For each writer station, a cash summary report (count sheet) shall be prepared that includes:

542.10(f)(1)(i) Computation of net cash proceeds for the shift and the cash turned in; and

542.10(f)(1)(ii) Signatures (**and employee numbers^{STGC}**) of two employees who have verified the net cash proceeds for the shift and the cash turned in. Unverified transfers of cash and/or cash equivalents are prohibited.

9.7 PROMOTIONAL PAYOUTS OR AWARDS

542.10(g)(1) If a gaming operation offers promotional payouts or awards, the payout form/documentation shall include the following information:

542.10(g)(1)(i) Date and time;

542.10(g)(1)(ii) Dollar amount of payout or description of personal property (e.g., jacket, toaster, car, etc.), including fair market value;

542.10(g)(1)(iii) Type of promotion; and

542.10(g)(1)(iv) Signature (**and employee number^{STGC}**) of at least one employee authorizing and completing the transaction.

9.8 SYSTEM SECURITY STANDARDS

- 542.10(i)(1)** All keys (including duplicates) to sensitive computer hardware in the keno area shall be maintained by a department independent of the keno function.
- 542.10(i)(2)** Personnel independent (**As approved by the Tribal gaming regulatory authority^{STGC}**) of the keno department shall be required to accompany such keys to the keno area and shall observe changes or repairs each time the sensitive areas are accessed.

9.9 DOCUMENTATION STANDARDS

- 542.10(j)(1)** Adequate documentation of all pertinent keno information shall be generated by the computer system.
- 542.10(j)(2)** This documentation shall be restricted to authorized personnel.
- 542.10(j)(3)** The documentation shall include, at a minimum:
- 542.10(j)(3)(i)** Ticket information as described in paragraph **542.10(b)(1)** of this section;
 - 542.10(j)(3)(ii)** Payout information (date, time, ticket number, amount, etc.);
 - 542.10(j)(3)(iii)** Game information (number, ball draw, time, etc.);
 - 542.10(j)(3)(iv)** Daily recap information, including:
 - 542.10(j)(3)(iv)(A)** Write;
 - 542.10(j)(3)(iv)(B)** Payouts; and
 - 542.10(j)(3)(iv)(C)** Gross revenue (win);
 - 542.10(j)(3)(v)** System exception information, including:
 - 542.10(j)(3)(v)(A)** Voids;
 - 542.10(j)(3)(v)(B)** Late pays; and
 - 542.10(j)(3)(v)(C)** Appropriate system parameter information (e.g., changes in pay tables, ball draws, payouts over a predetermined amount, etc.); and
 - 542.10(j)(3)(vi)** Personnel access listing, including:
 - 542.10(j)(3)(vi)(A)** Employee name or employee identification number; and

542.10(j)(3)(vi)(B)

Listing of functions employee can perform or equivalent means of identifying same.

9.10 ACCESS

542.10(l) Access. Access to the computer system shall be adequately restricted (i.e., passwords are changed at least quarterly; access to computer hardware is physically restricted, etc.).

9.11 EQUIPMENT STANDARDS

542.10(m)(1) There shall be effective maintenance planned to service keno equipment, including computer program updates, hardware servicing, and keno ball selection equipment (e.g., service contract with lessor).

542.10(m)(2) Keno equipment maintenance (excluding keno balls) shall be independent of the operation of the keno game.

542.10(m)(3) Keno maintenance personnel shall report irregularities to management personnel independent of the keno department.

542.10(m)(4) If the gaming operation utilizes a barcode or microchip reader in connection with the play of keno, the reader shall be tested at least annually by personnel independent of the keno department to determine that it is correctly reading the barcode or microchip.

9.12 DOCUMENT RETENTION

542.10(n)(1) All documents (including computer storage media) discussed in this section shall be retained for five (5) years, except for the following, which shall be retained for at least seven (7) days:

542.10(n)(1)(i) Video recordings and/or digital records of rabbit ears or wheel;

542.10(n)(1)(ii) All copies of winning keno tickets of less than \$1,500.00.

9.13 MULTI-RACE TICKETS

542.10(o)(1) Procedures shall be established to notify keno personnel immediately of large multi-race winners to ensure compliance with standards in paragraph **542.10(e)(5)** of this section.

542.10(o)(2) Procedures shall be established to ensure that keno personnel are aware of multi-race tickets still in process at the end of a shift.

9.14 FILLS FOR KENO (MANUAL FILLS)

- 9.14.1** Request for Fill slips will be filled out by supervisory personnel before the issuance of fill slips and transfer of cash equivalents.
- 9.14.2** The two (2) physical parts of each Request for Fill slip shall be utilized as follows:
- 9.14.2(a)** The original shall be transported from the requesting department, by Security personnel, and retained by the Cage when the fill is completed; and
 - 9.14.2(b)** The first copy shall be retained by the requesting department and used for verification of monies requested.
- 9.14.3** The Request for Fill shall be transported to the Cage by Security personnel.
- 9.14.4** The following shall be noted on all copies of the Request for Fill slip:
- 9.14.4(a)** The date and shift during which the request occurred;
 - 9.14.4(b)** The denomination of the money being distributed;
 - 9.14.4(c)** The total amount of the money being distributed;
 - 9.14.4(d)** The total amount of all denominations of money being distributed;
 - 9.14.4(e)** The gaming department from which the money is being distributed;
 - 9.14.4(f)** Signature of the preparer.
- 9.14.5** The Request for Fill slip shall be signed by at least the following persons:
- 9.14.5(a)** Department supervisor who prepared the Request for Fill slip;
 - 9.14.5(b)** Cashier who issued the fill according to the Request for Fill slip; and
- 9.14.6** When a Request for Fill is voided, the requesting supervisor shall clearly mark "VOID" across the face of the original and first copy, the supervisor and one other person independent of the transactions shall sign both the original and copy, and shall submit them to the Accounting Department for retention and accountability.
- 9.14.7** The three parts of each fill slip shall be utilized as follows (Whiz Machine);
- 9.14.7(a)** The original shall be transported to the requesting department with the fill and, after the appropriate signatures and employee numbers are obtained, it shall be placed in the department's bank.
 - 9.14.7(b)** The first copy shall be retained in the Cage for reconciliation of the cashier's bank; and

- 9.14.7(c)** The second copy shall be retained and kept in a locked box and retained in a continuous unbroken form.
- 9.14.8** All parts noted in **9.14.4** need to be recorded on all of the three part fill slip utilized in the Whiz Machine.
- 9.14.9** All fills shall be carried directly from the Cashier's Cage to the department by a Security Officer.
- 9.14.10** Only Accounting will have access to the locked box and restricted copies of the manual fill/credit slips.



KEY INTEGRITY

SECTION 10

10.0 GENERAL

- (8)1.1.** The Minimum Internal Control Standards (MICS) in this section apply to keys, combination locks, or electronic scan devices, which are collectively referred to as “Keys.”
- (8)1.2.** The MICS in this section apply to Keys that are housed at the Tribal Gaming Facility.
- (8)1.3.** The MICS in this section apply to a Manual or Automated Key Tracking System(s) that are utilized at the Tribal Gaming Operation.
- (8)1.4.** ICs, Regs, or P&Ps will include, but are not limited to the following:
 - (8)1.4.1.** Procedures for any of the following events for a Sensitive Key:
 - (8)1.4.1.1.** Broken;
 - (8)1.4.1.2.** Lost or missing, and/or
 - (8)1.4.1.3.** Removed from the Tribal Gaming Facility.
 - (8)1.4.2.** The location of each sensitive Key Box (manual or automated);
 - (8)1.4.3.** Positions which have authorized access to the sensitive Key Box Key(s) and how the Keys to the sensitive Key Boxes are issued and controlled.
 - (8)1.4.4.** Sensitive Key name, location, custodian and job titles authorized to sign out each sensitive Key;
 - (8)1.4.5.** A key log (manual or automated) which will include the following:
 - (8)1.4.5.1.** Date;
 - (8)1.4.5.2.** Key Number or Ring Number;
 - (8)1.4.5.3.** Individual/automated Key Box issuing Key;
 - (8)1.4.5.4.** Individual receiving Key;

- (8)1.4.5.5. Time Key Signed Out;
- (8)1.4.5.6. Time Key Signed In;
- (8)1.4.5.7. Individual Returning Key; and
- (8)1.4.5.8. Individual/automated Key Box Receiving Returned Key.
- (8)1.4.6. The location and custodian of duplicate sensitive Key Boxes;
- (8)1.4.7. Positions which have authorized access to the duplicate sensitive Key Box Key(s) and how the Keys to the duplicate sensitive Key Boxes are issued and controlled;
- (8)1.4.8. Duplicate Key Log with similar standards as in Requirement 1.4.5; and
- (8)1.4.9. Duplicate Key Inventory controls as approved by the Tribal Gaming Commission.
- (8)1.5. The following descriptions of Keys and/or equivalent function of these Keys will be considered sensitive, at a minimum (this is not intended to identify keys with a name):
 - (8)1.5.1. Video Lottery Terminal Logic Compartment Key;
 - (8)1.5.2. Video Lottery Terminal Keys that allow access to sensitive components;
 - (8)1.5.3. Video Lottery Terminal Drop Box Door Key;
 - (8)1.5.4. Video Lottery Terminal Progressive Controller and Compartment Key;
 - (8)1.5.5. Video Lottery Terminal Multi-Player Stations Access Key;
 - (8)1.5.6. Table Games Tray/Cover Inventory Key;
 - (8)1.5.7. Table Game Progressive Controller Key;
 - (8)1.5.8. All Keys relating to Drop Boxes and their contents;
 - (8)1.5.9. All Keys relating to Card, Dice, Keno Balls and Video Lottery Terminal Paper storage areas;
 - (8)1.5.10. If applicable, Keys to Whiz Machines
 - (8)1.5.11. Keno Keys to sensitive computer hardware and/or software;

- (8)1.5.12. All Keys related to Keno Game Number selection hardware;
- (8)1.5.13. Keno community, writer, and/or runner Keys;
- (8)1.5.14. All Keys related to Redemption Kiosks;
- (8)1.5.15. Access door key to any sensitive or controlled area (Cage, Count Room, etc.);
- (8)1.5.16. All Keys related to Cage functions;
- (8)1.5.17. All Keys related to the Vault;
- (8)1.5.18. All Soft Count Keys;
- (8)1.5.19. Accounting/Audit Secured Box Key;
- (8)1.5.20. Enclosed Locked Storage Cart Key for Drop;
- (8)1.5.21. Token/Tip Box Key; and
- (8)1.5.22. Any additional Keys not listed as required by the Tribal Gaming Commission

10.1 KEY ACCESS LIST

- (8)2.1. A current and accurate Key access list will be maintained for each sensitive Key Box (excluding duplicate Key Boxes). The list shall be posted at the Key Box for non-automated key tracking systems. The list will include the:
 - (8)2.1.1 . If applicable, Key Ring Number;
 - (8)2.1.2. Key identifier/stamp on the Key (must be unique for each Key name);
 - (8)2.1.3. Name of the Key;
 - (8)2.1.4 . Location of the Key;
 - (8)2.1.5. Custodian of the Key;
 - (8)2.1.6 . Quantity of the Key(s); and
 - (8)2.1.7. Job titles authorized to sign out the Key.

10.2 KEY ACCESSS AUTHORIZATIONS AND RESTRICTIONS

- (8)3.1.** The ICs, Regs, or P&Ps will describe the Key access authorizations and restrictions by department and job title to ensure appropriate segregation of duties and all assets are adequately protected.
- (8)3.2.** Table Game personnel Key restrictions, will be at a minimum:
 - (8)3.2.1.** Precluded from maintaining Table Game Keys;
 - (8)3.2.2.** Precluded from Drop Box Release Key;
 - (8)3.2.3.** Precluded from Drop Box Contents Key; and
 - (8)3.2.4.** Table Game Station Inventory Tray Key access only to Table Game Supervisor or someone of higher authority.
- (8)3.3.** Video Lottery Terminals personnel Key restrictions, will be at a minimum:
 - (8)3.3.1.** Precluded from maintaining Video Lottery Terminal Keys;
 - (8)3.3.2.** Precluded from Drop Box Release Key;
 - (8)3.3.3.** Precluded from Drop Box Contents Key;
 - (8)3.3.4.** Access to Video Lottery Terminal Drop Box contents Keys at other than scheduled count times shall require the involvement of at least three persons from separate departments, including one member from management or as approved by Tribal Gaming Commission, and the reason for access shall be documented with signatures of all participants and observers; and
 - (8)3.3.5.** Video Lottery Terminal personnel, excluding technicians and as approved by the Tribal Gaming Commission ensuring adequate segregation, are precluded from maintaining or having access to the Logic Compartment Keys.
 - (8)3.3.6.** The ICs, Regs, or P&Ps will describe the access for technicians for repairing damaged drop boxes.
- (8)3.4.** Keno personnel restrictions for Keys, will be at a minimum:
 - (8)3.4.1.** Precluded from maintaining Keno Keys;
 - (8)3.4.2.** Precluded from having access to Keys to the sensitive Keno computer hardware;

(8)3.4.3. ICs, Regs, or P&Ps will designate personnel independent from the Keno Department to accompany sensitive Keno computer hardware keys.

(8)3.5. Drop Team personnel Key restrictions, will be at a minimum:

(8)3.5.1. Precluded from having access to have the Drop Box Contents Key while the Drop is in progress.

(8)3.5.2. As approved by the Tribal Gaming Commission, in conformity with these standards, one of the following requirements shall be in place at the time Drop Keys are signed out for Video Lottery Terminal Drop:

(8)3.5.2.1. At least three Drop Team personnel are required to accompany these Keys and observe each time Video Lottery Terminal drop cabinets are accessed; or

(8)3.5.2.2. Surveillance is notified each time Keys are signed out and Surveillance observes the person throughout the process of the entire drop.

(8)3.6. Soft Count Team personnel Key restrictions, will be at a minimum:

(8)3.6.1. At least three Count Team members are required to be present at the time all Keys for the count are signed for, and returned.

(8)3.7. Redemption Kiosk personnel Key restrictions, will be at a minimum:

(8)3.7.1. As approved by the Tribal Gaming Commission, in conformity with these standards, one of the following requirements shall be in place at the time Keys are signed out for Redemption Kiosk:

(8)3.7.1.1. At least two different department personnel are required to accompany these Keys and observe each time Redemption Kiosks cassettes are accessed; or

(8)3.7.1.2. Surveillance is notified each time Keys are signed out and Surveillance observes the person throughout the process.



POKER STANDARDS

SECTION 11

11.0 COMPUTER APPLICATIONS

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

11.1 STANDARDS FOR DROP AND COUNT

542.9(b) The procedures for the collection of the card game drop and the count thereof shall comply with **542.21**, **542.31**, or **542.41** (as applicable).

11.2 STANDARDS FOR SUPERVISION

542.9(c)(1) Supervision shall be provided at all times the card room is in operation by personnel with authority equal to or greater than those being supervised.

543.10(a)(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

543.10(a)(2) A dealer may function as a supervisor if not dealing the game.

543.10(b)(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.

543.10(b)(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.

543.10(b)(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.

542.9(c)(5) A rake collected or ante placed shall be done in accordance with the posted rules.

11.3 STANDARDS FOR PLAYING CARDS

542.9(d)(1) Playing cards shall be maintained in a secure location to prevent unauthorized access and to reduce the possibility of tampering.

543.10(c)(1) New and used playing cards must be maintained in a secure location, with appropriate Surveillance coverage, and accessible only to authorized agents.

542.9(d)(2) Used cards shall be maintained in a secure location until marked, scored, or destroyed, in a manner approved by the Tribal gaming regulatory authority, to prevent unauthorized access and reduce the possibility of tampering.

543.10(c)(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 requires TGRA review and approval.

543.10(c)(3) Playing cards associated with an investigation must be retained intact and outside of the established removal and cancellation procedure.

542.9(d)(3) The Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, shall establish and the gaming operation shall comply with a reasonable time period, which shall not exceed seven (7) days, within which to mark, cancel, or destroy cards from play.

542.9(d)(3)(i) This standard shall not apply where playing cards are retained for an investigation.

542.9(d)(4) A card control log shall be maintained that documents when cards and dice are received on site, distributed to and returned from tables and removed from play by the gaming operation.

11.4 PLASTIC CARDS

542.9(e) Notwithstanding **542.9(d)** of this section, if a gaming operation uses plastic cards (not plastic-coated cards), the cards may be used for up to three (3) months if the plastic cards are routinely inspected, and washed or cleaned in a manner and time frame approved by the Tribal gaming regulatory authority.

11.5 STANDARDS FOR SHILL

543.10(d)(1) Issuance of shill funds shall have the written approval of the supervisor.

543.10(d)(2) Return shill funds must be recorded and verified by a supervisor (on the shill sign-out form **542.9(f)(2)**).

543.10(d)(3) The replenishment of skill funds shall be documented.

11.6 STANDARDS FOR RECONCILIATION OF CARD ROOM BANKS

543.10(e) 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:

543.10(e)(1) Date;

543.10(e)(2) Shift;

543.10(e)(3) Table number;

543.10(e)(4) Amount by Denomination;

543.10(e)(5) Amount in total; and

543.10(e)(6) Signatures of both agents.

542.9(g)(1) The amount of the main card room bank shall be counted, recorded, and reconciled on at least a per shift basis.

542.9(g)(2) At least once per shift, the table banks that were opened during that shift shall be counted, recorded, and reconciled by a dealer or other person, and a supervisor, and shall be attested to by their signatures (**and employee number^{STGC}**) on the check-out form.

11.6.1 When the poker room is operating, closed tables must be counted at least once each shift. If the poker table does not have a bankroll, the table does not need to be counted once each shift.

11.7 POSTED RULES

543.10(f) 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.

11.8 STANDARDS FOR PROMOTIONAL PROGRESSIVE POTS & POOLS

543.10(g)(1) All funds contributed by players into the pools shall be returned when won in accordance with the posted rules with no commission or administrative fee may be withheld.

543.10(g)(1)(i) The payout may be in the form of personal property, such as a car.

543.10(g)(1)(ii) A combination of a promotion and progressive pool may be offered.

- 543.10(g)(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.
- 543.10(g)(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:
- 543.10(g)(3)(i)** Patron's name;
 - 543.10(g)(3)(ii)** Date of payout;
 - 543.10(g)(3)(iii)** Dollar amount of payout and/or nature and dollar value of any non-cash payout.
 - 543.10(g)(3)(iv)** The signature of the agent completing the transaction attesting to the disbursement of the payout, and
 - 543.10(g)(3)(v)** Name of contest/tournament.
- 543.10(g)(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.
- 543.10(g)(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:
- 543.10(g)(5)(i)** The amount of funds to be contributed from each pot;
 - 543.10(g)(5)(ii)** What type of hand it takes to win the pool; **(e.g., what constitutes a “bad beat”^{STGC})**
 - 543.10(g)(5)(iii)** How the promotional funds will be paid out;
 - 543.10(g)(5)(iv)** How/when the contributed funds are added to the pools; and
 - 543.10(g)(5)(v)** Amount/percentage of funds allocated to primary and secondary pools, if applicable.
- 543.10(g)(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.
- 543.10(g)(7)** The amount of the pools shall be conspicuously displayed in the card room.

- 543.10(g)(8)** At least once each day that the game is offered, the posted pool amount must be updated to reflect the current pool amount.
- 543.10(g)(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.
- 543.10(g)(10)** All decreases to the pool must be properly documented, including a reason for the decrease.
- 543.10(g)(11)** Promotional funds removed from the card game must be placed in a locked container.

11.8.1 This container needs to be placed in plain view of the public.

543.10(g)(11)(i) Agents authorized to transport the locked container are precluded from having access to the contents keys.

543.10(g)(11)(ii) The contents key must be maintained by a department independent of the card room.

543.10(g)(11)(iii) 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.

11.8.2 This process needs to be verified under coverage by Surveillance.

542.9(i)(5) The locked container shall then be returned to the card room where the posted pool amount shall be updated to reflect the current pool amount.

11.9 VARIANCES

543.10(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.



PULL TABS STANDARDS

SECTION 12

12.0 COMPUTER APPLICATIONS

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

12.1 SUPERVISION

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

12.2 PULL TAB INVENTORY

- 543.9(b)** Controls must be established and procedures implemented to ensure that:

- 543.9(b)(1)** Access to pull tabs is restricted to authorized agents;
 - 543.9(b)(1)** The pull tab inventory is controlled by agents independent of pull tab sales;
 - 543.9(b)(3)** Pull tabs exchanged between agents are secured and independently controlled;
 - 543.9(b)(4)** Increases or decreases to pull tab inventory are recorded, tracked, and reconciled; and
 - 543.9(b)(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.
- 542.8(b)(1)** Pull tab inventory (including unused tickets) shall be controlled to assure the integrity of the pull tabs.
- 542.8(b)(2)** Purchased pull tabs shall be inventoried and secured by a person or persons independent of the pull tab sales.
- 542.8(b)(3)** The issue of pull tabs to the cashier or sales location shall be documented and signed for (**including employee number^{STGC}**) by the person responsible for

inventory control and the cashier. The document log shall include the serial number of the pull tabs issued.

- 542.8(b)(4)** Appropriate documentation shall be given to the redemption booth for purposes of determining if the winner purchased the pull tab from the pull tabs issued by the gaming operation. Electronic verification satisfies this requirement.
- 542.8(b)(5)** At the end of each month, a person or persons independent of pull tab sales and inventory control shall verify the accuracy of the ending balance in the pull tab control by reconciling the pull tabs on hand.
- 542.8(b)(6)** A monthly comparison for reasonableness shall be made of the amount of pull tabs sold from the pull tab control log to the amount of revenue recognized **(for reasonableness +/- 3% ^{STGC})**.

12.3 PULL TAB SALES

- 543.9(c)(1)** Controls must be established and procedures implemented to record, track, and reconcile all pull tab sales and voids.
- 543.9(c)(2)** When pull tab sales are recorded manually, total sales must be verified by an agent independent of the pull tab sales being verified.
- 543.9(c)(3)** No person may have unrestricted access to pull tab sales records.

12.4 PULL TAB OPERATING FUNDS

- 543.9(e)(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.
- 543.9(e)(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.

12.5 ACCESS

- 542.8(c)** Access to pull tabs shall be restricted to authorized persons.

12.6 TRANSFERS

- 542.8(d)** Transfers of pull tabs from storage to the sale location shall be secured and independently controlled.

12.7 WINNING PULL TABS

- 543.9(d)(1)** Controls must be established and procedures implemented to record, track, and reconcile all redeemed pull tabs and pull tab payouts.
- 543.9(d)(2)** The redeemed pull tabs must be defaced so that they cannot be redeemed for payment again.
- 543.9(d)(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.
- 543.9(d)(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.
- 543.9(d)(4)(i)** An automated method may substitute for one verification.
- 543.9(d)(4)(ii)** The predetermined threshold must be authorized by management, approved by the TGRA, documented, and maintained.
- 543.9(d)(5)** Total payout must be calculated and recorded by shift.
- 542.8(e)(1)** Winning pull tabs shall be verified and paid as follows:
- 542.8(e)(1)(i)** Payouts in excess of a dollar amount determined by the gaming operation, as approved by the Tribal gaming regulatory authority (**\$50.00^{STGC}**), shall be verified by at least two employees.
- 12.7.1** and, evidenced by the employee's signature and employee number on the winning pull tab.
- 542.8(e)(1)(ii)** Total payout shall be computed and recorded by shift.
- 542.8(e)(1)(iii)** The winning pull tabs shall be voided so that they cannot be presented for payment again.
- 542.8(e)(2)** Personnel independent of pull tab operations shall verify the amount of winning pull tabs redeemed each day.

12.8 ACCOUNTABILITY FORM

- 542.8(f)(1)** All funds used to operate the pull tab game shall be recorded on an accountability form.

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

12.9 STANDARDS FOR STATISTICAL REPORTS

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

542.8(g)(1)(i) Each shift;

542.8(g)(1)(ii) Each day;

542.8(g)(1)(iii) Month-to-date; and

542.8(g)(1)(iv) Year-to-date or fiscal year-to-date as applicable.

- 542.8(g)(2)** A manager independent of the pull tab operations (**Director level or above^{STGC}**) shall review statistical information at least on a monthly basis and shall investigate any large or unusual statistical fluctuations. These investigations shall be documented, maintained for inspection, and provided to the Tribal gaming regulatory authority upon request.

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

- 543.9(f)(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.

- 543.9(f)(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.

12.10 ELECTRONIC EQUIPMENT

- 542.8(h)(1)** If the gaming operation utilizes electronic equipment in connection with the play of pull tabs, then the following standards shall also apply.

542.8(h)(1)(i) If the electronic equipment contains a bill acceptor, then **542.21(e)**, **542.21(f)** and **542.31(e)** and **542.31(f)** (as applicable) shall apply.

- 542.8(h)(1)(ii)** If the electronic equipment uses a bar code or microchip reader, the reader shall be tested to determine that it is correctly reading the bar code or microchip.
- 542.8(h)(1)(iii)** If the electronic equipment returns a voucher or a payment slip to the player, then **542.13(n)** (as applicable) shall apply.³
- 542.8(h)(1)(iv)** If the electronic equipment utilizes patron account access cards for activation of play, then **542.13(o)** (as applicable) shall apply.

12.11 REVENUE AUDIT

- 543.9(g)** Standards for revenue audit of pull tabs are contained in **543.24**, Revenue Audit.

12.12 VARIANCES

- 543.9(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.

12.13 FILLS FOR PULL TABS (MANUAL FILLS)

- 12.13.1** Request for Fill slips will be filled out by supervisory personnel before the issuance of fill slips and transfer of cash equivalents.
- 12.13.2** The two (2) physical parts of each Request for Fill slip shall be utilized as follows:
 - 12.13.2(a)** The original shall be transported from the requesting department, by Security personnel, and retained by the Cage when the fill is completed; and
 - 12.13.2(b)** The first copy shall be retained by the requesting department and used for verification of monies requested.
- 12.13.3** The Request for Fill shall be transported to the Cage by Security personnel.
- 12.13.4** The following shall be noted on all copies of the Request for Fill slip:
 - 12.13.4(a)** The date and shift during which the request occurred;
 - 12.13.4(b)** The denomination of the money being distributed;
 - 12.13.4(c)** The total amount of the money being distributed;

- 12.13.4(d)** The total amount of all denominations of money being distributed;
 - 12.13.4(e)** The gaming department from which the money is being distributed;
 - 12.13.4(f)** Signature of the preparer.
- 12.13.5** The Request for Fill slip shall be signed by at least the following persons:
 - 12.13.5(a)** Department supervisor who prepared the Request for Fill slip;
 - 12.13.5(b)** Cashier who issued the fill according to the Request for Fill slip; and
- 12.13.6** When a Request for Fill is voided, the requesting supervisor shall clearly mark “VOID” across the face of the original and first copy, the supervisor and one other person independent of the transactions shall sign both the original and copy, and shall submit them to the Accounting Department for retention and accountability.
- 12.13.7** The three parts of each fill slip shall be utilized as follows (Whiz Machine);
 - 12.13.7(a)** The original shall be transported to the requesting department with the fill and, after the appropriate signatures and employee numbers are obtained, it shall be placed in the department’s bank.
 - 12.13.7(b)** The first copy shall be retained in the Cage for reconciliation of the cashier’s bank; and
 - 12.13.7(c)** The second copy shall be retained and kept in a locked box and retained in a continuous unbroken form.
- 12.13.8** All parts noted in **11.13.4** need to be recorded on all of the three part fill slip utilized in the Whiz Machine.
- 12.13.9** All fills shall be carried directly from the Cashier’s Cage to the department by a Security Officer.
- 12.13.10** Only Accounting will have access to the locked box and restricted copies of the manual fill/credit slips.



SECURITY STANDARDS

SECTION 13

13.0 SECURITY STANDARDS

- 9A.2(2)** Security shall ensure the physical safety of patrons in the gaming operation(s) and of personnel employed by the gaming operation.
- 9A.2(3)** Security shall ensure the safeguarding of assets transported to and from the gaming operation(s) and cashier's cage department.
- 9A.2(4)** Security shall ensure that gaming operation(s) patrons and property are protected from illegal activity.
- 9A.2(5)** Security shall ensure that persons suspected of crimes are detained for the purpose of notifying law enforcement authorities.
- 9A.2(6)** Security shall ensure that any and all unusual occurrences within the Gaming Operation(s) is recorded in indelible ink, in a bound notebook from which pages cannot be removed. Each side of each page is sequentially numbered, as follows:
 - 9A.2(6)(a)** The assigned number of the incident;
 - 9A.2(6)(b)** The date;
 - 9A.2(6)(c)** The time;
 - 9A.2(6)(d)** The nature of the incident;
 - 9A.2(6)(e)** The person involved in the incident; and
 - 9A.2(6)(f)** The security employee assigned.
- 13.0.1** Additionally the following incidents need to be recorded in the log;
 - 13.0.1(a)** The arrest of a licensed employee while on duty.
 - 13.0.1(b)** Damage of Chinook Winds Casino Resort Property.
 - 13.0.1(c)** A felonious act that is committed on Chinook Winds Casino Resort Property.

- 13.0.1(d)** Arrest for any felony on Chinook Winds Casino Resort property.
- 13.0.1(e)** Any gaming related malfunctions. ie: Keno RNG, Keno Computer, Bingo Blower, Slot machine.
- 13.0.1(f)** If an outside law enforcement agency contacts Chinook Winds Casino Resort as part of their official duties.
- 13.0.1(g)** Any recognized gaming related crimes.
- 13.0.1(h)** Any violation of Tribal/State Compact, IGRA, Siletz Tribal Gaming Ordinance and Regulations of the Siletz Tribal Gaming Commission.
- 13.0.2** The gaming operation may utilize a digital copy in place of the bound notebook for unusual occurrences. This digital version of the unusual occurrence logbook must sequentially number each entry and demonstrate a history of all revisions. In addition, this log must meet all standards set forth in **9.A.2(6)(a)** thru **9.A.2(6)(f)**.
- 9.A.2(8)** Security shall ensure, establish and maintain an updated list of persons barred from the gaming operation(s) either because of their criminal history or because of their association with career offenders, or career offender organizations posing a threat to the honesty, security and integrity of the gaming operation(s) and furnish that list to the state.
- 9.A.2(14)** Security shall ensure that security personnel are adequately trained.
- 13.0.3** Security Management shall ensure complete, accurate and timely reporting to the Siletz Tribal Gaming Commission.



SLOTS AND PLAYER TRACKING STANDARDS

SECTION 14

VIDEO LOTTERY TERMINALS - CONVENTIONAL

14.0 GENERAL

- (15)1.1.** As defined and authorized by the respective Tribal/State Compacts, Video Lottery Terminals in this section, shall conform to these Minimum Internal Control Standards (MICS).
- (15)1.2.** The MICS in this section apply to Video Lottery Terminals that do not comprise of Server Based Gaming, Server Supported Gaming, or Mobile Gaming Systems.
- (15)1.3.** Standards referring to Video Lottery Terminals in this section, will collectively apply to Multi-Player Stations, In-House Progressives, Wide Area Progressives, and Conventional Video Lottery Terminals.
- (15)1.4.** Standards referring to Software in this section, will collectively apply to one or more of the following EPROM types, but not limited to: USB Drives, Compact Flash, CDs, Hard Drive, Game Media etc. for Video Lottery Terminals.
- (15)1.5.** The MICS in this section do not constitute as standards for Mobile Gaming Systems (MGS) or Electronic Funds Transfers (EFT) from a financial institution to a Video Lottery Terminal. Specific Standards for MGS and EFT to a Video Lottery Terminal shall require a MICS Revision.

14.1 INDEPENDENT GAMING TEST LABORATORY

- (15)2.1.** Video Lottery Terminals, hardware, software, and any associated device/system will be tested by the designated Independent Gaming Test Laboratory as delineated in [Section 5: Information Technology](#).
- (15)2.2.** At the conclusion of testing for all Video Lottery Terminals, hardware, software, and any associated device/system a report of the test results will be provided or made available to the Oregon State Police and to the Tribal Gaming Commission. The report will include, but not be limited to:
 - (15)2.2.1.** Pass or fail result;
 - (15)2.2.2.** If failed result, the report may contain recommendations for modifications that can be made which would bring the Video Lottery Terminals, hardware, software, and any associated device/system into compliance; or

(15)2.2.3. A report from the Independent Gaming Test Laboratory stating that the Video Lottery Terminals, hardware, software, and any associated device/system is eligible for application to the Oregon State Police for shipment within the State of Oregon.

(15)2.3. No modification to the assembly or operational functions of any Video Lottery Terminals, hardware, software, and any associated device/system may be made after testing and installation unless the Independent Gaming Test Laboratory certifies to the Tribal Gaming Commission that the modified Video Lottery Terminals, hardware, software, and any associated device/system conforms to the standards set herein.

14.2 VIDEO LOTTERY TERMINAL AND SOFTWARE SHIPMENT AUTHORIZATIONS

(15)3.1. The Oregon State Police – Gaming Enforcement Division – Tribal Gaming Section, will issue the required authorizations for all incoming, outgoing, and/or transfers of Video Lottery Terminals. The Oregon State Police will publish all requirements on the Section’s website and requirements are subject to change at the discretion of Oregon State Police.

(15)3.2. Approved Software must be shipped separately from the Video Lottery Terminal, excluding hard drive technology where the game can not initialize without the boot chips installed. If approved by the Tribal Gaming Commission, hard drive technology software can be shipped with the Video Lottery Terminals, if the following conditions are met:

(15)3.2.1.1. Boot chips are shipped separately to the Tribal Gaming Commission; and

(15)3.2.1.2. Boot chips shall meet Requirement 7 of this Section.

(15)3.3. Video Lottery Terminals that will be transported off Tribal Lands to be destroyed will require a Video Lottery Terminal Shipment Authorization from the Oregon State Police. The requirements on the Section’s website will apply.

14.3 VIDEO LOTTERY TERMINAL DECAL REQUIREMENT

(15)4.1. Each Video Lottery Terminal on the gaming floor will have a unique identification number visible on the machine.

(15)4.2. All Tribal Gaming Inventory Decals shall be the responsibility of the Tribal Gaming Commission to maintain, affix, and remove.

(15)4.3. Each Tribal Gaming Inventory Decal shall contain a unique identification number.

- (15)4.4. Each Video Lottery Terminal certified for placement in the Tribal Gaming Facility will display a Tribal Gaming Inventory Decal which certifies it conforms to the exact specifications of Video Lottery Terminal prototypes tested and certified for the State of Oregon.
- (15)4.5. The Tribal Gaming Inventory Decal will be affixed to the Video Lottery Terminal prior to the Video Lottery Terminal being placed into play.
- (15)4.6. Multi-Player Station(s) that have free standing end-user terminals will have a Tribal Gaming Inventory Decal.
- (15)4.7. Only the Tribal Gaming Commission or their authorized agents may affix or remove the Tribal Gaming Inventory Decals.
- (15)4.8. No Video Lottery Terminal may be transported off Tribal Land until the Tribal Gaming Inventory Decal has been removed.
 - (15)4.8.1. When a Video Lottery Terminal is transported to any approved Off-Site Storage the Tribal Gaming Inventory Decal is not required to be removed.
- (15)4.9. The Tribal Gaming Inventory Decal shall not be transferred to another machine.
- (15)4.10. Tribal Gaming Inventory Decal Records will be maintained for affixing and/or removing from Video Lottery Terminals, to include at a minimum:
 - (15)4.10.1. The type of Video Lottery Terminal;
 - (15)4.10.2. The Video Lottery Terminal serial number;
 - (15)4.10.3. The Video Lottery Terminal manufacturer; and
 - (15)4.10.4. The Tribal Gaming Inventory Decal number.

14.4 SECURITY OF VIDEO LOTTERY TERMINALS

- (15)5.1. ICs, Regs, or P&Ps for the Video Lottery Terminal Department functions shall ensure appropriate segregation of duties and the security of all Video Lottery Terminals are adequately protected, including but not limited to:
 - (15)5.1.1. Protection of the system from unauthorized access;
 - (15)5.1.2. Access is logged on a Machine Entry Access Log (MEAL) that will include, but not be limited to:
 - (15)5.1.2.1. Date;

- (15)5.1.2.2. Time;
- (15)5.1.2.3. Reason for access; and
- (15)5.1.2.4 Initials and legible employee/badge number of the employee gaining access.
- (15)5.1.3. MEAL document will be maintained by the Tribal Gaming Operation and securely stored for at least one (1) year.
- (15)5.1.4. Maintenance procedures;
- (15)5.1.5. Video Lottery Terminal accuracy;
- (15)5.1.6. Ensuring the door open light or candle on top of the machine is operational to be visible to Surveillance cameras;
- (15)5.1.7. Ensuring the progressive display is constantly updated to display the accumulated progressive jackpot amount(s); and
- (15)5.1.8. Ensuring each progressive controller, system server, or equivalent must be housed in a secure compartment requiring locking entry and MEAL logs.

14.5 VIDEO LOTTERY TERMINAL STORAGE, RELOCATION, AND DESTRUCTION

- (15)6.1. The manner and site of storage will be consistent with the requirements in each respective Tribal/State Compact. Oregon State Police will have access to any storage areas for Video Lottery Terminals.
- (15)6.2. ICs, Regs, or P&Ps will describe the process for the Tribal Gaming Operation if Video Lottery Terminals are moved, taken out of service, placed back in service, or if there is a change in the denomination.
- (15)6.3. ICs, Regs, or P&Ps will describe the process for the Tribal Gaming Operation to notify the Accounting Department of the changes and to take meter readings and forward them to Accounting Department.
- (15)6.4. ICs, Regs, or P&Ps will describe the process for Drop and Count for Video Lottery Terminals that are moved, taken out of service, placed back in service, or if there is a change in the denomination that will be in conformity with the respective sections for Drop and Count in this Minimum Internal Controls Standards.
- (15)6.5. ICs, Regs, or P&Ps will describe the process of returning or destruction of Video Lottery Terminal Paper to secure storage as described in [Section 4: Sensitive Items meeting Requirement 5](#).

- 14.5.1 Slot printer paper shall be issued only to Slot Personnel.
- 14.5.2 Each package of thermal paper shall be signed for on a Slot paper issue and inventory form.
- 14.5.3 The person receiving the Slot printer paper shall sign or initial the form and enter his/her employee identification number.
- 14.5.4 The person receiving the Slot printer paper shall enter the machine number of the Slot machine being filled with paper.
- 14.5.5 The employee issuing the Slot paper shall verify the correct amount of unissued Slot paper are still in the case and shall initial the Slot paper issue and inventory form. In the event of a discrepancy, the employee shall immediately notify the Supervisor on duty.
- 14.5.6 Cash tickets removed from a Slot machine must be immediately turned in. Slot access tickets, shall be marked with a pen. Personnel shall turn in all access ticket by the end of their shift.
- 14.5.7 All Slot access tickets will be shredded.
- 14.5.8 All Cash tickets shall be forwarded to the Accounting Department. If applicable, cash tickets that have been processed through Soft Count may be shredded by Soft Count as approved by STGC, only if they have been recorded in the Gaming Operations online tracking system.
- (15)6.6. ICs, Regs, or P&Ps will describe the storage and relocation security requirements for Video Lottery Terminals, hardware, software, and any associated device/system.
- (15)6.7. ICs, Regs, or P&Ps will describe the storage and relocation perpetual inventory requirements for Video Lottery Terminals, hardware, software, and any associated device/system.
- (15)6.8. ICs, Regs, or P&Ps will describe the destruction process and documentation requirements for any associated device/system for Video Lottery Terminals.
- (15)6.9. Tribal Gaming Commission will notify the Oregon State Police in writing within 10 days after destruction of Video Lottery Terminals, at a minimum the following:
 - (15)6.9.1. Serial Numbers for each Video Lottery Terminal;
 - (15)6.9.2. Quantity of Video Lottery Terminals; and

(15)6.9.3. Date of destruction.

14.6 RECORDS AND SECURITY OF SOFTWARE

(15)7.1. All software shall be the responsibility of the Tribal Gaming Commission to include at a minimum:

(15)7.1.1. Access to software is secured through a locking device (i.e. safe, tool chest, file cabinet, designated room, etc.)

(15)7.1.2. Dedicated camera coverage or if software is stored at a location other than the Tribal Gaming Facility and camera coverage is not provided, then the site and manner of storage needed to ensure software security will be defined by the Tribal Gaming Commission and provided to the Oregon State Police for concurrence;

(15)7.1.3. Maintaining perpetual inventory; and

(15)7.1.4. Maintaining accurate and complete records including the following at a minimum:

(15)7.1.4.1. The serial number of the Video Lottery Terminal the Software being installed in and/or removed from;

(15)7.1.4.2. Date of installation and/or removal;

(15)7.1.4.3. The Video Lottery Terminal manufacturer;

(15)7.1.4.4. Software Type;

(15)7.1.4.5. Approved Software signature result;

(15)7.1.4.6. The name of the person conducting the test; and

(15)7.1.4.7. Tribal Gaming Inventory Decal number.

(15)7.2. Prior to being installed or replaced, and placed into play in a Video Lottery Terminal, the Tribal Gaming Commission or representative of the Oregon State Police, will verify the software internal signature as assigned by the manufacturer and verified by the independent laboratory is accurate.

(15)7.3. The software will be installed and secured with a lock inside the Video Lottery Terminal under the direct supervision of the Tribal Gaming Commission or an Oregon State Police representative.

- (15)7.4. The software will be secured with a uniquely numbered tape or wire seal by the Tribal Gaming Commission or the Oregon State Police.

14.7 SOFTWARE DUPLICATION

- (15)8.1. If duplication of Video Lottery Terminal Software is performed, the Tribal Gaming Commission shall ensure the process conforms to these standards.

14.8 MINIMUM HARDWARE AND SOFTWARE REQUIREMENTS

- (15)9.1. All aspects of a Video Lottery Terminals and any associated device/system, including all hardware and software, will meet or exceed the requirements of the designated Independent Gaming Test Laboratory Technical Standards, as delineated in [Section 5: Information Technology](#).

14.9 VIDEO LOTTERY TERMINAL RECORDS

- (15)10.1. ICs, Regs, or P&Ps will identify an independent department of the Video Lottery Terminal Department to maintain the Video Lottery Terminal Records; or
- (15)10.2. Requirement [10.1](#) may be performed by a Video Lottery Terminal Supervisor employee if sufficient documentation is generated and randomly verified by employees independent of the Video Lottery Terminal Department on a monthly basis.
- (15)10.3. ICs, Regs, or P&Ps will describe the process in which the record requirements for the Video Lottery Terminals will be maintained and identifies which department will keep the following information:
- (15)10.3.1. A current comprehensive list of all Video Lottery Terminals (leased or owned) with the date of arrival and/or date of removal or destruction;
 - (15)10.3.2. Date of installation on the gaming floor;
 - (15)10.3.3. Date of removal from the gaming floor;
 - (15)10.3.4. Video Lottery Terminal's Serial Number;
 - (15)10.3.5. Manufacture's Name;
 - (15)10.3.6. Program Number(s) selected from the installed Software;
 - (15)10.3.7. Current denomination of Video Lottery Terminal;
 - (15)10.3.8. Theoretical Hold Percentage(s) selected from the installed Software or recalculations of the Theoretical Hold Percentage with documentation;

- (15)10.3.9. Any changes to the Video Lottery Terminal unique machine identification number with reason for the change (i.e. denomination, conversion, etc.);

14.10 VIDEO LOTTERY TERMINAL PERFORMANCE

- (15)11.1. Accurate and current theoretical hold worksheets are maintained or readily available for each payable on a Video Lottery Terminal machine.
- (15)11.2. ICs, Regs, or P&Ps will describe the manner, when initially received from the manufacturer, that the program number and par percentage are verified to the theoretical hold worksheet.
- (15)11.3. The Tribal Gaming Commission will approve, in conformity with these standards, the method for mathematical weighted average adjustment justification for changing the selected theoretical hold percentage on the worksheet from the manufacturer for the Tribal Gaming Operation to utilize.
- (15)11.4. ICs, Regs, or P&Ps will delineate the methodology approved by the Tribal Gaming Commission for the mathematical weighted average adjustment justification, as stated in Requirement 11.3.
- (15)11.5. ICs, Regs, or P&Ps will describe the entire process of meter recording, manually or electronically, to ensure appropriate segregations of duties, accuracy, and integrity, at a minimum the following:
- (15)11.5.1. Specifying who will record, manually or electronically, the Video Lottery Terminal Meters. If manually recorded, the Video Lottery Terminal Meters, will be taken by personnel independent of the Soft Count Team;
 - (15)11.5.2. Describing the intervals of recording, manually or electronically, the Video Lottery Terminal Meters at least weekly immediately prior to or subsequent to a Video Lottery Terminal Drop. (Exception: the time between readings may extend beyond one week in order for a reading to coincide with the end of an accounting period only if such extension is for no longer than six days.); and
 - (15)11.5.3. Describing the process of prior to finalizing the statistical reports, the meter readings that do not appear reasonable are reviewed by the Video Lottery Terminal Department conjointly with the Accounting Department with exceptions documented.
- (15)11.6. ICs, Regs, or P&Ps will describe the process report generation of the Video Lottery Terminal +/-4% Analysis Report(s) to include at a minimum for each Video Lottery Terminal:

- (15)11.6.1. At least monthly;
- (15)11.6.2. Month-to-Date Actual Hold Percentage compared to the machine's Theoretical Hold Percentage;
- (15)11.6.3. Year-to-Date Actual Hold Percentage compared to the machine's Theoretical Hold Percentage; and
- (15)11.6.4. If practicable, the report should include the Actual Hold Percentage for the entire time the machine has been in operation.
- (15)11.7. ICs, Regs, or P&Ps will describe that the Video Lottery Terminal +/- 4% Analysis Report(s) is to be reviewed by Management from two separate departments. One of which will be independent of the Video Lottery Terminal Department Management.
- (15)11.8. As approved by the Tribal Gaming Commission, variances in +/- 4% between Theoretical Hold and Actual Hold shall be investigated and resolved in a timely manner by a department independent of the Video Lottery Terminal Department. Findings will be documented and provided to the Tribal Gaming Commission.

14.11 METHOD FOR PAYMENT OF PRIZES FOR VIDEO LOTTERY TERMINALS

- (15)12.1. The Tribal Gaming Commission will approve, in conformity with these standards, the manner in which Payment of Prizes for Video Lottery Terminals to ensure conformity within the respective Tribal/State Compacts and these standards.
- (15)12.2. ICs, Regs, or P&Ps will delineate the manner approved by the Tribal Gaming Commission for Payment of Prizes for Video Lottery Terminals.

14.12 JACKPOT PAYOUT REQUIREMENTS

- (15)13.1. ICs, Regs, or P&Ps will describe the Jackpot procedures and documentation requirements for manual or electronic forms, at a minimum the following:
 - (15)13.1.1. Date and Time;
 - (15)13.1.2. Machine Number;
 - (15)13.1.3. Dollar Amount of Payout (both alpha and numeric):
 - (15)13.1.4. If manual form, brief description of winning combination (i.e. 7 out of 7 keno, 5 bumblebees, etc);
 - (15)13.1.5. Preprinted or concurrently printed sequential number;

- (15)13.1.6. Signatures of at least two employees verifying and witnessing the payout; and
- (15)13.1.7. Additional signatory requirements as delineated by the Tribal Gaming Commission for Requirement 12, which at least includes a signature of a supervisor or higher position independent of the Video Lottery Terminal Department.

14.13 SHORT PAY REQUIRMENTS

- (15)14.1. ICs, Regs, or P&Ps will describe the Short Pay procedures and documentation requirements for manual or electronic forms, at a minimum the following:
 - (15)14.1.1. Date and Time;
 - (15)14.1.2. Machine Number;
 - (15)14.1.3. Dollar Amount of payout (alpha and numeric); and
 - (15)14.1.4. Signatures of at least two employees verifying and witnessing the payout.

VIDEO LOTTERY TERMINALS SERVER SUPPORTED GAMING & SERVER BASED GAMING MACHINES

14.14 GENERAL

- (16)1.1. As defined and authorized by the respective Tribal/State Compacts, Video Lottery Terminals in this section, shall conform to these Minimum Internal Control Standards (MICS).
- (16)1.2. The MICS in this section apply to Video Lottery Terminal Client Stations used with Server Supported Gaming (SSG) or a Client Station used with Server Based Gaming (SBG), if installed on the gaming floor at the Tribal Gaming Facility.
- (16)1.3. MICS Section 15 will also apply to this section if SSG or SBG offered at the Tribal Gaming Facility.
- (16)1.4. Standards referring to Software in this section, will collectively apply to SSG or SBG game programs.
- (16)1.5. Standards referring to Socket ID in this section, will collectively apply to one or more of the following Identification types, but not limited to: Unique Machine Number, Machine Serial Number, Port Identification Number, Electronic Gaming Devices (EGD) Identification Number, etc. for SSB/SBG. The reference to Socket ID in this section is not intended to change or require this verbiage at the Tribal Gaming Operation, but to refer to this type of Identification.

- (16)1.6. MICS in this section do not constitute standards for, and shall not be construed to authorize, Electronic Funds Transfers (EFT) from a financial institution to a Video Lottery Terminal or to a Video Lottery Terminal with SBG. Specific Standards for EFT to a Video Lottery Terminal with SBG shall require a MICS Revision.
- (16)1.7. MICS in this section do not constitute standards for, and shall not be construed to authorize, Mobile Gaming Systems (MGS) utilizing software downloadable applications to patron's personal devices. MICS for Mobile Gaming Systems for casino hand held devices are delineated in Section 17.
- (16)1.8. The MICS in this section include additional requirements under subparagraph 2 for Accounting/Auditing for SSG and SBG, if SSG or SBG offered at the Tribal Gaming Facility.

14.15 ADDITIONAL SECURITY OF SOFTWARE

- (16)3.1. The Tribal Gaming Commission shall ensure at least annually, at an interval determined by the Tribal Gaming Commission that all SSG and SBG game programs are unaltered, reviewed for improper changes, reviewed for improper transactions, and/or reviewed for unusual occurrences. Results are documented and maintained at the Tribal Gaming Commission Office.

14.16 ADDITIONAL SOFTWARE DUPLICATION

- (16)4.1. It is not considered Software Game Program Duplication when game programs are transferred from a SSG game server to client stations.

14.17 ADDITIONAL VIDEO LOTTERY TERMINAL STORAGE, RELOCATION, AND DESTRUCTION

- (16)5.1. All storage, relocation, and destruction will be recorded by Socket ID and reported to the Accounting Department by Socket ID.

14.18 ADDITIONAL VIDEO LOTTERY TERMINAL RECORDS

- (16)6.1. Records are maintained for each Video Lottery Terminal by each Socket ID installed on the gaming floor at the Tribal Gaming Facility.

14.19 ADDITIONAL VIDEO LOTTERY TERMINAL PERFORMANCE

- (16)7.1. The Tribal Gaming Commission will approve, in conformity with these standards, the method for mathematical weighted average adjustment justification for changing the selected theoretical hold percentage on the worksheet from the manufacturer for the Tribal Gaming Operation to utilize by Socket ID.

- (16)7.2. ICs, Regs, or P&Ps will delineate the methodology approved by the Tribal Gaming Commission for the mathematical weighted average adjustment justification, as stated in Requirement 7.1.
- (16)7.3. Meter Recordings will be by identified Socket ID.
- (16)7.4. Video Lottery Terminal +/- 4% Analysis Report(s) will be identified by Socket ID.

MOBILE GAMING SYSTEMS – CASINO HAND HELD DEVICES

14.20 GENERAL

- (17)1.1. Mobile Gaming Devices in this section, shall conform to these Minimum Internal Control Standards (MICS), as defined and authorized by the respective Tribal/State Compacts under the definition of Video Lottery Terminals.
- (17)1.2. Each active Mobile Gaming Device shall count as one Video Lottery Terminal. The combination of Video Lottery Terminals and active Mobile Gaming Devices shall not exceed the amount of authorized machines allowed on the gaming floor per respective Tribal/State Compacts. Inactive Mobile Gaming Devices shall not count as one Video Lottery Terminal.
- (16)1.3. Tribal Gaming Facilities offering Mobile Gaming Devices agree to provide a report detailing how many active devices are currently installed on the server, upon request from the Oregon State Police.
- (16)1.4. The MICS in this section apply to all Mobile Gaming Devices used with Server Based Gaming (SBG) technology, if Mobile Gaming Devices are installed on the gaming floor at the Tribal Gaming Facility.
- (16)1.5. Standards referring to Software in this section, will apply to SBG game programs.
- (16)1.6. Mobile Gaming Devices may be operated in the following areas within the Tribal Gaming Facility:
 - (16)1.6.1. The gaming floor where Class III Video Lottery Terminals are permitted for play; or
 - (16)1.6.2. A designated area off the gaming floor that meet the following requirements:
 - (16)1.6.2.1 The designated area will have Surveillance coverage;

(16)1.6.2.2. The designated area will have ICs, Regs, or P&Ps that has been approved by the Tribal Gaming Commission that ensures the Fairness, Integrity, Security, and Honesty; and

(16)1.6.2.3. The designated area will have concurrence from the Oregon State Police.

(16)1.7. Wagering Accounts for cashless wagering is limited to patron deposits only and withdrawals of cash or cash equivalents at a designated area of accountability complying with MICS [Section 6: Cage](#).

(16)1.8. Mobile Gaming Systems are limited to applicable MICS requirements in [Section 15](#) and [16](#) where the same conditions exist. The Tribal Gaming Commission shall approve ICs, Regs, or P&Ps written for the applicable requirements within conformity of the applicable standards in [Section 15](#) and [16](#).

Note: Due to terminology differences for Video Lottery Terminals and Mobile Gaming Devices, ICs, Regs, or P&Ps will reflect the terminology substitutions for Mobile Gaming Systems.

(16)1.9. The MICS in this section include additional requirements under subparagraph [4](#) for Accounting/Auditing for Mobile Gaming Devices, if Mobile Gaming Devices are offered at the Tribal Gaming Facility.

(16)1.10. The MICS in this section do not constitute standards for, and shall not be construed to authorize Mobile Gaming Systems (MGS) utilizing software downloadable applications to patron's personal devices or Electronic Funds Transfers (EFT) from a financial institution to a Video Lottery Terminal or to a Video Lottery Terminal with SBG. Specific Standards for MGS downloadable applications and EFT to a Video Lottery Terminal with SBG shall require a MICS Revision.

14.21 APPLICABLE MICS IN SECTION 15

(16)2.1. Subsection 2: Independent Gaming Test Laboratory

(16)2.2. Subsection 4: Video Lottery Terminal Decal Requirements

(16)2.3. Subsection 5: Security of Video Lottery Terminals

(16)2.4. Subsection 6: Video Lottery Terminal Storage, Relocation, and Destruction

(16)2.5. Subsection 7: Records and Security of Software

(16)2.6. Subsection 9: Minimum Hardware and Software Requirements

- (16)2.7. Subsection 10: Video Lottery Terminal Records
- (16)2.8. Subsection 11: Video Lottery Terminal Performance
- (16)2.9. Subsection 12: Method for Payment of Prizes for Video Lottery Terminals
- (16)2.10. Subsection 13: Jackpot Payout Requirements
- (16)2.11. Subsection 14: Short Pay Requirements

14.22 APPLICABLE MICS IN SECTION 16

- (16)3.1. Subsection 3: Additional Security of Software
- (16)3.2. Subsection 5: Additional Video Lottery Terminal Storage, Relocation, and Destruction
- (16)3.3. Subsection 6: Additional Video Lottery Terminal Records
- (16)3.4. Subsection 7: Additional Video Lottery Terminal Performance

14.23 STANDARDS FOR GAMING MACHINES

- 542.13(a)(1) For this section only, credit or customer credit means a unit of value equivalent to cash or cash equivalents deposited, wagered, won, lost, or redeemed by a customer.
- 542.13(a)(2) Coins shall include tokens.
- 542.13(a)(3) For all computerized gaming machine systems, a personnel access listing shall be maintained, which includes at a minimum:
 - 542.13(a)(3)(i) Employee name or employee identification number (or equivalent); and
 - 542.13(a)(3)(ii) Listing of functions employee can perform or equivalent means of identifying same.

14.24 COMPUTER APPLICATIONS

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

14.25 STANDARDS FOR DROP AND COUNT

542.13(c) The procedures for the collection of the gaming machine drop and the count thereof shall comply with §**542.21**, §**542.31**, or §**542.41** (as applicable).

14.26 JACKPOT PAYOUTS, GAMING MACHINES FILLS, SHORT PAYS AND ACCUMULATED CREDIT PAYOUT STANDARDS

Note: Internal controls covering Unclaimed Jackpots are described in **3.11.1** of the TICS.

14.26.1 Applicable tax paperwork needs to be filled out for jackpots of \$1,200 or more.

14.26.2 A Slot Technician/Floor Technician may sign a jackpot ticket in lieu of a Supervisor.

14.26.3 The following steps will occur when a taxable jackpot is won on a VLT machine:

14.26.3(a) Slot personnel must verify that the coin lights are lit, the machine door is secure, and the jackpot amount is correct.

14.26.3(b) A Slot Supervisor shall be notified

14.26.3(c) Slot Personnel shall verify payout information including date/time, machine number and dollar amount, preprinted sequential number and shall provide their signature and employee number on the jackpot ticket authenticating its validity.

542.13(d)(1) For jackpot payouts and gaming machine fills, documentation shall include the following information:

542.13(d)(1)(i) Date and time;

542.13(d)(1)(ii) Machine number;

542.13(d)(1)(iii) Dollar amount of cash payout or gaming machine fill (both alpha and numeric) or description of personal property awarded, including fair market value. Alpha is optional if another unalterable method is used for evidencing the amount of the payout;

542.13(d)(1)(iv) Game outcome (including reel symbols, card values, suits, etc.) for jackpot payouts. Game outcome is not required if a computerized jackpot/fill system is used;

542.13(d)(1)(v) Preprinted or concurrently printed sequential number; and

542.13(d)(1)(vi) Signatures of at least two employees verifying and witnessing the payout or gaming machine fill (except as otherwise provided in paragraphs **542.13(d)(1)(vi)(A)**, **542.13(d)(1)(vi)(B)**, and **542.13(d)(1)(vi)(C)** of this section).

542.13(d)(1)(vi)(A) Jackpot payouts over a predetermined amount (**STGC \$5,000**) shall require the signature and verification of a supervisory or management employee independent of the gaming machine department (in addition to the two signatures required in paragraph **542.13(d)(1)(vi)** of this section). Alternatively, if an on-line accounting system is utilized, only two signatures are required: one employee and one supervisory or management employee independent of the gaming machine department. This predetermined amount shall be authorized by management (as approved by the Tribal gaming regulatory authority), documented, and maintained.

14.26.4 \$1,200 to \$4,999.99: One Slot Personnel and one Slot Supervisory Personnel.

14.26.5 \$5,000 or more: one Slot Personnel and one Slot Supervisory Personnel and a Security Supervisor or any Class III Supervisor or above independent of the Slot Department.

14.26.5.1 Surveillance shall be verbally notified of all jackpots \$5,000 or more and must give verbal approval prior to the winning outcome being played off.

14.26.6 Notification must be made to STGC for jackpots \$20,000 or more.

14.26.7 The following must occur for all Jackpots \$1,200 or more:

14.26.7(a) The machine will lock up;

14.26.7(b) A jackpot/fill slip will be printed; and

14.26.7(c) One pull of the handle must be played to reset the machine. The customer must have the option of playing that pull after it has been verified. If the patron is unwilling a Slot Supervisor will clear the winning combination through a Cage Payout or download free play for funds to play off the jackpot.

542.13(d)(1)(vi)(B) With regard to jackpot payouts and hopper fills, the signature of one employee is sufficient if an on-line accounting system is utilized and the jackpot or fill is less than \$1,200.

542.13(d)(1)(vi)(C) On graveyard shifts (eight-hour maximum) payouts/fills less than \$100 can be made without the payout/fill being witnessed by a second person.

542.13(d)(2) For short pays of \$10.00 or more, and payouts required for accumulated credits, the payout form shall include the following information:

542.13(d)(2)(i) Date and time;

542.13(d)(2)(ii) Machine number;

542.13(d)(2)(iii) Dollar amount of payout (both alpha and numeric); and

542.13(d)(2)(iv) The signature of at least one (1) employee verifying and witnessing the payout.

542.13(d)(2)(iv)(A) Where the payout amount is \$50 or more, signatures of at least two (2) employees verifying and witnessing the payout. Alternatively, the signature of one (1) employee is sufficient if an on-line accounting system is utilized and the payout amount is less than \$3,000.

542.13(d)(3) Computerized jackpot/fill systems shall be restricted so as to prevent unauthorized access and fraudulent payouts by one person.

542.13(d)(4) Payout forms shall be controlled and routed in a manner that precludes any one person from producing a fraudulent payout by forging signatures or by altering the amount paid out subsequent to the payout and misappropriating the funds.

14.27 PROMOTIONAL PAYOUTS OR AWARDS

542.13(e)(1) If a gaming operation offers promotional payouts or awards that are not reflected on the gaming machine pay table, then the payout form/documentation shall include:

542.13(e)(1)(i) Date and time;

542.13(e)(1)(ii) Machine number and denomination;

542.13(e)(1)(iii) Dollar amount of payout or description of personal property (*e.g.*, jacket, toaster, car, etc.), including fair market value;

542.13(e)(1)(iv) Type of promotion (*e.g.*, double jackpots, four-of-a-kind bonus, etc.); and

542.13(e)(1)(v) Signature of at least one employee authorizing and completing the transaction.

14.28 GAMING MACHINE DEPARTMENT FUNDS STANDARDS

542.13(f)(1) The gaming machine booths and change banks that are active during the shift shall be counted down and reconciled each shift by two employees utilizing

appropriate accountability documentation. Unverified transfers of cash and/or cash equivalents are prohibited.

- 542.13(f)(2)** The wrapping of loose gaming machine booth and cage cashier coin shall be performed at a time or location that does not interfere with the hard count/wrap process or the accountability of that process.
- 542.13(f)(3)** A record shall be maintained evidencing the transfers of wrapped and unwrapped coins and retained for seven (7) days.

14.29 EPROM CONTROL STANDARDS

- 542.13(g)(1)** At least annually, procedures shall be performed to insure the integrity of a sample of gaming machine game program EPROMs, or other equivalent game software media, by personnel independent of the gaming machine department or the machines being tested.
- 542.13(g)(2)** The Tribal gaming regulatory authority, or the gaming operation subject to the approval of the Tribal gaming regulatory authority, shall develop and implement procedures for the following:
- 542.13(g)(2)(i)** Removal of EPROMs, or other equivalent game software media, from devices, the verification of the existence of errors as applicable, and the correction via duplication from the master game program EPROM, or other equivalent game software media;
 - 542.13(g)(2)(ii)** Copying one gaming device program to another approved program;
 - 542.13(g)(2)(iii)** Verification of duplicated EPROMs before being offered for play;
 - 542.13(g)(2)(iv)** Receipt and destruction of EPROMs, or other equivalent game software media; and
 - 542.13(g)(2)(v)** Securing the EPROM, or other equivalent game software media, duplicator, and master game EPROMs, or other equivalent game software media, from unrestricted access.
- 542.13(g)(3)** The master game program number, par percentage, and the pay table shall be verified to the par sheet when initially received from the manufacturer.
- 542.13(g)(4)** Gaming machines with potential jackpots in excess of \$100,000 shall have the game software circuit boards locked or physically sealed. The lock or seal shall necessitate the presence of a person independent of the gaming machine department to access the device game program EPROM, or other equivalent game software media. If a seal is used to secure the board to the frame of the gaming device, it shall be pre-numbered.

542.13(g)(5) Records that document the procedures in paragraph **542.13(g)(2)(i)** of this section shall include the following information:

542.13(g)(5)(i) Date;

542.13(g)(5)(ii) Machine number (source and destination);

542.13(g)(5)(iii) Manufacturer;

542.13(g)(5)(iv) Program number;

542.13(g)(5)(v) Personnel involved;

542.13(g)(5)(vi) Reason for duplication;

542.13(g)(5)(vii) Disposition of any permanently removed EPROM, or other equivalent game software media;

542.13(g)(5)(viii) Seal numbers, if applicable; and

542.13(g)(5)(ix) Approved testing lab approval numbers, if available.

542.13(g)(6) EPROMS, or other equivalent game software media, returned to gaming devices shall be labeled with the program number. Supporting documentation shall include the date, program number, information identical to that shown on the manufacturer's label, and initials of the person replacing the EPROM, or other equivalent game software media.

14.30 STANDARDS FOR EVALUATING THEORETICAL AND ACTUAL HOLD PERCENTAGES

542.13(h)(1) Accurate and current theoretical hold worksheets shall be maintained for each gaming machine.

542.13(h)(2) For multi-game/multi-denominational machines, an employee or department independent of the gaming machine department shall:

542.13(h)(2)(i) Weekly, record the total coin-in meter;

542.13(h)(2)(ii) Quarterly, record the coin-in meters for each payable contained in the machine; and

542.13(h)(2)(iii) On an annual basis, adjust the theoretical hold percentage in the gaming machine statistical report to a weighted average based upon the ratio of coin-in for each game payable.

- 542.13(h)(3)** For those gaming operations that are unable to perform the weighted average calculation as required by paragraph **542.13(h)(2)** of this section, the following procedures shall apply:
- 542.13(h)(3)(i)** On at least an annual basis, calculate the actual hold percentage for each gaming machine;
 - 542.13(h)(3)(ii)** On at least an annual basis, adjust the theoretical hold percentage in the gaming machine statistical report for each gaming machine to the previously calculated actual hold percentage; and
 - 542.13(h)(3)(iii)** The adjusted theoretical hold percentage shall be within the spread between the minimum and maximum theoretical payback percentages.
- 542.13(h)(4)** The adjusted theoretical hold percentage for multi-game/multi-denominational machines may be combined for machines with exactly the same game mix throughout the year.
- 542.13(h)(5)** The theoretical hold percentages used in the gaming machine analysis reports q should be within the performance standards set by the manufacturer.
- 542.13(h)(6)** Records shall be maintained for each machine indicating the dates and type of changes made and the recalculation of theoretical hold as a result of the changes.
- 542.13(h)(7)** Records shall be maintained for each machine that indicate the date the machine was placed into service, the date the machine was removed from operation, the date the machine was placed back into operation, and any changes in machine numbers and designations.
- 542.13(h)(8)** All of the gaming machines shall contain functioning meters that shall record coin-in or credit-in, or on-line gaming machine monitoring system that captures similar data.
- 542.13(h)(9)** All gaming machines with bill acceptors shall contain functioning billing meters that record the dollar amounts or number of bills accepted by denomination.
- 542.13(h)(10)** Gaming machine in-meter readings shall be recorded at least weekly (monthly for Tier A and Tier B gaming operations) immediately prior to or subsequent to a gaming machine drop. On-line gaming machine monitoring systems can satisfy this requirement. However, the time between readings may extend beyond one week in order for a reading to coincide with the end of an accounting period only if such extension is for no longer than six (6) days.
- 542.13(h)(11)** The employee who records the in-meter reading shall either be independent of the hard count team or shall be assigned on a rotating basis, unless the in-meter readings are randomly verified quarterly for all gaming machines and bill acceptors by a person other than the regular in-meter reader.

- 542.13(h)(12)** Upon receipt of the meter reading summary, the accounting department shall review all meter readings for reasonableness using pre-established parameters.
- 542.13(h)(13)** Prior to final preparation of statistical reports, meter readings that do not appear reasonable shall be reviewed with gaming machine department employees or other appropriate designees, and exceptions documented, so that meters can be repaired or clerical errors in the recording of meter readings can be corrected.
- 542.13(h)(14)** A report shall be produced at least monthly showing month-to-date, year-to-date (previous twelve (12) months data preferred), and if practicable, life-to-date actual hold percentage computations for individual machines and a comparison to each machine's theoretical hold percentage previously discussed.
- 542.13(h)(15)** Each change to a gaming machine's theoretical hold percentage, including progressive percentage contributions, shall result in that machine being treated as a new machine in the statistical reports (*i.e.*, not commingling various hold percentages), except for adjustments made in accordance with paragraph **542.13(h)(2)** of this section.
- 542.13(h)(16)** If promotional payouts or awards are included on the gaming machine statistical reports, it shall be in a manner that prevents distorting the actual hold percentages of the affected machines.
- 542.13(h)(17)** The statistical reports shall be reviewed by both gaming machine department management and management employees independent of the gaming machine department on at least a monthly basis.
- 542.13(h)(18)** For those machines that have experienced at least 100,000 wagering transactions, large variances (three percent (3%) recommended) between theoretical hold and actual hold shall be investigated and resolved by a department independent of the gaming machine department with the findings documented and provided to the Tribal gaming regulatory authority upon request in a timely manner.
- 542.13(h)(19)** Maintenance of the on-line gaming machine monitoring system data files shall be performed by a department independent of the gaming machine department. Alternatively, maintenance may be performed by gaming machine supervisory employees if sufficient documentation is generated and it is randomly verified on a monthly basis by employees independent of the gaming machine department.
- 542.13(h)(20)** Updates to the on-line gaming machine monitoring system to reflect additions, deletions, or movements of gaming machines shall be made at least weekly prior to in-meter readings and the weigh process.

14.31 GAMING MACHINE HOPPER CONTENTS STANDARDS

- 542.13(i)(1)** When machines are temporarily removed from the floor, gaming machine drop and hopper contents shall be protected to preclude the misappropriation of stored funds.
- 542.13(i)(2)** When machines are permanently removed from the floor, the gaming machine drop and hopper contents shall be counted and recorded by at least two employees with appropriate documentation being routed to the accounting department for proper recording and accounting for initial hopper loads.

14.32 PLAYER TRACKING SYSTEM

542.13(j)(1) The following standards apply if a player tracking system is utilized:

- 542.13(j)(1)(i)** The player tracking system shall be secured so as to prevent unauthorized access (e.g., changing passwords at least quarterly and physical access to computer hardware, etc.).
- 542.13(j)(1)(ii)** The addition of points to members' accounts other than through actual gaming machine play shall be sufficiently documented (including substantiation of reasons for increases) and shall be authorized by a department independent of the player tracking and gaming machines. Alternatively, addition of points to members' accounts may be authorized by gaming machine supervisory employees if sufficient documentation is generated and it is randomly verified by employees independent of the gaming machine department on a quarterly basis.
- 542.13(j)(1)(iii)** Booth employees who redeem points for members shall be allowed to receive lost players club cards, provided that they are immediately deposited into a secured container for retrieval by independent personnel.
- 542.13(j)(1)(iv)** Changes to the player tracking system parameters, such as point structures and employee access, shall be performed by supervisory employees independent of the gaming machine department. Alternatively, changes to player tracking system parameters may be performed by gaming machine supervisory employees if sufficient documentation is generated and it is randomly verified by supervisory employees independent of the gaming machine department on a monthly basis.
- 542.13(j)(1)(v)** All other changes to the player tracking system shall be appropriately documented.

14.33 IN-HOUSE PROGRESSIVE GAMING MACHINE STANDARDS

- 542.13(k)(1)** A meter that shows the amount of the progressive jackpot shall be conspicuously displayed at or near the machines to which the jackpot applies.
- 542.13(k)(2)** At least once each day, each gaming operation shall record the amount shown on each progressive jackpot meter at the gaming operation except for those jackpots that can be paid directly from the machine's hopper;
- 542.13(k)(3)** Explanations for meter reading decreases shall be maintained with the progressive meter reading sheets, and where the payment of a jackpot is the explanation for a decrease, the gaming operation shall record the jackpot payout number on the sheet or have the number reasonably available; and
- 542.13(k)(4)** Each gaming operation shall record the base amount of each progressive jackpot the gaming operation offers.
- 542.13(k)(5)** The Tribal gaming regulatory authority shall approve procedures specific to the transfer of progressive amounts in excess of the base amount to other gaming machines. Such procedures may also include other methods of distribution that accrue to the benefit of the gaming public via an award or prize.

14.34 WIDE AREA PROGRESSIVE GAMING MACHINE STANDARDS

- 542.13(l)(1)** A meter that shows the amount of the progressive jackpot shall be conspicuously displayed at or near the machines to which the jackpot applies.
- 542.13(l)(2)** As applicable to participating gaming operations, the wide area progressive gaming machine system shall be adequately restricted to prevent unauthorized access (e.g., changing passwords at least quarterly, restrict access to EPROMs or other equivalent game software media, and restrict physical access to computer hardware, etc.).
- 542.13(l)(3)** The Tribal gaming regulatory authority shall approve procedures for the wide area progressive system that:
- 542.13(l)(3)(i)** Reconcile meters and jackpot payouts;
 - 542.13(l)(3)(ii)** Collect/drop gaming machine funds;
 - 542.13(l)(3)(iii)** Verify jackpot, payment, and billing to gaming operations on pro-rata basis;
 - 542.13(l)(3)(iv)** System maintenance;
 - 542.13(l)(3)(v)** System accuracy; and
 - 542.13(l)(3)(vi)** System security.

542.13(l)(4) Reports, where applicable, adequately documenting the procedures required in paragraph **542.13(l)(3)** of this section shall be generated and retained.

14.35 CASH-OUT TICKETS

542.13(n) For gaming machines that utilize cash-out tickets, the following standards apply. This standard is not applicable to Tiers A and B. Tier A and B gaming operations shall develop adequate standards governing the security over the issuance of the cash-out paper to the gaming machines and the redemption of cash-out slips.

542.13(n)(1) In addition to the applicable auditing and accounting standards in paragraph **(m)** of this section, on a quarterly basis, the gaming operation shall foot all jackpot cash-out tickets equal to or greater than \$1,200 and trace totals to those produced by the host validation computer system.

542.13(n)(2) The customer may request a cash-out ticket from the gaming machine that reflects all remaining credits. The cash-out ticket shall be printed at the gaming machine by an internal document printer. The cash-out ticket shall be valid for a time period specified by the Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority. Cash-out tickets may be redeemed for payment or inserted in another gaming machine and wagered, if applicable, during the specified time period.

542.13(n)(3) The customer shall redeem the cash-out ticket at a change booth or cashiers' cage. Alternatively, if a gaming operation utilizes a remote computer validation system, the Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, shall develop alternate standards for the maximum amount that can be redeemed, which shall not exceed \$2,999.99 per cash-out transaction.

542.13(n)(4) Upon presentation of the cash-out ticket(s) for redemption, the following shall occur:

542.13(n)(4)(i) Scan the bar code via an optical reader or its equivalent; or

542.13(n)(4)(ii) Input the cash-out ticket validation number into the computer.

542.13(n)(5) The information contained in paragraph **542.13(n)(4)** of this section shall be communicated to the host computer. The host computer shall verify the authenticity of the cash-out ticket and communicate directly to the redeemer of the cash-out ticket.

- 542.13(n)(6)** If valid, the cashier (redeemer of the cash-out ticket) pays the customer the appropriate amount and the cash-out ticket is electronically noted “paid” in the system. The “paid” cash-out ticket shall remain in the cashiers’ bank for reconciliation purposes. The host validation computer system shall electronically reconcile the cashier's banks for the paid cashed-out tickets.
- 542.13(n)(7)** If invalid, the host computer shall notify the cashier (redeemer of the cash-out ticket). The cashier (redeemer of the cash-out ticket) shall refuse payment to the customer and notify a supervisor of the invalid condition. The supervisor shall resolve the dispute.
- 542.13(n)(8)** If the host validation computer system temporarily goes down, cashiers may redeem cash-out tickets at a change booth or cashier's cage after recording the following:
- 542.13(n)(8)(i)** Serial number of the cash-out ticket;
 - 542.13(n)(8)(ii)** Date and time;
 - 542.13(n)(8)(iii)** Dollar amount;
 - 542.13(n)(8)(iv)** Issuing gaming machine number;
 - 542.13(n)(8)(v)** Marking ticket “paid”; and
 - 542.13(n)(8)(vi)** Ticket shall remain in cashier's bank for reconciliation purposes.
- 542.13(n)(9)** Cash-out tickets shall be validated as expeditiously as possible when the host validation computer system is restored.
- 542.13(n)(10)** The Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, shall establish and the gaming operation shall comply with procedures to control cash-out ticket paper, which shall include procedures that:
- 542.13(n)(10)(i)** Mitigate the risk of counterfeiting of cash-out ticket paper;
 - 542.13(n)(10)(ii)** Adequately control the inventory of the cash-out ticket paper; and
 - 542.13(n)(10)(iii)** Provide for the destruction of all unused cash-out ticket paper.
 - 542.13(n)(10)(iv)** Alternatively, if the gaming operation utilizes a computer validation system, this standard shall not apply.

542.13(n)(11) If the host validation computer system is down for more than four (4) hours, the gaming operation shall promptly notify the Tribal gaming regulatory authority or its designated representative.

542.13(n)(12) These gaming machine systems shall comply with all other standards (as applicable) in this part including:

542.13(n)(12)(i) Standards for bill acceptor drop and count;

542.13(n)(12)(ii) Standards for coin drop and count; and

542.13(n)(12)(iii) Standards concerning EPROMS or other equivalent game software media.

14.36 ACCOUNT ACCESS CARDS

542.13(o) For gaming machines that utilize account access cards to activate play of the machine, the following standards shall apply:

542.13(o)(1) Equipment.

542.13(o)(1)(i) A central computer, with supporting hardware and software, to coordinate network activities, provide system interface, and store and manage a player/account database;

542.13(o)(1)(ii) A network of contiguous player terminals with touch-screen or button-controlled video monitors connected to an electronic selection device and the central computer via a communications network;

542.13(o)(1)(iii) One or more electronic selection devices, utilizing random number generators, each of which selects any combination or combinations of numbers, colors, and/or symbols for a network of player terminals.

542.13(o)(2) Player Terminals standards.

542.13(o)(2)(i) The player terminals are connected to a game server;

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

542.13(o)(2)(iii) The game server shall be housed in a game server room or a secure locked cabinet.

542.13(o)(3) Customer account maintenance standards

- 542.13(o)(3)(i)** A central computer acting as an account server shall provide customer account maintenance and the deposit/withdrawal function of those account balances;
- 542.13(o)(3)(ii)** Customers may access their accounts on the computer system by means of an account access card at the player terminal. Each player terminal may be equipped with a card reader and personal identification number (PIN) pad or touch screen array for this purpose;
- 542.13(o)(3)(iii)** All communications between the player terminal, or bank of player terminals, and the account server shall be encrypted for security reasons.

542.13(o)(4) Customer account generation standards

- 542.13(o)(4)(i)** A computer file for each customer shall be prepared by a clerk, with no incompatible functions, prior to the customer being issued an account access card to be utilized for machine play. The customer may select his/her PIN to be used in conjunction with the account access card.
- 542.13(o)(4)(ii)** For each customer file, an employee shall:
 - 542.13(o)(4)(ii)(A)** Record the customer's name and current address;
 - 542.13(o)(4)(ii)(B)** The date the account was opened; and
 - 542.13(o)(4)(ii)(C)** At the time the initial deposit is made, account opened, or credit extended, the identity of the customer shall be verified by examination of a valid driver's license or other reliable identity credential.
- 542.13(o)(4)(iii)** The clerk shall sign-on with a unique password to a terminal equipped with peripherals required to establish a customer account. Passwords are issued and can only be changed by information technology personnel at the discretion of the department director.
- 542.13(o)(4)(iv)** After entering a specified number of incorrect PIN entries at the cage or player terminal, the customer shall be directed to proceed to a clerk to obtain a new PIN. If a customer forgets, misplaces or requests a change to their PIN, the customer shall proceed to a clerk for assistance.

542.13(o)(5) Deposit of credits standards.

- 542.13(o)(5)(i)** The cashier shall sign-on with a unique password to a cashier terminal equipped with peripherals required to complete the credit transactions. Passwords are issued and can only be changed by information technology personnel at the discretion of the department director.
- 542.13(o)(5)(ii)** The customer shall present cash, chips, coin or coupons along with their account access card to a cashier to deposit credits.
- 542.13(o)(5)(iii)** The cashier shall complete the transaction by utilizing a card scanner that the cashier shall slide the customer's account access card through.
- 542.13(o)(5)(iv)** The cashier shall accept the funds from the customer and enter the appropriate amount on the cashier terminal.
- 542.13(o)(5)(v)** A multi-part deposit slip shall be generated by the point of sale receipt printer. The cashier shall direct the customer to sign the deposit slip receipt. One copy of the deposit slip shall be given to the customer. The other copy of the deposit slip shall be secured in the cashier's cash drawer.
- 542.13(o)(5)(vi)** The cashier shall verify the customer's balance before completing the transaction. The cashier shall secure the funds in their cash drawer and return the account access card to the customer.
- 542.13(o)(5)(vii)** Alternatively, if a kiosk is utilized to accept a deposit of credits, the Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, shall establish and the gaming operation shall comply with procedures that safeguard the integrity of the kiosk system.

542.13(o)(6) Prize Standards.

- 542.13(o)(6)(i)** Winners at the gaming machines may receive cash, prizes redeemable for cash or merchandise.
- 542.13(o)(6)(ii)** If merchandise prizes are to be awarded, the specific type of prize or prizes that may be won shall be disclosed to the player before the game begins.

542.13(o)(6)(iii) The redemption period of account access cards, as approved by the Tribal gaming regulatory authority, shall be conspicuously posted in the gaming operation.

542.13(o)(7) Credit Withdrawl. The customer shall present their account access card to a cashier to withdraw their credits. The cashier shall perform the following:

542.13(o)(7)(i) Scan the account access card;

542.13(o)(7)(ii) Request the customer to enter their PIN, if the PIN was selected by the customer;

542.13(o)(7)(iii) The cashier shall ascertain the amount the customer wishes to withdraw and enter the amount into the computer;

542.13(o)(7)(iv) A multi-part withdrawal slip shall be generated by the point of sale receipt printer. The cashier shall direct the customer to sign the withdrawal slip;

542.13(o)(7)(v) The cashier shall verify that the account access card and the customer match by:

542.13(o)(7)(v)(A) Comparing the customer to image on the computer screen;

542.13(o)(7)(v)(B) Comparing the customer to image on customer's picture ID; or

542.13(o)(7)(v)(C) Comparing the customer signature on the withdrawal slip to signature on the computer screen.

542.13(o)(7)(vi) The cashier shall verify the customer's balance before completing the transaction. The cashier shall pay the customer the appropriate amount, issue the customer the original withdrawal slip and return the account access card to the customer;

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

542.13(o)(7)(viii) In the event the imaging function is temporarily disabled, customers shall be required to provide positive ID for cash withdrawal transactions at the cashier stations.

14.37 SMART CARDS

542.13(p) All smart cards (i.e., cards that possess the means to electronically store and retrieve data) that maintain the only source of account data are prohibited.



SURVEILLANCE STANDARDS

SECTION 15

15.0 GENERAL

543.21(a) Supervision must be provided as needed for surveillance by an agent(s) with authority equal to or greater than those being supervised.

15.0.1 Additions, or changes, to camera coverage required by another department will require a Surveillance Department Work Request Form be completed and turned into the Surveillance Manager and/or Surveillance Technician.

15.0.1(a) Additional cameras will require a two-week advance notice via a Surveillance Department Work Request Form.

15.0.1(b) Changes to existing coverage will require a one-week advance notice via a Surveillance Department Work Request Form.

(3)1.1. Standards referring to Surveillance coverage in this section will collectively apply to digital or analog systems.

(3)1.2. ICs, Regs, or P&Ps will describe the Surveillance Department responsibilities and procedures.

542.43(g) The surveillance department shall strive to ensure staff is trained in the use of the equipment, knowledge of the games, and house rules.

543.21(d) TGRA-approved procedures must be implemented for reporting suspected crimes and suspicious activity.

15.1 CLOSED CIRCUIT TELEVISION (CCTV) SYSTEM

(3)2.1. The Tribal Gaming Operation will install a CCTV system according to the following specifications, but not limited to:

(3)2.1.1. A matrix-switch or virtual matrix system with the capabilities of pan-tilt-zoom (PTZ) and fixed camera position with the capacity to bring up any camera throughout the gaming facility to a designated monitor to effectively and clandestinely monitor in detail and from various vantage points, all Class III gaming related areas to ensure game integrity and any other areas specified by the Tribal Gaming Commission;

- (3)2.1.2. All fixed cameras for Class III Gaming related areas as specifically identified in the Minimum Internal Control Standards will be continuously recorded;
 - (3)2.1.3. All PTZ cameras will have the capability of recording for what is being monitored;
 - (3)2.1.4. All video units will have time and date insertion capabilities; and
 - (3)2.1.5. Lighting will be present in all areas where CCTV coverage is required.
 - (3)2.2. ICs, Regs, or P&Ps will specify the retention requirements for Surveillance Coverage at a minimum of seven (7) days for general coverage.
 - (3)2.3. ICs, Regs, or P&Ps will specify the retention requirements for Surveillance Coverage of an evidentiary value, to include, but not limited to:
 - (3)2.3.1. Retention requirements for evidentiary value will be retained for a minimum of thirty (30) days in connection with an unresolved Soft Count variance of +/- \$100.
 - (3)2.3.2. Retention requirements for evidentiary value will be retained for a minimum of thirty (30) days by the amount specified in the respective Tribal/State Compact for unresolved Cage variances.
 - (3)2.3.3. Retention requirements associated with a criminal investigation or prosecution, the Surveillance coverage will be retained until the criminal case or prosecution has been concluded.
- 542.43(f) The surveillance system shall include date and time generators that possess the capability to display the date and time of recorded events on video and/or digital recordings. The displayed date and time shall not significantly obstruct the recorded view.
- 542.43(h) Each camera required by the standards in this section shall be installed in a manner that will prevent it from being readily obstructed, tampered with, or disabled by customers or employees.
- 542.43(i) Each camera required by the standards in this section shall possess the capability of having its picture displayed on a monitor and recorded. The surveillance system shall include sufficient numbers of monitors and recorders to simultaneously display and record multiple gaming and count room activities, and record the views of all dedicated cameras and motion activated dedicated cameras.

542.43(j) Reasonable effort shall be made to repair each malfunction of surveillance system equipment required by the standards in this section within seventy-two (72) hours after the malfunction is discovered. The Tribal gaming regulatory authority shall be notified of any camera(s) that has malfunctioned for more than twenty-four (24) hours.

542.43(j)(1) In the event of a dedicated camera malfunction, the gaming operation and/or the surveillance department shall immediately provide alternative camera coverage or other security measures, such as additional supervisory or security personnel, to protect the subject activity.

542.43(w)(1) All video recordings and/or digital records of coverage provided by the dedicated cameras or motion-activated dedicated cameras required by the standards in this section shall be retained for a minimum of seven (7) days.

542.43(w)(2) Recordings involving suspected or confirmed gaming crimes, unlawful activity, or detentions by security personnel, must be retained for a minimum of thirty (30) days.

542.43(w)(3) Duly authenticated copies of video recordings and/or digital records shall be provided to the Commission upon request.

15.2 CLASS II RECORDING RETENTION

543.21(e) Controls must be established and procedures implemented that include the following:

543.21(e)(1) All recordings required by this section (**543.21**) must be retained for a minimum of seven days; and

543.21(e)(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.

15.3 SURVEILLANCE LOGS

(3)3.1. The ICs, Regs, or P&Ps will describe the following requirements to maintain a log of all Surveillance activities. The log will include at a minimum:

(3)3.1.1. Date and time of surveillance;

(3)3.1.2. Person initiating surveillance;

(3)3.1.3. Reason for surveillance;

(3)3.1.4. Time of termination of surveillance;

- (3)3.1.5.** Summary of the results of the surveillance; and
 - (3)3.1.6.** A record of any equipment or camera malfunction(s).
- 542.43(z)(1)** Surveillance personnel shall maintain a log of all surveillance activities.
- 542.43(z)(2)** Such log shall be maintained by surveillance room personnel and shall be stored securely within the surveillance department.
- 543.21(f)** Logs must be maintained and demonstrate the following:
 - 543.21(f)(1)** Compliance with the storage, identification, and retention standards required in this section;
 - 543.21(f)(2)** Each malfunction and repair of the surveillance system as defined in this section; and
 - 543.21(f)(3)** Activities performed by surveillance agents as required by the controls in this section.
- 542.43(z)(3)** At a minimum, the following information shall be recorded in a surveillance log:
 - 542.43(z)(3)(i)** Date;
 - 542.43(z)(3)(ii)** Time commenced and terminated;
 - 542.43(z)(3)(iii)** Activity observed or performed; and
 - 542.43(z)(3)(iv)** The name or license credential number of each person who initiates, performs, or supervises the surveillance.
- 542.43(z)(4)** Surveillance personnel shall also record a summary of the results of the surveillance of any suspicious activity. This summary may be maintained in a separate log.
- 542.43(x)** A video library log, or comparable alternative procedure approved by the Tribal gaming regulatory authority, shall be maintained to demonstrate compliance with the storage, identification, and retention standards required in this section.
- 542.43(y)(1)** Surveillance personnel shall maintain a log or alternative procedure approved by the Tribal gaming regulatory authority that documents each malfunction and repair of the surveillance system as defined in this section.
- 542.43(y)(2)** The log shall state the time, date, and nature of each malfunction, the efforts expended to repair the malfunction, and the date of each effort, the reasons for

any delays in repairing the malfunction, the date the malfunction is repaired, and where applicable, any alternative security measures that were taken.

15.4 SURVEILLANCE ROOM AND COMMUNICATION

(3)4.1. ICs, Regs, or P&Ps will describe the following:

- (3)4.1.1.** One or more surveillance monitoring rooms in the gaming facility will be in use at all times by the employees of the Surveillance Department assigned to monitor activities in the gaming facility;
- (3)4.1.2.** Entrances to the monitoring room(s) will not be visible from the Tribal Gaming Facility area;
- (3)4.1.3.** The monitoring room(s) will remain locked and access will be limited to authorized personnel as defined by the Tribal Gaming Commission;
- (3)4.1.4.** Access to the Surveillance Room to conduct monitoring and reviews will be granted to members of the Tribal Gaming Commission, Oregon State Police, and any other individuals/agencies as defined by the Tribal Gaming Commission;
- (3)4.1.5.** The Surveillance Room will be staffed for all shifts and activities in the gaming facility;
- (3)4.1.6.** The primary Surveillance Room and monitors will have override capabilities;
- (3)4.1.7.** If applicable, changing of Surveillance tapes and/or dubs will be performed by personnel not involved in the handling of cash or cash equivalents;
- (3)4.1.8.** The method in which a communications system will be established on the gaming floor that will be capable of immediately alerting Surveillance personnel. Telephones on the gaming floor will have the capability of a direct line or extension to the Surveillance Department;
- (3)4.1.9.** The Surveillance personnel in the Surveillance room will have radio communication with security if security officers have radio communication with each other;
- (3)4.1.10.** The method of alerting Surveillance personnel of money transfers prior to the transfer taking place and a means to advise Surveillance of the location, gaming device/table number, time, date, and amount of transfers, and to whom the transfers will be made.

543.21(b) Controls must be established and procedures implemented that include the following:

543.21(b)(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).

543.21(b)(2) The surveillance operation room(s) must be secured to prevent unauthorized entry.

543.21(b)(3) Access to the surveillance operation room(s) must be limited to surveillance agents and other authorized persons.

543.21(b)(4) Surveillance operation room(s) access logs must be maintained.

543.21(b)(5) Surveillance operation room equipment must have total override capability over all other satellite surveillance equipment.

543.21(b)(6) Power loss to the surveillance system:

543.21(b)(6)(i) 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.

543.21(b)(6)(ii) 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.

543.21(b)(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.

543.21(b)(8) All surveillance agents must be trained in the use of the equipment, games, and house rules.

543.21(b)(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.

543.21(b)(10) The surveillance system must:

543.21(b)(10)(i) Have the capability to display all camera views on a monitor;

543.21(b)(10)(ii) Include sufficient numbers of recording devices to record the views of all cameras required by this section;

543.21(b)(10)(iii) Record all camera views; and

543.10(b)(10)(iv) For Tier B and C only, include sufficient numbers of monitors to simultaneously display gaming and count room activities.

543.21(b)(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.

543.21(b)(11)(i) If a dedicated camera malfunctions, alternative security procedures, such as additional supervisory or security agents, must be implemented immediately.

543.21(b)(11)(ii) 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.

542.43(a) The surveillance system shall be maintained and operated from a staffed surveillance room and shall provide surveillance over gaming areas.

542.43(b) The entrance to the surveillance room shall be located so that it is not readily accessible by either gaming operation employees who work primarily on the casino floor, or the general public.

542.43(c) Access to the surveillance room shall be limited to surveillance personnel, designated employees, and other persons authorized in accordance with the surveillance department policy. Such policy shall be approved by the Tribal gaming regulatory authority. The surveillance department shall maintain a sign-in log of other authorized persons entering the surveillance room.

15.4.1 Surveillance Visitor Sign-in log may be in electronic form to meet the standards set forth in **542.43(c)**.

542.43(d) Surveillance room equipment shall have total override capability over all other satellite surveillance equipment located outside the surveillance room.

542.43(e) In the event of power loss to the surveillance system, an auxiliary or backup power source shall be available and capable of providing immediate restoration of power to all elements of the surveillance system that enable surveillance personnel to observe the table games remaining open for play and all areas

covered by dedicated cameras. Auxiliary or backup power sources such as a UPS System, backup generator, or an alternate utility supplier, satisfy this requirement.

15.5 TRIBAL GAMING FACILITY PERIMETER AND ELEVATORS

- (3)5.1.** All internal entrances and exits to the Tribal Gaming Facility, unless continuously alarmed, will be monitored by fixed cameras. These fixed cameras do not have the requirement to be continuously recorded.
- (3)5.2.** External, cameras and/or security in the parking lot will be positioned to enable coverage of the entire Tribal Gaming Facility.
- (3)5.3.** If applicable, interior of elevators used in the transport of cash or cash equivalents and personnel at the same time will be monitored by a fixed camera.

15.6 PARI-MUTUEL

- 542.43(o)** The surveillance system shall monitor and record general activities in the pari-mutuel area, to include the ticket writer and cashier areas, with sufficient clarity to identify the employees performing the different functions.

15.7 CAGE AND VAULT

- (3)6.1.** ICs, Regs, or P&Ps will describe the following minimum standards for surveillance requirements of the cashiers' cage:
 - (3)6.1.1.** All of the operations conducted at and in the cashiers cage will be under continuous surveillance;
 - (3)6.1.2.** The entrances and exits to the cage areas will be under continuous Surveillance;
 - (3)6.1.3.** Each cashier station will be equipped with one fixed camera covering the transaction area. That will allow for the identification of all transactions at each cash drawer;
 - (3)6.1.4.** The customer areas of the cage will have, at a minimum, one PTZ camera, which can be used as an overview for all transactions. This overview should include the customer, the employee, and the surrounding area;
 - (3)6.1.5.** The non-customer areas of the cage will have, at a minimum, two fixed and stationary cross view cameras that prevent any blind spots. Additionally, one PTZ camera which will allow an overview of any transaction area;

- (3)6.1.6. All stationary banks used by floor personnel on the gaming floor will be covered by a fixed overview camera that covers the bank and the general area;
- (3)6.1.7. Each fill window will have one fixed color camera covering the transaction area; and
- (3)6.1.8. The fill window(s) will have one PTZ camera which can be used as an overview for fill transactions.
- (3)7.1. ICs, Regs, or P&Ps will describe the following minimum standards for Surveillance requirements of the Vault:

 - (3)7.1.1. Each workstation will be equipped with one fixed camera covering the transaction area.
 - (3)7.1.2. There will be two fixed and stationary cross view cameras that prevent any blind spots.
 - (3)7.1.3. Each vault will have one PTZ camera.
 - (3)7.1.4. The entrances and exits to the vault areas will be under continuous surveillance.
 - (3)7.1.5. The ICs, Regs, or P&Ps will describe requirements for Surveillance observing vault activity to ensure the integrity of the processes.
- 543.21(c)(4)(i) 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;
- 543.21(c)(4)(ii) Each cashier station must be equipped with one (1) dedicated overhead camera covering the transaction area; and
- 543.21(c)(4)(iii) 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.
- 542.43(s)(1) The surveillance system shall monitor and record a general overview of activities occurring in each cage and vault area with sufficient clarity to identify employees within the cage and customers and employees at the counter areas.

- 542.43(s)(2)** Each cashier station shall be equipped with one (1) dedicated overhead camera covering the transaction area.
- 542.43(s)(3)** The surveillance system shall provide an overview of cash transactions. This overview should include the customer, the employee, and the surrounding area.
- 542.43(t)(1)** The cage or vault area in which fills and credits are transacted shall be monitored and recorded by a dedicated camera or motion activated dedicated camera that provides coverage with sufficient clarity to identify the chip values and the amounts on the fill and credit slips.
- 542.43(t)(2)** Controls provided by a computerized fill and credit system may be deemed an adequate alternative to viewing the fill and credit slips.

15.8 REDEMPTION KIOSKS

- (3)8.1.** ICs, Regs, or P&Ps will describe the following minimum standards for Surveillance requirements of Redemption Kiosks:
- (3)8.1.1.** Each Redemption Kiosk will have one overhead fixed camera.
 - (3)8.1.2.** Every Redemption Kiosk located in the Tribal Gaming Facility will be able to be viewed by at least one PTZ camera.
- 543.21(c)(6)** 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.

15.9 COUNT ROOM

- (3)9.1.** ICs, Regs, or P&Ps will describe the following minimum standards for Surveillance requirements of the Count Room:
- (3)9.1.1.** Effective and detailed audio-video recording capabilities of all activities in the Count Room;
 - (3)9.1.2.** Effective and detailed recording of the count room, including storage cabinets and/or cart/trolleys used to store drop boxes;
 - (3)9.1.3.** Each Count Room will have two or more, fixed and stationary cross view cameras that prevent any blind spots;
 - (3)9.1.4.** Each Count Room workstation will have one fixed overhead camera;
 - (3)9.1.5.** Each Count Room will have one color PTZ camera;

(3)9.1.6. Surveillance will have the capability to monitor the entrances and exits to the count room(s) unless continuously alarmed; and

(3)9.1.7. Surveillance will be notified during non-count times prior to any persons entering the Count Room.

543.21(c)(5)(i) 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

543.21(c)(5)(ii) The surveillance system must provide coverage of count equipment with sufficient clarity to view any attempted manipulation of the recorded data.

15.10 SOFT COUNT PROCESS

(3)10.1. ICs, Regs, or P&Ps will describe the following minimum standards for Surveillance requirements of the Soft Count process:

(3)10.1.1. Surveillance will be notified prior to the commencement of the Soft Count;

(3)10.1.2. Surveillance will make an audio/video recording of the entire count process.

15.11 DROP PROCESS

(3)11.1. ICs, Regs, or P&Ps will describe the following minimum standards for Surveillance requirements of the Drop process:

(3)11.1.1. Surveillance will be notified prior to the commencement of the Drop process;

(3)11.1.2. Surveillance will observe and record the entire drop process;

(3)11.1.3. Surveillance will be notified of all deviations and discrepancies in the Drop process. These will be documented in the surveillance log.

15.12 TABLE GAMES

(3)12.1. ICs, Regs, or P&Ps will describe the following minimum standards for Surveillance requirements for Table Games:

(3)12.1.1. All Table Games and pit areas will have sufficient camera placement to determine/identify:

(3)12.1.1.1. Employees;

- (3)12.1.1.2. Patrons;
- (3)12.1.1.3. Chip and Token Value;
- (3)12.1.1.4. Card Value and suit (except for standard Blackjack);
- (3)12.1.1.5. Gaming Station Number;
- (3)12.1.1.6. A clear view of podium activity; and
- (3)12.1.1.7. A clear view of the playing area.

(3)12.1.2. All class III card games will have a minimum of one fixed camera over the gaming table and PTZ camera coverage that has the capability of the Requirements listed in 12.1.1.

(3)12.1.3. All craps tables will have a minimum of two fixed cross view cameras covering both ends of the table and one dedicated PTZ camera per table.

15.12.1 PTZ camera coverage that has the capability of the Requirements listed in 12.1.1 of this section.

(3)12.1.4. All roulette tables will at a minimum have one fixed camera covering the roulette wheel, one fixed camera overview of the play on the table, and PTZ camera coverage that has the capability of the Requirements listed in 12.1.1.

(3)12.1.5. All big wheel games will at a minimum have one fixed camera covering the wheel and PTZ camera coverage that has the capability of the Requirements listed in 12.1.1.

542.43(p)(1) Operations with four (4) or more table games. Except as otherwise provided in paragraphs 542.43(p)(3), 542.43(p)(4), and 542.43(p)(5) of this section, the surveillance system of gaming operations operating four (4) or more table games shall provide at a minimum one (1) pan-tilt-zoom camera per two (2) tables and surveillance must be capable of taping:

542.43(p)(1)(i) With sufficient clarity to identify customers and dealers; and

542.43(p)(1)(ii) With sufficient coverage and clarity to simultaneously view the table bank and determine the configuration of wagers, card values, and game outcome.

542.43(p)(1)(iii) One (1) dedicated camera per table and one (1) pan-tilt-zoom camera per four (4) tables may be an acceptable alternative procedure to satisfy the requirements of this paragraph.

542.43(p)(2) Operations with three (3) or fewer table games. The surveillance system of gaming operations operating three (3) or fewer table games shall:

542.43(p)(2)(i) Comply with the requirements of **542.43(p)(1)** of this section; or

542.43(p)(2)(ii) Have one (1) overhead camera at each table.

542.43(p)(3) All craps tables shall have two (2) dedicated cross view cameras covering both ends of the table.

542.43(p)(4) All roulette areas shall have one (1) overhead dedicated camera covering the roulette wheel and shall also have one (1) dedicated camera covering the play of the table.

542.43(p)(5) All big wheel games shall have one (1) dedicated camera viewing the wheel.

15.13 PROGRESSIVE TABLE GAMES

542.43(q)(1) Progressive table games with a progressive jackpot of \$25,000 or more shall be monitored and recorded by dedicated cameras that provide coverage of:

542.43(q)(1)(i) The table surface, sufficient that the card values and card suits can be clearly identified;

542.43(q)(1)(ii) An overall view of the entire table with sufficient clarity to identify customers and dealer; and

542.43(q)(1)(iii) A view of the progressive meter jackpot amount. If several tables are linked to the same progressive jackpot meter, only one meter need be recorded.

15.14 VIDEO LOTTERY TERMINAL

(3)13.1. ICs, Regs, or P&Ps will describe the following minimum standards for Surveillance requirements of Video Lottery Terminals:

(3)13.1.1. Every Video Lottery Terminal located in the Tribal Gaming Facility will be able to be viewed by at least one PTZ camera.

(3)13.1.2. Attached to each Video Lottery Terminal will be a unique identification number that is readily observable from surveillance to identify the Video Lottery Terminal.

(3)13.1.3. Each Video Lottery Terminal will be equipped with a door open light/candle. While the door is open the light/candle will be visible on top of the machine from surveillance.

(3)13.1.4. Fixed cameras will be placed to view all in-house progressive electronic gaming devices with base payouts of \$100,000 or more, the view will include:

(3)13.1.4.1. The identity of the game;

(3)13.1.4.2. Game play;

(3)13.1.4.3. Jackpot results;

(3)13.1.4.4. The Surveillance coverage will be recorded on a 24 hour basis to a dedicated recording device.

(3)13.1.5. Fixed cameras will be placed to view all wide-area progressive electronic gaming devices with base payouts of \$1.5 million or more, the view will include:

(3)13.1.5.1. The identity of the game;

(3)13.1.5.2. Game play;

(3)13.1.5.3. Jackpot results;

(3)13.1.5.4. The Surveillance coverage will be recorded on a 24 hour basis to a dedicated recording device.

542.43(r)(1) Except as otherwise provided in paragraphs **542.43(r)(2)** and **542.43(r)(3)** of this section, gaming machines offering a payout of more than \$250,000 shall be monitored and recorded by a dedicated camera(s) to provide coverage of:

542.43(r)(1)(i) All customers and employees at the gaming machine, and

542.43(r)(1)(ii) The face of the gaming machine, with sufficient clarity to identify the payout line(s) of the gaming machine.

542.43(r)(2) In-house progressive gaming machines offering a base payout amount (jackpot reset amount) of more than \$100,000 shall be monitored and recorded by a dedicated camera(s) to provide coverage of:

542.43(r)(2)(i) All customers and employees at the gaming machine; and

542.43(r)(2)(ii) The face of the gaming machine, with sufficient clarity to identify the payout line(s) of the gaming machine.

542.43(r)(3) Wide-area progressive gaming machines offering a base payout amount of \$1 million or more and monitored by an independent vendor utilizing an on-line

progressive computer system shall be recorded by a dedicated camera(s) to provide coverage of:

- 542.43(r)(3)(i)** All customers and employees at the gaming machine; and
- 542.43(r)(3)(ii)** The face of the gaming machine, with sufficient clarity to identify the payout line(s) of the gaming machine.
- 542.43(r)(4)** Notwithstanding paragraph **542.43(r)(1)** of this section, if the gaming machine is a multi-game machine, the Tribal gaming regulatory authority, or the gaming operation subject to the approval of the Tribal gaming regulatory authority, may develop and implement alternative procedures to verify payouts.
- 542.43(v)** The surveillance system shall monitor and record a general overview of the activities occurring in each gaming machine change booth.
- 543.21(c)** With regard to the following functions, controls must also include:
 - 543.21(c)(1)** Surveillance of the progressive prize meters for Class II gaming systems at the following thresholds:
 - 543.21(c)(1)(i)** Wide area progressives with a reset amount of \$1 million; and
 - 543.21(c)(1)(ii)** In-house progressives with a reset amount of \$250,000.

15.15 KENO

- (3)14.1.** ICs, Regs, or P&Ps will describe the following minimum standards for Surveillance requirements of Keno:
 - (3)14.1.1.** Fixed camera for Rabbit Ears or RNG system;
 - (3)14.1.2.** Retention standards for winning tickets \$1,500 or more will be maintained for seven days; and
 - (3)14.1.3.** Clearly identify ball numbers when drawn.
- 542.43(n)(1)** The surveillance system shall possess the capability to monitor the keno ball-drawing device or random number generator, which shall be recorded during the course of the draw by a dedicated camera with sufficient clarity to identify the balls drawn or numbers selected.
- 542.43(n)(2)** The surveillance system shall monitor and record general activities in each keno game area with sufficient clarity to identify the employees performing the different functions.

15.16 SENSITIVE ITEMS

(3)15.1. ICs, Regs, or P&Ps will describe the following minimum standards for Surveillance requirements of Sensitive Items:

- (3)15.1.1.** Video Lottery Terminal Paper; excluding Tribal Gaming Facilities with an operating online accounting system that will track tickets and immediately validate to prevent duplicate payments.
- (3)15.1.2.** Playing Cards;
- (3)15.1.3.** Dice; and
- (3)15.1.4.** Gaming Chips & Tokens.

15.17 BINGO

- 543.21(c)(2)(i)** 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
- 543.21(c)(2)(ii)** The surveillance system must monitor and record the activities of the bingo game, including drawing, and entering the balls, numbers or other designations drawn.
- 542.43(k)(1)** The surveillance system shall possess the capability to monitor the bingo ball drawing device or random number generator, which shall be recorded during the course of the draw by a dedicated camera with sufficient clarity to identify the balls drawn or numbers selected.
- 542.43(k)(2)** The surveillance system shall monitor and record the game board and the activities of the employees responsible for drawing, calling, and entering the balls drawn or numbers selected.

15.18 CARD GAMES

- 542.43(l)** The surveillance system shall monitor and record general activities in each card room with sufficient clarity to identify the employees performing the different functions.
- 543.21(c)(3)(i)** Except for card game tournaments, a dedicated camera(s) with sufficient clarity must be used to provide:
 - 543.21(c)(3)(i)(A)** An overview of the activities on each card table surface, including card faces and cash and/or cash equivalents;

543.21(c)(3)(i)(B) An overview of card game activities, including patrons and dealers; and

543.21(c)(3)(i)(C) An unobstructed view of all posted progressive pool amounts.

543.21(c)(3)(ii) 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.

15.19 PROGRESSIVE CARD GAMES

542.43(m)(1) Progressive card games with a progressive jackpot of \$25,000 or more shall be monitored and recorded by dedicated cameras that provide coverage of:

542.43(m)(1)(i) The table surface, sufficient that the card values and card suits can be clearly identified;

542.43(m)(1)(ii) An overall view of the entire table with sufficient clarity to identify customers and dealer; and

542.43(m)(1)(iii) A view of the posted jackpot amount.

15.20 CURRENCY AND COIN

542.43(u)(1) The surveillance system shall monitor and record with sufficient clarity all areas where currency or coin may be stored or counted.

542.43(u)(2) Audio capability of the soft count room shall also be maintained.

542.43(u)(3) The surveillance system shall provide for:

542.43(u)(3)(i) Coverage of scales shall be sufficiently clear to view any attempted manipulation of the recorded data.

542.43(u)(3)(ii) Monitoring and recording of the table game drop box storage rack or area by either a dedicated camera or a motion-detector activated camera.

542.43(u)(3)(iii) Monitoring and recording of all areas where coin may be stored or counted, including the hard count room, all doors to the hard count room, all scales and wrapping machines, and all areas where uncounted coin may be stored during the drop and count process.

542.43(u)(3)(iv) Monitoring and recording of soft count room, including all doors to the room, all table game drop boxes, safes, and counting surfaces, and all count team personnel. The counting surface area must be continuously monitored and recorded by a dedicated camera during the soft count.

542.43(u)(3)(v) Monitoring and recording of all areas where currency is sorted, stacked, counted, verified, or stored during the soft count process.



TABLE GAMES STANDARDS

SECTION 16

16.0 GENERAL

- (14)1.1. As defined and authorized by the respective Tribal/State Compacts, Table Games in this section, shall conform to these Minimum Internal Control Standards (MICS).
- (14)1.2. The MICS in this section apply to Table Games that are offered at the Tribal Gaming Facility.
- (14)1.3. Additional specific requirements for Electronic Table Games will be delineated, as applicable.
- (14)1.4. Addition(s) of Authorized Games at the Tribal Gaming Facility shall conform to respective Tribal/State Compacts.
- (14)1.5. A reference to Table Games Supervisor is not intended to change actual position titles at the Tribal Gaming Operation, but to distinguish a higher level of authority than a dealer.
- (14)1.6. The transfer or exchange of chips or currency between individual Table Games is prohibited.
- (14)1.7. ICs, Regs, or P&Ps in conformity with the respective Tribal/State Compacts will be established for each type of Table Game offered at the Tribal Gaming Facility to include at a minimum:
 - (14)1.7.1. Procedures of play;
 - (14)1.7.2. Shuffling, cutting and dealing techniques, as applicable;
 - (14)1.7.3. Payout odds on each form of wager;
 - (14)1.7.4. Procedures to be followed on occurrence of irregularities; and
 - (14)1.7.5. Prohibitions on side betting between and against player and against the house.
- (14)1.8. Minimum and Maximum wagers will be posted at each Table Game station.

542.12(h) Standards for supervision. Pit supervisory personnel (with authority equal to or greater than those being supervised) shall provide supervision of all table games.

16.1 COMPUTER APPLICATIONS

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

16.2 DROP & COUNT

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

16.3 ACCEPTING CASH AT TABLE GAMES

(14)2.1. ICs, Regs, or P&Ps will describe the manner in which cash is presented by a patron at a Table Game in exchange for chips. Dealer/Boxperson shall at a minimum:

(14)2.1.1. Spread the cash on top of the Table Game in full view of the patron who presented it;

(14)2.1.2. Verbalize the amount of cash in a tone of voice calculated to be heard by the patron and the Table Game Supervisor assigned to the table, if \$100 or over; and

(14)2.1.3. Count and appropriately break down an equivalent amount of chips for the patron, then promptly place the cash into the Drop Box attached to the Table Game followed by the Dealer/Boxperson clearing their hands.

(14)2.2. ICs, Regs, or P&Ps will describe the manner in which coupons are presented by a patron at a Table Game.

16.4 NAME CREDIT INSTRUMENTS ACCEPTED IN THE PIT

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

542.12(l)(2) The following standards shall apply if name credit instruments are accepted in the pit:

- 542.12(l)(2)(i)** A name credit system shall allow for the issuance of credit without using markers;
- 542.12(l)(2)(ii)** Prior to accepting a name credit instrument, the employee extending the credit shall contact the cashier or another independent source to determine if the player's credit limit has been properly established and the remaining credit available is sufficient for the advance;
- 542.12(l)(2)(iii)** All name credit instruments shall be transferred to the cashier's cage (utilizing a two-part order for credit) immediately following the acceptance of the instrument and issuance of chips (if name credit instruments are transported accompanied by a credit slip, an order for credit is not required);
- 542.12(l)(2)(iv)** The order for credit (if applicable) and the credit slip shall include the customer's name, amount of the credit instrument, the date, time, shift, table number, signature of pit supervisory personnel releasing instrument from pit, and the signature of the cashier verifying receipt of instrument at the cage;
- 542.12(l)(2)(v)** The procedures for transacting table credits at standards in paragraphs (c)(12) through (19) of this section shall be strictly adhered to; and
- 542.12(l)(2)(vi)** The acceptance of payments in the pit for name credit instruments shall be prohibited.

16.5 TABLE GAME STATION INVENTORIES

- (14)3.1.** ICs, Regs, or P&Ps will delineate the manner approved by the Tribal Gaming Commission for Table Game Station Inventories to be added or removed from the Table Game station.
- (14)3.2.** Table Games Station Inventories shall be maintained in trays (or equivalent), which are covered with transparent locking lid(s) when the tables are closed.
- (14)3.3.** The information on the Table Game Station Inventory Slip will be placed inside the transparent locking lid and will be visible from the outside of the cover.
- (14)3.4.** ICs, Regs, or P&Ps will describe the storage location of the trays during non-gaming hours. If transferred to the Cage, the ICs, Regs, or P&Ps will describe the process to ensure accountability.
- (14)3.5.** Access to the Keys to the Table Game Station Inventory Tray shall be delineated in Section 8: Key Integrity.

(14)3.6. ICs, Regs, or P&Ps will describe the process of securing Table Game Station Inventory if an emergency (i.e. power outage, medical emergency at the table, etc.) occurs until normal play resumes.

(14)3.7. The Table Game Inventory Slip will be at least two-part form; one of which is designated as the “Opener” and the other the “Closer.”

542.12(d)(1) At the close of each shift, for those table banks that were opened during that shift:

542.12(d)(1)(i) The table's chip, token, coin, and marker inventory shall be counted and recorded on a table inventory form; or

542.12(d)(1)(ii) If the table banks are maintained on an imprest basis, a final fill or credit shall be made to bring the bank back to par.

542.12(d)(2) If final fills are not made, beginning and ending inventories shall be recorded on the master game sheet for shift win calculation purposes.

542.12(d)(3) The accuracy of inventory forms prepared at shift end shall be verified by the outgoing pit supervisor and the dealer. Alternatively, if the dealer is not available, such verification may be provided by another pit supervisor or another supervisor from another gaming department. Verifications shall be evidenced by signature on the inventory form.

542.12(d)(4) If inventory forms are placed in the drop box, such action shall be performed by a person other than a pit supervisor.

16.6 OPENING OF TABLE GAMES

16.6.1 Sensitive containers removed from tables for maintenance shall be secured by Table Games Management or as approved by STGC under surveillance coverage.

Note: This Control refers to containers as all locked containers that hold table inventories

(14)4.1. ICs, Regs, or P&Ps will describe the process of Opening the Table Games ensuring appropriate segregation of duties, with all assets adequately protected, and inspection of cards, dice, or applicable gaming equipment, including but not limited to:

(14)4.1.1. Table Games Supervisor unlocking the Station Inventory in the presence of the Dealer/Boxperson;

- (14)4.1.2. The Dealer/Boxperson and Table Games Supervisor independently counting the chips by denomination and verifying the count to the “opener”;
- (14)4.1.3. Once signed by the Dealer/Boxperson and the Table Games Supervisor, the Dealer/Boxperson will immediately deposit the “opener” in the Drop Box attached to the Table Game station; and
- (14)4.1.4. Procedures to be followed when the counted inventory differs from the amount recorded on the “opener” and notification and report process to the Tribal Gaming Commission.

16.7 CLOSING OF TABLE GAMES

- (14)5.1. ICs, Regs, or P&Ps will describe the process of Closing of the Table Games to ensure appropriate segregation of duties, all assets are adequately protected, and proper disposal of the cards, dice, etc., that were in play, including but not limited to:
 - (14)5.1.1. Chips remaining at the Table Game will be independently counted and verified evidenced by signature, by one of the following:
 - (14)5.1.1.1. Two Table Games Supervisors; or
 - (14)5.1.1.2. A Table Games Supervisor and a Dealer/Boxperson.
 - (14)5.1.2. The Table Games Supervisor will prepare the Table Game Inventory Slip.
 - (14)5.1.3. After the Table Games Inventory Slip is signed as stated in Requirement 5.1.1, the Dealer/Boxperson will immediately deposit the “closer” in the Drop Box.
 - (14)5.1.4. The Table Games Supervisor will place the “opener” under the table tray lid in a manner that allows for the amounts on the “opener” to be read, with the lid locked in place.

16.8 SHIFT CHANGES FOR TABLE GAMES

- (14)6.1. As approved by the Tribal Gaming Commission, in conformity with these standards, the Shift Changes for Table Games, will at a minimum:
 - (14)6.1.1. Ensure independent count of the outgoing shift and the incoming shift; and
 - (14)6.1.2. Ensure adequate documentation of the shift change, i.e. Date, Identification of the shift ended, game, and station number, total value of each denomination of gaming chips remaining at the station, signatures of

the Table Games Supervisors, and documentation deposited in the Drop Box attached to the Table Game station.

16.9 TABLE GAMES FILLS & CREDITS

(14)7.1. ICs, Regs, or P&Ps will describe the type of Table Game Fill System used and the process of “Requesting the Fill,” preparation of the “Fill Slip,” and delivering the Fill to the Table Game station, to include, but not limited to:

(14)7.2. Notification to the Surveillance Department when there is a Fill transaction.

(14)7.2.1. Manual Fill Systems:

(14)7.2.1.1. The “Request for Fill” form will be restricted to Table Games Supervisors.

(14)7.2.1.2. The Table Games Supervisor will prepare a two-part “Request for Fill” in ink entering the following information:

(14)7.2.1.2.1. The date, time, and shift of preparation;

(14)7.2.1.2.2. The amount of each denomination;

(14)7.2.1.2.3. Total amount;

(14)7.2.1.2.4. Game and table number;

(14)7.2.1.2.5. Signature; and

16.9.1 Employee number

(14)7.2.1.3. The “Request for Fill” will be taken by a Security Officer or above as approved by TGC to the Casino Cage. A copy of the “Request for Fill” will be placed on top of the Table requesting the Fill.

(14)7.2.1.4. “Fill Slips” will be triplicate and serially pre-numbered forms that will be used in sequential order. All originals and duplicates of void “Fill Slips” will be marked “Void” and will require the signature of the Cage Cashier.

(14)7.2.1.5. The locked dispenser (Whiz Machine or equivalent) will permit the original and duplicate to discharge, while the triplicate remains.

(14)7.2.1.6. Access to the triplicate copy of the form will be restricted to the department responsible for controlling and accounting for the unused supply of Fills.

(14)7.2.1.6.1. A Security department representative may access the Whiz machine to perform minor maintenance. Access to the key for the Whiz machine must be obtained through the dual access key box at the Main Cage.

(14)7.2.1.7. The Cage Cashier will prepare the “Fill Slip” in ink by entering the following information:

(14)7.2.1.7.1. The date, time, and shift of preparation;

(14)7.2.1.7.2. The amount of each denomination;

(14)7.2.1.7.3. Total amount;

(14)7.2.1.7.4. Game and table number;

(14)7.2.1.7.5. Signature of preparer; and

16.9.2 Employee number

(14)7.2.1.8. The Security Officer or above as approved by TGC will agree to the accuracy of the “Request for Fill” to the “Fill Slip” evidenced by the Security Officer’s or above as approved by TGC signature.

(14)7.2.1.9. The original “Request for Fill” will be maintained at the Cage. The Original “Fill Slip” will be transported in the container made of a clear material for transporting gaming chips.

(14)7.2.2. Computerized Fill System:

(14)7.2.2.1. The ability to input data into the casino computer system from the pit will be restricted to Table Games Supervisors and pit clerks.

(14)7.2.2.2. “Request for Fills” will be conformity with manual standards.

(14)7.2.2.3. “Fill Slips” will be a two-part computer generated form. The “Fill Slips” will be numbered by the computer in a manner that ensures every Fill in a given calendar year has a unique sequential number.

(14)7.2.2.4. Two copies of the computerized Fill Slips will be printed simultaneously, and a record of the transaction shall be stored within the computer database.

(14)7.2.2.5. “Fill Slips” will be completed in conformity with the manual standards.

(14)7.2.3. Receiving Fills (computerized or manual):

(14)7.2.3.1. After the Dealer and Table Game Supervisor verify the accuracy of the Fill they will sign the original "Fill Slip."

16.9.3 and provide their employee number.

(14)7.2.3.2. The Table Games Supervisor and Security Officer or above as approved by TGC will observe the Dealer/Boxperson place the chips in the inventory tray and deposit the "Fill Slips" in the Drop Box.

(14)8.1. ICs, Regs, or P&Ps will describe the type of Table Game Credit System used and the process of "Requesting the Credit," preparation of the "Credit Slip," and delivering the Credit to the Table Game station, to include, but not limited to:

(14)8.2. Notification to the surveillance department when there is a Credit transaction.

(14)8.2.1. Manual Credit Systems:

(14)8.2.1.1. The "Request for Credit" form will be restricted to Table Games Supervisors.

(14)8.2.1.2. The Table Games Supervisor will prepare a two-part "Request for Credit" in ink, entering the following information:

(14)8.2.1.2.1. The date, time, and shift of preparation;

(14)8.2.1.2.2. The amount of each denomination;

(14)8.2.1.2.3. The total amount;

(14)8.2.1.2.4. Game and table number;

(14)8.2.1.2.5. Signature; and

16.9.4 Employee number

(14)8.2.1.3. The "Request for Credit" will be taken by a Security Officer or above as approved by TGC to the Casino Cage. A copy of the "Request for Credit" will be placed on top of the Table requesting the Credit.

(14)8.2.1.4. "Credit Slips" will be triplicate and serially pre-numbered forms that will be used in sequential order. All originals and duplicates

of void “Credit Slips” will be marked “Void” and will require the signature of the Cage Cashier.

- (14)8.2.1.5. The locked dispenser (Whiz Machine or equivalent) will permit the original and duplicate to discharge, while the triplicate remains.
- (14)8.2.1.6. Access to the triplicate copy of the form will be restricted to the department responsible for controlling and accounting for the unused supply of Credits.
 - (14)8.2.1.6.1. A Security department representative may access the Whiz machine to perform minor maintenance. Access to the key for the Whiz machine must be obtained through the dual access key box at the Main Cage.
- (14)8.2.1.7. The Cage Cashier will prepare the “Credit Slip” in ink by entering the following information:
 - (14)8.2.1.7.1. The date, time, and shift of preparation;
 - (14)8.2.1.7.2. The amount of each denomination;
 - (14)8.2.1.7.3. Total amount; and
 - (14)8.2.1.7.4. Game and table number.
- (14)8.2.1.8. The Security Officer or above as approved by TGC will take the “Credit Slip” to the Table Game and a copy of the “Request for Credit” will be retained at the Cage.
- (14)8.2.1.9. The Dealer/Boxperson will count the chips in full view of the Table Games Supervisor, the Security Officer or above as approved by TGC, and Surveillance.
- (14)8.2.1.10. Signatures **(and employee numbers^{STGC})** attesting to the accuracy of the information contained on the duplicate copy of a “Credit Slip” will be at a minimum, the following personnel at the following times:
 - (14)8.2.1.10.1. Cage Cashier upon receipt of Credit;
 - (14)8.2.1.10.2. Security Officer or above as approved by TGC transporting the Credit;
 - (14)8.2.1.10.3. Dealer/Boxperson upon preparation of the Credit; and

(14)8.2.1.10.4. Table Games Supervisor upon preparation of the Credit.

(14)8.2.1.11. Upon meeting Requirement **8.2.1.10**; Dealer/Boxperson will immediately deposit the “Credit Slip” and “Request for Credit” in the Drop Box.

(14)8.2.1.12. Security Officer or above as approved by TGC will transport the Credit in a container made of clear material for transporting gaming chips.

(14)8.2.2. Computerized Credit System:

(14)8.2.2.1. The ability to input data into the casino computer system from the pit will be restricted to Table Games Supervisors and pit clerks.

(14)8.2.2.2. “Request for Credit” will be in conformity with manual standards.

(14)8.2.2.3. “Credit Slips” will be a two-part computer generated form. The “Credit Slips” will be numbered by the computer in a manner that ensures every Credit in a given calendar year has a unique sequential number.

(14)8.2.2.4. Two copies of the computerized Credit Slips will be printed simultaneously, and a record of the transaction shall be stored within the computer database.

(14)8.2.2.5. “Credit Slips” will be completed in conformity with the manual standards.

542.12(c)(1) Fill slips and credit slips shall be in at least triplicate form, and in a continuous, prenumbered series. Such slips shall be concurrently numbered in a form utilizing the alphabet and only in one series at a time. The alphabet need not be used if the numerical series is not repeated during the business year.

542.12(c)(2) Unissued and issued fill/credit slips shall be safeguarded and adequate procedures shall be employed in their distribution, use, and control. Personnel from the cashier or pit departments shall have no access to the secured (control) copies of the fill/credit slips.

542.12(c)(3) When a fill/credit slip is voided, the cashier shall clearly mark “void” across the face of the original and first copy, the cashier and one other person independent of the transactions shall sign both the original and first copy, and shall submit them to the accounting department for retention and accountability.

- 542.12(c)(4)** Fill transactions shall be authorized by pit supervisory personnel before the issuance of fill slips and transfer of chips, tokens, or cash equivalents. The fill request shall be communicated to the cage where the fill slip is prepared.
- 542.12(c)(5)** At least three parts of each fill slip shall be utilized as follows:
- 542.12(c)(5)(i)** One part shall be transported to the pit with the fill and, after the appropriate signatures are obtained, deposited in the table game drop box;
 - 542.12(c)(5)(ii)** One part shall be retained in the cage for reconciliation of the cashier bank; and
 - 542.12(c)(5)(iii)** For computer systems, one part shall be retained in a secure manner to insure that only authorized persons may gain access to it. For manual systems, one part shall be retained in a secure manner in a continuous unbroken form.
- 542.12(c)(6)** For Tier C gaming operations, the part of the fill slip that is placed in the table game drop box shall be of a different color for fills than for credits, unless the type of transaction is clearly distinguishable in another manner (the checking of a box on the form shall not be a clearly distinguishable indicator).
- 542.12(c)(7)** The table number, shift, and amount of fill by denomination and in total shall be noted on all copies of the fill slip. The correct date and time shall be indicated on at least two copies.
- 542.12(c)(8)** All fills shall be carried from the cashier's cage by a person who is independent of the cage or pit.
- 542.12(c)(9)** The fill slip shall be signed by at least the following persons (as an indication that each has counted the amount of the fill and the amount agrees with the fill slip):
- 542.12(c)(9)(i)** Cashier who prepared the fill slip and issued the chips, tokens, or cash equivalent;
 - 542.12(c)(9)(ii)** Runner who carried the chips, tokens, or cash equivalents from the cage to the pit;
 - 542.12(c)(9)(iii)** Dealer or boxperson who received the chips, tokens, or cash equivalents at the gaming table; and
 - 542.12(c)(9)(iv)** Pit supervisory personnel who supervised the fill transaction.
- 542.12(c)(10)** Fills shall be broken down and verified by the dealer or boxperson in public view before the dealer or boxperson places the fill in the table tray.

- 542.12(c)(11)** A copy of the fill slip shall then be deposited into the drop box on the table by the dealer, where it shall appear in the soft count room with the cash receipts for the shift.
- 542.12(c)(12)** Table credit transactions shall be authorized by a pit supervisor before the issuance of credit slips and transfer of chips, tokens, or other cash equivalent. The credit request shall be communicated to the cage where the credit slip is prepared.
- 542.12(c)(13)** At least three parts of each credit slip shall be utilized as follows:
- 542.12(c)(13)(i)** Two parts of the credit slip shall be transported by the runner to the pit. After signatures of the runner, dealer, and pit supervisor are obtained, one copy shall be deposited in the table game drop box and the original shall accompany transport of the chips, tokens, markers, or cash equivalents from the pit to the cage for verification and signature of the cashier.
 - 542.12(c)(13)(ii)** For computer systems, one part shall be retained in a secure manner to insure that only MICS – Revised October 10, 2008 authorized persons may gain access to it. For manual systems, one part shall be retained in a secure manner in a continuous unbroken form.
- 542.12(c)(14)** The table number, shift, and the amount of credit by denomination and in total shall be noted on all copies of the credit slip. The correct date and time shall be indicated on at least two copies.
- 542.12(c)(15)** Chips, tokens, and/or cash equivalents shall be removed from the table tray by the dealer or boxperson and shall be broken down and verified by the dealer or boxperson in public view prior to placing them in racks for transfer to the cage.
- 542.12(c)(16)** All chips, tokens, and cash equivalents removed from the tables and markers removed from the pit shall be carried to the cashier's cage by a person who is independent of the cage or pit.
- 542.12(c)(17)** The credit slip shall be signed by at least the following persons (as an indication that each has counted or, in the case of markers, reviewed the items transferred):
- 542.12(c)(17)(i)** Cashier who received the items transferred from the pit and prepared the credit slip;
 - 542.12(c)(17)(ii)** Runner who carried the items transferred from the pit to the cage;
 - 542.12(c)(17)(iii)** Dealer who had custody of the items prior to transfer to the cage; and
 - 542.12(c)(17)(iv)** Pit supervisory personnel who supervised the credit transaction.

- 542.12(c)(18)** The credit slip shall be inserted in the drop box by the dealer.
- 542.12(c)(19)** Chips, tokens, or other cash equivalents shall be deposited on or removed from gaming tables only when accompanied by the appropriate fill/credit or marker transfer forms.
- 542.12(c)(20)** Cross fills (the transfer of chips between table games) and even cash exchanges are prohibited in the pit.

16.10 TABLE GAMES PERFORMANCE

- (14)9.1.** ICs, Regs, or P&Ps will describe the process for calculating the hold percentage and reporting the following information at a minimum:
- (14)9.1.1.** Statistics by Table and Type of Game;
 - (14)9.1.2.** Shift;
 - (14)9.1.3.** By day;
 - (14)9.1.4.** Cumulative month-to-date; and
 - (14)9.1.5.** Cumulative year-to-date.
- (14)9.2.** Reports will be reviewed by Management independent of Table Games or the Tribal Gaming Commission, on at least a monthly basis.
- (14)9.3.** At a minimum, investigations are performed by independent Management or Tribal Gaming Commission, for all statistical percentage fluctuations from the base level for a month in variation of more than +/-5%.
- (14)9.4.** Results of the investigation will be documented and maintained.
- 542.12(i)(1)** Records shall be maintained by day and shift indicating any single-deck blackjack games that were dealt for an entire shift.
- 542.12(i)(2)** Records reflecting hold percentage by table and type of game shall be maintained by shift, by day, cumulative month-to-date, and cumulative year-to-date.
- 542.12(i)(3)** This information shall be presented to and reviewed by management independent of the pit department on at least a monthly basis.
- 542.12(i)(4)** The management in paragraph (i)(3) of this section shall investigate any unusual fluctuations in hold percentage with pit supervisory personnel. (Revised May 4, 2005)

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

16.11 TABLE GAMES COMPUTER GENERATED DOCUMENTATION STANDARDS

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

542.12(e)(2) This documentation shall be restricted to authorized personnel.

542.12(e)(3) The documentation shall include, at a minimum:

542.12(e)(3)(i) System exception information (e.g., appropriate system parameter information, corrections, voids, etc.); and

542.12(e)(3)(ii) Personnel access listing, which includes, at a minimum:

542.12(e)(3)(ii)(a) Employee name or employee identification number (if applicable); and

542.12(e)(3)(ii)(b) Listing of functions employees can perform or equivalent means of identifying the same.

16.12 STANDARDS FOR PLAYING CARDS AND DICE

542.12(f)(1) Playing cards and dice shall be maintained in a secure location to prevent unauthorized access and to reduce the possibility of tampering.

542.12(f)(2) Used cards and dice shall be maintained in a secure location until marked, scored, or destroyed, in a manner as approved by the Tribal gaming regulatory authority, to prevent unauthorized access and reduce the possibility of tampering.

542.12(f)(3) The Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, shall establish and the gaming operation shall comply with a reasonable time period, which shall not exceed seven (7) days, within which to mark, cancel, or destroy cards and dice from play.

542.12(f)(3)(i) This standard shall not apply where playing cards or dice are retained for an investigation.

542.12(f)(4) A card control log shall be maintained that documents when cards and dice are received on site, distributed to and returned from tables and removed from play by the gaming operation.

542.12(g) Plastic cards. Notwithstanding paragraph (f) of this section, if a gaming operation uses plastic cards (not plastic-coated cards), the cards may be used for up to three (3) months if the plastic cards are routinely inspected, and washed or cleaned in a manner and time frame approved by the Tribal gaming regulatory authority.

16.13 FOREIGN CURRENCY

542.12(o)(1) The following standards shall apply if foreign currency is accepted in the pit:

- 542.12(o)(1)(i)** Foreign currency transactions shall be authorized by a pit supervisor/boxperson who completes a foreign currency exchange form before the exchange for chips or tokens;
- 542.12(o)(1)(ii)** Foreign currency exchange forms include the country of origin, total face value, amount of chips/token extended (i.e., conversion amount), signature of supervisor/boxperson, and the dealer completing the transaction;
- 542.12(o)(1)(iii)** Foreign currency exchange forms and the foreign currency shall be inserted in the drop box by the dealer; and
- 542.12(o)(1)(iv)** Alternate procedures specific to the use of foreign valued gaming chips shall be developed by the Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority.



RACE AND SPORTS

SECTION 17

17.0 GENERAL

Voucher: Printed wagering instrument, that may be issued for use in a betting kiosk, with a fixed dollar wagering value and is redeemable for cash or cash equivalents. Unredeemed vouchers that were issued as payment for winning wagers are included in revenue when the vouchers expire.

Betting Kiosk: A self-activated machine that patrons use to place wagers, open accounts, make account deposits and/or withdrawals and is considered a writer/cashing station.

Wagering Amount Transfer:

WAT in: Amounts wagered by the patron and/or transfers to a game/gaming device.

WAT out: Amounts won by the patron and/or transfers to a game/gaming device.

Computer System: Any system that runs the Race and Sports book and/or Pari-Mutuel & Off-Track Betting

17.0.1 Debits to a wagering account(s) may be made by the following means:

17.0.1(a) Withdrawals;

17.0.1(b) Amount wagered by the patron;

17.0.1(c) Transfers to game or gaming device;

17.0.1(d) Adjustments made by the gaming operation(s) following the resolution of a dispute;

17.0.1(e) Service or other transaction related charges authorized by the patron; or

17.0.1(f) Any other means as approved by the Tribal Gaming Commission.

17.0.2 If the race and sports department utilize wagering accounts and is the designated area of accountability, compliance with **Section 3** of the STGC TICS apply.

17.0.3 The gaming operation(s) must have P&P's that describe how WAT in and WAT out transactions (included canceled events) in the wagering account system are integrated and recorded by the race and sports system.

17.1 EQUIPMENT STANDARDS

17.1.1 The date and time generated by the computed system during ticket writing must be tested each day by an independent Class III supervisor of the book.

17.1.1(a) Documentation of the date and time test must be kept in a log and state the following:

17.1.1(a)(1) Station number;

17.1.1(a)(2) date of test;

17.1.1(a)(3) time of test;

17.1.1(a)(4) Time per race and sports computer system;

17.1.1(a)(5) Signature and employee number of employee performing the test;

17.1.1(a)(6) Any other relevant information.

17.1.2 Adjustments to date and time shall be made by contacting the Naval Observatory Master Clock to verify the correct time each day events are held, and wagers are accepted.

17.1.3 **17.1.1** & **17.1.2** above do not apply to outstation and satellite books if the time cannot be changed by employees of such books.

17.1.4 If the race and sports computer system is kept accurate using an independent automated update process, **17.1.1** & **17.1.2** need not apply.

17.1.5 All date and time stamping machines used for voided tickets and manual payouts must be permanently wired to the electrical supply system or have a back-up power source to ensure an accurate time in the event of power loss to the machines.

17.1.6 Only personnel independent of the books may have access to fuse or other similar power control mechanisms used in connection with the stamping machines.

17.1.7 Once per gaming day a Class III supervisor independent of the book must examine and test the stamping machines to ensure the date and time accuracy to the nearest minute.

17.1.7(a) The test, any adjustments necessary due to discrepancies must be documented in a log and include the same as stated in **17.1.1(a)(1)** through **17.1.1(a)(6)** above.

17.1.8 If the stamping machine is interfaced with a time clock and is kept accurate through an independent automated update process, **17.1.6** need not apply.

17.1.9 Personnel with ticket writing and cashiering functions at the book are precluded from having access to keys (original and all duplicates) to the date and time stamping machines. These keys must be maintained by a department independent of the book.

17.2 WAGERING STANDARDS

- 17.2.1** Each race and sports computer system shall record when the writer/cashier signs on/off and indicate the writer's/cashiers identify, date/time, station number, if the station was opened/closed.
- 17.2.2** Upon accepting a wager, a record of the wager must be created in the race and sports computer system which includes the following:
- 17.2.2(a)** Ticket number;
 - 17.2.2(b)** Date and Time; and
 - 17.2.2(c)** Terms of the wager (ticket description).
 - 17.2.2(c)(1)** Event/racing meet (race track);
 - 17.2.2(c)(2)** Event/race number;
 - 17.2.2(c)(3)** Event/race date;
 - 17.2.2(c)(4)** Wager selection (i.e. horse number, team name and number);
 - 17.2.2(c)(5)** Type of wager (i.e. money line bet, point spread, over/under amounts);
 - 17.2.2(c)(6)** Dollar amount wagered.
- 17.2.3** The record of the wager must be documented as an original betting ticket that includes the book's name and address and is printed and given to the patron.
- 17.2.4** If a wager is placed using communication technology an original betting ticket does not need to be created but must be electronically recorded separate from the computer system and retained for a period of 60 days.
- 17.2.5** Any restricted computer system record that is created concurrently with the generation of the original betting ticket shall not be accessible by any employee of the book except for inquiry only functions.
- 17.2.6** All voided designations must be immediately branded by the race and sports computer system on the ticket with the computer system updated to reflect the voided transaction.
- 17.2.7** Alternatively, a ticket can be voided manually in the computer system by entering or scanning the ticket number to update the computer system to reflect the voided transaction and immediately writing/stamping the original ticket with a void stamp.
- 17.2.8** Voids not made in computer, the date and time when the ticket was voided must be placed/stamped on the original betting ticket.

- 17.2.9** All voids must be signed by the writer/cashier and supervisor at the time of void. The supervisor may be another Class III supervisor independent of the book.
- 17.2.10** If the original ticket is unavailable a document must be created to reflect the voided transaction.
- 17.2.11** No sporting event wager may be accepted after the start of the event unless “in progress” or similar language is indicated on the original and each copy of the betting ticket, and the race and sports computer system creates and maintains a record that documents the supervisor’s approval. (i.e. the second half of a football game is considered an independent event for accepting wagers. A supervisor’s approval need not apply if the bet is placed prior to the start of the second half).
- 17.2.12** A race wager may not be accepted after the occurrence of the posted time.
- 17.2.13** Race event documentation must be created daily and must include the following at a minimum:
- 17.2.13(a)** Race date;
 - 17.2.13(b)** Name of track;
 - 17.2.13(c)** Race number;
 - 17.2.13(d)** Field of horses scheduled to run by horse number and name for each race;
 - 17.2.13(e)** Each race event document must be updated to indicate any horses subsequently scratched; and
 - 17.2.13(f)** The document must be forwarded to the accounting department at the end of the day.
- 17.2.14** All wagering cutoff times must be established in accordance with STGC Regulation 24 and entered into the computer system.
- 17.2.15** The computer system must be incapable of the following:
- 17.2.15(a)** Transacting/accepting a wager after the above cutoff times or produces a report which specifically identifies such wagers.
 - 17.2.15(b)** Voiding a ticket after the cutoff time or produces a report which specifically identifies such voided tickets.
 - 17.2.15(c)** Cutoff/starting time to be entered into the computer system that is a time earlier than the current time of day.
- 17.2.16** Tickets may not be written or voided after the outcome of an event is known.

17.2.17 A gaming established that is only licensed for a sports pool (and not a race book) cannot accept a wager on horse or other animal races.

17.3 TITLE 31

17.3.1 The book must follow all pre-established gaming operation procedures as they pertain to 31 CFR Part 103.

17.4 PAYOUT STANDARDS

17.4.1 All vouchers issued by the computer system including betting kiosks must include the following:

17.4.1(a) Voucher number;

17.4.1(b) Gaming Operation name and address;

17.4.1(c) Date/time;

17.4.1(d) Dollar amount; and

17.4.1(e) The following above standards only applies to payment for winning wagers (change due) from a wager transaction and because of a purchase of a voucher.

17.4.2 Prior to patrons receiving payouts on winning tickets, event/race results must be entered into the computer system for computerizing grading of all wagers.

17.4.3 Unpaid winning tickets and voucher reports are restricted to authorized personnel independent of the race and sports book.

17.4.4 The following must occur prior to making payment on a ticket/voucher or crediting winnings to a patron's wagering account:

17.4.4(a) The writer/cashier enters or scans the ticket/voucher number into the computer to authorize the payment; or

17.4.4(b) For wagering account wagers, when the event results are posted in the computer system, the computer system automatically authorizes payment of winning wagers and updates the patron's wagering account.

17.4.5 After the ticket is scanned into the computer system, the writer/cashier must brand the ticket/voucher with a paid designation, the amount of the payment and date.

17.4.6 Alternatively, if the ticket is manually processed than the writer/cashier must immediately write/stamp the date, amount of payment and a paid designation on the patron's ticket/voucher or attach to the patron's computer system paid ticket which indicates the paid designation, ticket/voucher number, the amount of payment and date.

17.4.7 If the case that the computer system has failed, and tickets are manually paid, a log must be maintained that include the following:

17.4.7(a) Date and time of the computer system failure;

17.4.7(b) Reason for failure; and

17.4.7(c) Date and time the computer system has been restored.

17.4.8 Payouts for manual grading without assistance from the computer system authorization of the ticket. The date and time must be stamped on the patron's copy, amount of the payment and a paid designation is written/stamped on the patron's copy of the ticket/voucher.

17.4.9 For payouts not authorized by the computer system (i.e. system inoperative):

17.4.9(a) Prior to completing the payout, the book supervisor or class III supervisor independent of the book must review the documentation supporting and explaining the payout and sign and provide employee number to the ticket/voucher as evidence of review.

17.4.9(b) An individual, upon the computer system being operative, immediately enters all manually paid tickets/vouchers into the system to verify the accuracy of the amount paid for the tickets/vouchers and the manual grading of the tickets.

17.4.9(c) Should the system remain inoperative at the end of the day, **17.12.9(c)** of this section are required.

17.4.10 The computer system must be incapable of authorizing payment on any ticket/voucher which has been previously paid, voided, unissued or losing ticket.

17.5 BETTING KIOSKS

17.5.1 The gaming operation shall establish procedures for in-person wagering account registration at a betting kiosk for sports and non-pari-mutuel race wagering.

17.5.2 Betting kiosks, hardware, software and any associated device/system will be tested by the designated Independent Gaming Test Laboratory as delineated in Section 8.0 of these TICS.

17.5.3 At the conclusion of testing for all betting kiosks, hardware, software, and any associated device/system a report of the test results will be provided or made available to the Oregon State Police and to the Tribal Gaming Commission. The report will include, but not be limited to:

17.5.3(a) Pass or fail result;

17.5.3(b) If failed result, the report may contain recommendations for modifications that

can be made which would bring the betting kiosks, hardware, software, and any associated device/system into compliance; or

17.5.3(c) A report from the Independent Gaming Test Laboratory stating that the betting kiosks, hardware, software, and any associated device/system is eligible for application to the Oregon State Police for shipment within the State of Oregon.

17.5.4 No modification to the assembly or operational functions of any betting kiosk, hardware, software, and any associated device/system may be made after testing and installation unless the Independent Gaming Test Laboratory certifies to the Tribal Gaming Commission that the modified betting kiosk, hardware, software, and any associated device/system conforms to the standards set herein.

17.5.5 Server location for betting kiosk must be located within Gaming Facility.

17.6 CHECKOUT STANDARDS

17.6.1 The computer system must indicate the amount of net cash that should be in each writer/cashier station. Only a supervisor or above may access this function.

17.6.2 At each writer/cashier station a summary report must be completed at the end of each shift including:

17.6.2(a) Cash turned in for the shift and any variances between the cash turn-in and the amount of net cash that the race and sports computer system shows should be in each station.

17.6.2(b) Signature and employee numbers of two employees who verified the cash proceeds turned in for the shift.

17.6.2(c) This summary report shall be performed whenever the writer/cashier is changed during a shift. In such case the summary report shall reflect for each writer/cashier and each station the amount of cash turn-in and variances between the cash turned in and the amount indicated by the race and sports computer system that should be in each writer/cashier station.

17.6.2(d) This summary report does not apply to areas within the gaming operation that are outside of the book (i.e. cage, betting kiosks) that cash tickets.

17.6.2(e) Alternatively, the summary report may be performed on each writer/cashier in lieu of each writer/cashier station.

17.6.3 The following must be performed on each betting kiosk at least weekly:

- 17.6.3(a)** Winning tickets and vouchers must be removed from the kiosk by a minimum of two employees, one of whom must be independent of the book.
- 17.6.3(b)** All cash must be removed from the kiosk by a minimum of two employees, one of whom must be independent of the book.
- 17.6.3(c)** All cash and cash equivalents (i.e. tickets/vouchers) must be transported to Soft Count where they must be counted and documented by Soft Count. Tickets/vouchers shall be transported to Accounting after documentation.
- 17.6.3(d)** When employees remove tickets/vouchers, cash is removed, cash is inserted. The kiosk must generate reports showing all transactions and accountability.
- 17.6.3(e)** Accounting shall reconcile all winning tickets/vouchers and cash from kiosks as follows:
 - 17.6.3(e)(1)** All the cash remaining in each kiosk to the cash loaded into the kiosk plus/minus cash transactions.
 - 17.6.3(e)(2)** All kiosk reports must be compared to the transactions recorded by the race and sports computer system.
 - 17.6.3(e)(3)** Variances must documented and investigated.

17.7 SEGREGATION OF DUTIES

- 17.7.1** Employees who perform supervisory functions of approving voided tickets may not write tickets unless:
 - 17.7.1(a)** The only supervisory function allowed is approval of voided tickets prior to post time.
 - 17.7.1(b)** A supervisor, acting as a writer, may not authorize a void for a ticket which he/she wrote.
 - 17.7.1(c)** Tickets written by a supervisor which are then voided and not in computer voids must be recorded in a log that indicates the supervisor's name, name of the person authorizing the void.
 - 17.7.1(d)** This log must be forwarded to the accounting/audit department daily, for a 100% audit of void tickets for the proper signatures on the ticket, void designation, date and time of the void, any indications of past-post voiding and any other relevant information. Discrepancies must be investigated and documented in writing and maintained.
 - 17.7.1(e)** The accounting/audit department must perform a 100% audit of the exception report for any inappropriate use of the supervisory password. All discrepancies must be investigated and documented in writing and maintained.

17.7.2 Employees, including supervisor personnel, who write, or cash tickets are prohibited from accessing the administrative terminal or performing administrative functions.

17.7.3 Employees assigned writer/cashier functions are not allowed to switch for certain shifts/days to having administrative functions. Employee(s) assigned administrative functions are not allowed to switch for certain shifts/days to having writer/cashier functions.

17.8 GENERIC PASSWORDS

17.8.1 Generic passwords for the race and sports computer system are prohibited in the gaming operation(s).

17.9 CAGE CASHIER (CAGE)

TICKET REDEMPTION

17.9.1 Each cashier may only redeem tickets from the cashier's assigned window bank.

17.9.2 Upon verification of the winning ticket in the computer system, the cashier shall sign the patron's copy of the ticket and immediately date/time stamp the ticket at their assigned window and maintain the ticket in their cashier's drawer.

17.9.3 Each cashier must be assigned a date/time stamp used solely at the cashier's assigned window.

17.9.4 A summary sheet must be prepared that lists the following:

17.9.4(a) All cashier's working that shift;

17.9.4(b) The cashier's assigned windows;

17.9.4(c) Date/time stamp identification; and

17.9.4(d) The total tickets cashed per cashier.

VOUCHER REDEMPTION

17.9.5 Each cashier may only redeem vouchers from the cashier's assigned window bank.

17.9.6 Payouts of \$2,000 or more require the supervisor to enter their supervisor's approval code and sign the ticket.

17.9.7 Payouts of \$10,000 or more require a Class III supervisor independent of the Cage to enter their approval code and sign the ticket.

17.9.8 All discrepancies must be investigated, documented in writing and maintained by the gaming operation(s).

17.10 COMPUTERIZED PLAYER TRACKING SYSTEMS

17.10.1 Standards for this part are delineated in STGC TICS Section **14.32**.

17.11 COMPUTER REPORTS

17.11.1 Adequate documentation of all pertinent race and sports book information must be generated by the race and sports computer system.

17.11.2 This documentation must be restricted to authorized personnel; the gaming operation must document all authorized personnel.

17.11.3 The generation of end of day computer system reports must be performed by or observed by an employee from a department independent of the race and sports book department.

17.11.4 Each report must indicate the date, book's name (gaming operation) and title of the report.

17.11.5 Race and sports computer system documentation must be created daily and include at a minimum the following reports:

17.11.5(a) Transaction report(s) which lists, by writer/cashier, for each write, payout, voided transactions and vouchers issued/redeemed: the ticket number, transaction date and time, writer/cashier station number, writer/cashier name, transaction type, ticket description and amount of transaction.

17.11.5(b) Race prices report(s) which lists the following: each meet's race, race date and time (stop betting time), race number, the winner (i.e. horse identification) and payout amounts for the different types of wagers.

17.11.5(c) Sports book results report(s) which lists the following: each event, event date and cutoff time (as previously entered into race and sports computer system), the event (i.e. team names and team identification and the event results/winners).

17.11.5(d) Future reconciliation report(s) which lists the amount, by date of event/race for today and future event dates: wagers written on previous days (previous write), wagers written today on future events (future write), wagers written on previous days refunded today (previous canceled today), wagers written on previous days for today's event/race (futures back-in) and total remaining wagers written for events/races in the future (net write).

17.11.5(e) Future back-in ticket detail report(s) which lists the tickets written on previous days for events/races occurring today by event/race including: ticket number, ticket description, date of event/race and total amount of wagers written on previous days for today's event/race.

- 17.11.5(f)** Future ticket detail report(s) which lists the tickets written on previous days and today for events/races in the future, by date of event/race and by event/race including: ticket number, ticket description, date of event/race and total amount of wagers by date of event/race, by even/race and for all tickets.
- 17.11.5(g)** Unpaid winners detailed ticket report that lists the unexpired, winning tickets that have not be paid including: the event/race date, ticket number, ticket description, amount to be paid and payout amount in total.
- 17.11.5(h)** Unredeemed voucher detailed report which lists the unexpired vouchers that have not been redeemed including: voucher number, date of issue, amount of voucher and vouchers in total.
- 17.11.5(i)** Purge detailed ticket reports which lists the expired, winning tickets that have not been paid by ticket number, including: the event/race date, ticket number, ticket description and amount of payout.
- 17.11.5(j)** Purge detail voucher report which lists the expired vouchers that have not been redeemed including: the voucher number, date of issue, amount of voucher and total amount of vouchers to be added back to revenue.
- 17.11.5(k)** Unpaid summary report which lists the amount of: beginning balance of unpaid tickets, previously unpaid tickets paid today, new unpaid tickets and ending balance of unpaid tickets.
- 17.11.5(l)** Voucher summary report which lists the amount of: beginning balance of unredeemed vouchers, previously unredeemed vouchers redeemed today, new unredeemed vouchers and ending balance of unredeemed vouchers.
- 17.11.5(m)** Daily account wagering detail report which lists by writer/cashier station number, each transaction including: writer/cashier station number, wagering account number, the transaction (i.e. wager, deposit, withdrawal), transaction amount and totals by transaction type. (If bet is made via a mobile device the writer/cashier station number will be not be identified)
- 17.11.5(n)** Daily account wagering summary report which lists by writer/cashier station number, for wagering accounts with activity for the day, by wagering account and in total: amounts of deposits, winnings, voided wagers, wagers, withdrawals, other adjustments and totals for write, voids/cancelled, net write payouts and net win.
- 17.11.5(o)** Accrual basis recap report which lists the amount of tickets written today for today's events/races (current write), wagers written today on future events (future write), wagers written on previous days for today's event/race (future back-in), accrual write, payouts from wager written today and paid today (current payouts), payouts paid today for event on previous days (previous

payouts), unpaid winners from event/race occurred today (current unpaids), accrual payout, unpaid winners and unredeemed vouchers expired today (unpaids to revenue), taxable revenue and book revenue.

Report is a daily and month to date report, daily and month to date amount need not be reflected in same report.

17.11.5(p) Exception information including: voids, past-post voids, in-progress voids, past-post write, in-progress write, changes in odds, cut-off times, results, event date and all supervisory approvals.

17.11.6 The race and sports computer system documentation for wagering account activity is created on demand, and includes, at a minimum, for a day, month to date, year to date and two-year cumulative basis the following: **Daily, month to date, year to date and two-year cumulative amounts need not be reflected in same report.**

17.11.6(a) Customer transaction detail report that lists, by wagering account and in total, for all wagers accounts: the wagering account number, beginning balance, each deposit (date and amount), wagers and cancelled wagers (ticket number, transaction date and time and ticket description), winning wagers (ticket number, transaction date and time, ticket description and payout amount), net win, withdrawals (date and amount), adjustments (date and amount) and ending balance.

17.11.6(b) Customer transaction summary report that lists, by wagering account and in total, for all wagering accounts: the wagering account number, Paton's name, beginning balance, deposits, amount of wagers (write and cancelled wagers), amount of winning wagers, net win, withdrawals, adjustments and ending balance.

17.12 ACCOUNTING/AUDIT STANDARDS

17.12.1 At least once a quarter the following must be conducted for betting kiosks:

17.12.1(a) Foot the winning tickets and vouchers redeemed for a week and trace the total to the totals recorded in the race and sports computer system and the related accountability document. Documentation, testing and the results of investigations into all variances shall be kept by kiosk.

This procedure may be performed on different kiosks during the quarter so as long that each kiosk's activity is tested once a quarter.

17.12.2 At least annually, foot the write on the restricted computer system record of written tickets for a minimum of three writers/cashiers for each race book and three writers/cashiers for each sports pool for one day and trace the total to the total produced by the race and sports computer system.

- 17.12.3** Foot the customer copy of paid tickets for a minimum of one writer/cashier station for one day per month and trace the totals to those produced by the race and sports computer system.
- 17.12.4** At least annually, for one day, foot the redeemed vouchers for one writer/cashier station and trace the totals to those produced by the race and sports computer system.
- 17.12.5** Daily, for each writer/cashier station except betting kiosks, the write and payouts must be compared to the cash proceeds/disbursements with documented investigations being performed on all variances that meet criteria established in CWCR P&P's.
- 17.12.6** Daily, reconcile the dollar amount of WAT in and WAT out per the WAT by Gaming Area report to the transaction report. Investigate and document any variances.
- 17.12.7** Daily, select a random sample of (5) paid transactions from the race and sports computer system transaction report and trace the transaction to the customer's copy of the paid tickets.
- 17.12.8** Daily for all sports book winning tickets and winning parlay card tickets more than \$10,000, for all race book winning tickets more than \$1,000 and for a random sample of ten of all other winning race and sports book tickets:
- 17.12.8(a)** Tickets shall be recalculated and regraded using the race and sports computer system records of event results.
 - 17.12.8(b)** Date and starting time of the event/race per the results report must be compared to the date and time on the ticket and in the race and sports computer system transaction report.
 - 17.12.8(c)** Terms of the wagers per the race and sports computer system transaction report or other report indicating all point spreads and money lines at which wagers were written are reviewed and compared to an independent source (i.e. newspaper, (or website), sports league website, licensed sports information service or other reputable source).
- 17.12.9** Daily, for payouts made without race and sports computer system authorization at the time of payment including such payouts for contest/tournament winners, accounting/audit personnel must:
- 17.12.9(a)** Trace all payouts to the race and sports computer system transaction report or the purged tickets report to verify the authenticity of the initial wager.
 - 17.12.9(b)** For payouts entered into the race and sports computer system by personnel, compare the manual payout amount to the race and sports computer system amount.

- 17.12.9(c)** For payouts not entered into the race and sports computer system by personnel, enter the payout into the race and sports computer system and compare the manual payout amount to the race and sports computer system amount. If system is inoperative, manually regrade the ticket to ensure the proper payout amount was made.
- 17.12.10** Daily, the race and sports computer summary of events/results report must be traced to an independent source for 5% of all sporting events and 5% of all races to verify the accuracy of starting times if available and result of race/sporting event.
- 17.12.11** Daily for all voided tickets:
- 17.12.11(a)** The race and sports computer system reports which display voided ticket information must be examined to verify that tickets were properly voided in the computer system.
 - 17.12.11(b)** The voided tickets must be examined for a void designation and proper signature. For all not-in-computer voids, the date and time stamp on the ticket for the time of the void.
 - 17.12.11(c)** For a race and sports computer system that prints void tickets, a void ticket attached to the original ticket.
- 17.12.12** System exception reports must be reviewed daily for propriety of transaction and unusual occurrences that must include but not limited to the following; change in odds, cut-off times, results, event data, in-progress events and void authorization.
- Any improper transactions or unusual occurrences noted during review must be investigated and documented.**
- 17.12.13** At least once per quarter, the race and sports computer system reports must be reviewed for proper calculation of the following: amounts held by the book for patron's wagering accounts, amounts accepted by the book as wagers on events whose outcomes have not been determined and amounts owed but unpaid by the book on winning wagers through the period established by the gaming operation for honoring winning wagers.
- 17.12.14** Accounting/audit personnel shall at least one per quarter perform the following:
- 17.12.14(a)** Recalculate and verify the change in the unpaid winners and unredeemed vouchers balance to the total purged tickets and vouchers.
 - 17.12.14(b)** If future wages are accepted, review the race and sports computer system reports to ascertain that future wagers are properly included in write on the date of the event.

- 17.12.14(c)** Select two (2) non-pari-mutuel race quinella tickets, two other non-pari-mutuel race winning tickets and two sports winning tickets to verify that the wager was accepted, and payouts were made in accordance with the posted house rules.
- 17.12.15** Accounting/audit personnel shall review all wagering multiple transaction logs and either ensure that the book wagering reports have been completed for all reportable transactions or prepare book wagering reports for all reportable transactions.
- 17.12.16** Accounting/audit personnel shall ensure the book wagering report is signed by the employee whom prepared the report.
- 17.12.17** Accounting shall remit all book wagering reports to the gaming operation compliance representative.
- 17.12.18** Monthly, accounting/audit personnel review all contests, tournaments, promotional payouts, drawings and giveaway programs to determine proper accounting treatment and proper race and sports book win/loss computation.
- 17.12.19** For all contests, tournaments, promotional payouts (including payouts from computerized player tracking activity), drawings, and giveaway programs the following documentation is maintained:
- 17.12.19(a)** Copies of the information provided to the patrons describing the contests, tournaments, promotional payouts, drawings, and giveaway programs (i.e. brochures, fliers).
 - 17.12.19(b)** Accounting treatment, including general ledger accounts, if applicable.
- 17.12.20** If a progressive pool is used for wagers, accounting/audit personnel must recalculate the progressive increment based on the wagering activity, at least once a week. Any variance is reviewed with the investigation results documented and maintained.
- 17.12.21** At least monthly reconcile the total amount of WAT in and WAT out per the WAP summary report to month-end accrual basis recap report. Reconciliation must be documented and maintained. Any variances shall be reviewed, documented and maintained.
- 17.12.22** At least quarterly, all sensitive race and sports keys must be inventoried and reconciled to records of keys made, issued and destroyed. Investigations must be performed for all keys unaccounted for, investigation must be documented and maintained.
- Sensitive keys include but are not limited to: keys used to access restricted computer storage media and/or restricted equipment used to conduct the race and sports book.**
- 17.12.23** At least monthly, accounting/audit personnel must perform control as delineated in Section 1.5 **(2)6.8.** of these Internal Controls.

17.12.24 At least annually, the computerized player tracking system must be reviewed by personnel independent of personnel who set up or make changes to the system parameters to ensure all configuration parameters are accurate and have not been altered without appropriate management authorization.

17.12.24(a) System shall be tested, if possible to verify accuracy of the configuration parameters; and

17.12.24(b) Test results must be documented and maintained. Note: Documentation must be maintained evidencing the performance of race and sports procedures, any exceptions noted and follow-up of all race and sports audit exceptions.

17.13 STATISTICS

17.13.1 Reports must be maintained for each month and year-to-date that indicate the total amount of wagers accepted, total amount paid out on winning wagers, the net amount won by the book and the win-to-write percentage for:

17.13.1(a) Each sport (i.e. baseball, basketball, football, etc.);

17.13.1(b) Sports parlay cards;

17.13.1(c) Non-Pari-mutuel horse/greyhound racing.

17.13.2 Reports must be maintained for each month and year-to-date which indicates, for pari-mutuel horse racing, the total amount of wagers accepted, the net amount won by the book, and the win-to-write percentage.

17.13.3 Management independent of the sports and race book must review month-end race and sports statistical reports for any large or unusual statistical fluctuations. Investigation must be completed within 30 days after the generation of the month-end race and sports statistical report.

17.13.4 Review of reports in **17.13.1** & **17.13.2** must be conducted to compare the current period statistics for each type of event with those of applicable prior periods with investigations performed for statistical fluctuations of a month more than +/- 5%.

Note: Comparisons include the current month to the same month from the previous year and a rolling year-to-date to the same year-to-date period from the prior year.

17.13.5 Results of any investigations must be documented and maintained.

17.14 PAYOUT PROCEDURE FOR MAIL-IN WINNING RACE AND SPORTS TICKETS AND VOUCHERS

17.14.1 Personnel independent of the race and sports book must receive the original winning race/sports tickets and vouchers.

- 17.14.2** Personnel independent of the race and sports book must record the winning race/sports tickets and vouchers on a log as a mail pay. This log must include the date received, patron's name, and race/sports ticket numbers and voucher numbers.
- 17.14.3** The winning race/sports tickets and vouchers must be entered into the race and sports computer system by race and sports personnel for validation and cancellation.
- 17.14.4** Accounting/audit personnel must compare the "paid" winning race/sports tickets and "paid" vouchers to the mail pay log and the race and sports computer system report for paid winning race and sports tickets and vouchers. Any discrepancies must be documented and reviewed with race and sports and accounting management personnel.
- 17.14.5** If accounting/audit personnel are involved with **17.14.1** & **17.14.2** above, additional accounting/audit personnel must review the patron's correspondence submitted, the winning race/sports tickets and vouchers, the mail pay log and the race and sports computers report for "paid" winning race and sports tickets and "paid" vouchers for any discrepancies. Any discrepancies must be documented and resolved prior to remitting the payment to the patron.

17.15 BOOK WAGERING REPORTS

- 17.15.1** Within 24 hours after the end of a designated 24-hour period, wagering multiple transaction logs created pursuant to controls in this section of the TICS and STGC Regulations must be submitted to the accounting department.
- 17.15.2** If book wagering reports are prepared by race and sports personnel pursuant to controls in this section of the TICS and STGC regulations the completed book wagering reports must be submitted to the accounting department no later than 24 hours after month end.

17.16 COMPUTERIZED PLAYER TRACKING SYSTEM

- 17.16.1** The addition/deletion of points to player tracking accounts other than through an automated process related to actual play must be sufficiently documented (including substantiation of reasons for increases) and authorized/performed by supervisory personnel of the player tracking, promotions, or race and sports departments. The addition/deletion of points to player tracking accounts authorized by supervisory personnel is documented and is randomly verified by accounting/audit personnel on a quarterly basis.
- 17.16.2** Employees who redeem points for patrons cannot have access to inactive or closed accounts without supervisory personnel authorization. Documentation of such access and approval is created and maintained.
- 17.16.3** Patron identification is required when redeeming points without a player tracking card.

17.16.4 Changes to the player tracking system parameters, such as point structures and employee access, must be performed by supervisory personnel independent of the race and sports department. Alternatively, changes to player tracking system parameters may be performed by race and sports supervisory personnel if sufficient documentation is generated and the propriety of the changes are randomly verified by personnel independent of the race and sports department on a quarterly basis.

17.16.5 All other changes to the player tracking system must be appropriately documented.

17.16.6 Rules and policies for player tracking accounts including the awarding, redeeming and expiration of points are prominently displayed or available for patron review at the licensed location.

17.17 SUREVEILLANCE STANDARDS

17.17.1 The surveillance system must possess the capability to monitor and record general activities in each race book and sports pool ticket writer and cashier area, with sufficient clarity to identify the employees performing the different functions.



PARI-MUTUEL AND OFF-TRACK BETTING SECTION 18

18.0 GENERAL

Hub: References to the pari-mutuel systems used by pari-mutuel race books for commingling wagers with race tracks.

Computer System: Any system that runs the Race and Sports book and/or Pari-Mutuel & Off-Track Betting

18.0.1 System Security Standards must conform to **Section 8** of the STGC TICS.

18.0.2 The pari-mutuel book must also comply with **Section 17** of the STGC TICS when not in conflict with this section and if applicable to the pari-mutuel operation.

18.1 GAME PLAY STANDARDS

18.1.1 The gaming operation must establish P&P's that describe the process for ensuring the integrity of the pari-mutuel and OTB games with segregation of duties, but not limited to:

18.1.1(a) Procedures for hardware failure, power failure, fire, etc.

18.1.1(b) Ticket generation;

18.1.1(c) Voiding tickets;

18.1.1(d) Winning ticket verification;

18.1.1(e) Payment and cancelation procedures;

18.1.1(f) Incoming and outgoing banks will be independently verified;

18.1.1(g) Adequate documentation of all pertinent Pari-Mutuel and OTB information must be generated by the computer system; and

18.1.1(h) Documentation must be restricted to only authorized personnel.

18.2 PARI-MUTUEL AND OTB PERFORMANCE

18.2.1 The gaming operation must establish P&P's that describe how records are maintained and the statistical reports generated and reviewed.

18.3 WAGERING STANDARDS

- 18.3.1** All pari-mutuel wagers must be transacted through the pari-mutuel computer system. If computer communication fails between the pari-mutuel book and the hub, no tickets may be manually written.
- 18.3.2** Each pari-mutuel computer system shall record when the writer/cashier signs on/off and indicate the writer's/cashiers identify, date/time, station number, if the station was opened/closed.
- 18.3.3** No pari-mutuel race wager may be accepted after the occurrence of the posted time of the race.
- 18.3.4** Non-pari-mutuel wagers are prohibited at "pari-mutuel only" books.
- 18.3.5** Upon accepting a wager, a record of the wager must be created in the pari-mutuel computer system which includes the following:
- 18.3.5(a)** Ticket number;
 - 18.3.5(b)** Date and time; and
 - 18.3.5(c)** Terms of the wager (ticket description).
 - 18.3.5(c)(1)** Event/racing meet (race track);
 - 18.3.5(c)(2)** Event/race number;
 - 18.3.5(c)(3)** Event/race date;
 - 18.3.5(c)(4)** Wager selection (i.e. horse number);
 - 18.3.5(c)(5)** Type of wager (i.e. win, place and show, etc.);
 - 18.3.5(c)(6)** Dollar amount wagered.
- 18.3.6** STGC TICS Section **17.2.3** through **17.2.10** apply to pari-mutuel and off-track betting.

18.4 PAYOUT STANDARDS

- 18.4.1** STGC TICS Section **17.4** applies to pari-mutuel and off-track betting.

18.5 CHECKOUT STANDARDS

- 18.5.1** STGC TICS Section **17.6** applies to pari-mutuel and off-track betting.

18.6 COMPUTER REPORTS

- 18.6.1** Adequate documentation of all pertinent pari-mutuel information is generated by the pari-mutuel computer system.

18.6.2 STGC TICS Section **17.11.2** through **17.11.4** apply to pari-mutuel and off-track betting.

18.6.3 Pari-mutuel computer system documentation must be created daily and include at least the following reports:

18.6.3(a) Transaction report(s) must lists, by writer/cashier station, each ticket sold, voided and payouts: the ticket number, transaction date and time, writer/cashier station number, writer/cashier name, ticket description and amount of transaction.

18.6.3(a)(1) Report must list by writer/cashier, and in total, the amount of sales, voids, and payouts.

18.6.3(b) Session sales summary reports must lists, for each meet, each race and in total by meet and for all meets:

18.6.3(b)(1) Session gross sales, cancels, cancels from previous sales, and total sales; and

18.6.3(b)(2) Total sales from the previous session, total sales for the session and the previous session combined, refunds and net sales.

18.6.3(b)(3) For the purposes of this control, session means each gaming day.

18.6.3(c) STGC TICS Section **17.11.5(b)** applies to pari-mutuel and off-track betting.

18.6.3(d) Cashed ticket report(s) must lists, by meet, the tickets cashed including: Ticket number, writer/cashier, ticket description and the amount of payout; and

18.6.3(d)(1) Reports must list the total amount of payouts by meet and the grand total for all meets; and

18.6.3(d)(2) Cashed tickets may be combined into reports as stated in **18.6.3(a)** of this section.

18.6.3(e) Vouchers sold and redeemed report(s) must list by writer/cashier, for each voucher sold and redeemed: the voucher number, the transaction (i.e. sold/cashed), transaction date/time, writer/cashier station number, writer/cashier name, and amount of voucher.

18.6.3(e)(1) Reports must list by writer/cashier station, and in total for all writer/cashier stations, the amount of vouchers sold and the amount of vouchers redeemed.

18.6.3(e)(2) Vouchers sold and redeemed may be combined into reports as stated in **18.6.3(a)** of this section.

18.6.3(f) Refunded ticket report that lists for the day (session), for each ticket refunded: the ticket number, ticket description, session, refund amount and total of all

refunds. Race and race number are not required to be identified on the refund tickets report if the transaction is reflected in the cashed ticket report or transaction report.

18.6.3(g) Teller detail report that lists by writer/cashier and in total: the amount of tickets sold, tickets cashed, tickets canceled, returns, draws, vouchers sold, vouchers cashed, wagering account deposits, wagering account withdrawals, wagering account tickets sold, wagering account tickets cashed and overages or shortages.

18.6.3(h) Teller balance report that lists for the day (session) by writer/cashier and in total: the amount of tickets/vouchers sold, tickets/vouchers cashed, tickets canceled, wagering account deposits, wagering account withdrawals, fills and credits, amount computed as cash turn-in, actual reported as cash turn-in and overages or shortages.

18.6.3(i) Future reconciliation report(s) must follow Section **17.11.5(d)** of the STGC TICS.

18.6.3(j) Future Reports:

18.6.3(j)(1) Future back in detail report(s) must follow Section **17.11.5(e)** of the STGC TICS.

18.6.3(j)(2) Future ticket detail report(s) must follow Section **17.11.5(f)** of the STGC TICS.

18.6.3(l) Unpaid Reports:

18.6.3(k)(1) Unpaid winners detail report(s) must follow Section **17.11.5(g)** of the STGC TICS.

18.6.3(k)(2) Unredeemed voucher detail report(s) must follow Section **17.11.5(h)** of the STGC TICS.

18.6.3(l) Purge Reports:

18.6.3(l)(1) Purge detail ticket report(s) must follow Section **17.11.5(i)** of the STGC TICS.

18.6.3(l)(2) Purge detail voucher report(s) must follow Section **17.11.5(j)** of the STGC TICS.

18.6.3(m) Wagering Account Reports:

18.6.3(m)(1) Daily account wagering detail report(s) must follow Section **17.11.5(m)** of the STGC TICS.

18.6.3(m)(2) Daily account wagering summary report(s) must follow Section **17.11.5(n)** of the STGC TICS.

18.6.3(n) Daily recap report that lists for each meet and total for all meets, the total write, refunds, net write, payout paid today for event on previous days, payout from wagers written today and paid today, unpaid winners from events/races occurred today, total amount paid today, unpaid winners and unredeemed vouchers expired today and beginning and ending unpaid winners and unredeemed voucher balances.

18.6.3(o) Exception history report that lists for the day, exception time, employee involved, and dollar amount. Pari-mutuel computer system function exceptions including but not limited to sign-in/outs and supervisor cancels.

18.6.3(p) Void exception report (i.e. cancelled ticket report) that lists for the day, the ticket number, date and time of the void, station number, writer/cashier voiding the ticket, supervisor authorizing the void and ticket description.

18.6.3(q) Reconciliation report that list for each meet/race and in total for all meets: net sales, negative breakage, commission, positive breakage, paid and unpaid winning wagers, parlay breakage and deposits.

18.7 WAGERING ACCOUNT REPORTS

18.7.1 Reports in **18.7** must include at a minimum, for a time period of a day, month, year and two-year cumulative basis.

18.7.1(a) Wagering account activity detail report must list by wagering account and in total for all wagering accounts: wagering account number, beginning balance, each deposit (date and amount), wagers and void wagers, winning wagers and refunds, net wagering activity, withdrawals, adjustments and ending balance.

18.7.1(b) Wagering account activity summary report must list by wagering account and in total for all wagering accounts: wagering account number, patron's name, gaming operation name, beginning balance, deposits, amount of wagers, amount of winning wagers, net wagering activity, withdrawals, adjustments and ending balance.

18.8 MONTH-END REPORTS

18.8.1 Month-end reconciliation report must be created and used when computing pari-mutuel gross revenue, this report must list for each meet, by day, the amount of: net sales, negative breakage, commission, positive breakage, paid and unpaid winning wagers, parlay breakage and deposit. This report must list the month-end totals for each meet and in total.

18.9 ACCOUNTING/AUDIT STANDARDS

18.9.1 Accounting/audit employee must examine the daily reconciliation report to compare the sales and paid amount on the report to the amount on the daily recap report produced by the pari-mutuel computer system and recalculate the net amount due to or from the hub.

18.9.2 Accounting/audit personnel must verify daily cash turn-in by comparing the total actual cash turned in to the total turn-in amount on the daily teller balance report.

18.9.3 At least for one race/event each day, accounting/audit personnel must verify commission per the daily reconciliation report by recalculating race/event commissions.

18.9.4 For the track associated with the race/event tested in **18.9.3** above, accounting/audit personnel must verify daily transfers due to/from the hub by recalculating the deposits.

Net sales plus negative breakage minus commission, positive breakage and paid and unpaid winning wager equals deposit.

18.9.5 Accounting/audit personnel must produce a pari-mutuel track fee report that lists, for each week and for the month, for each track and for all tracks in total, the track fees and adjustments.

The book receives from the hub, on a weekly basis, a track fee report that lists for the book, based upon the wagers accepted by the book, the track fees due by track.

18.9.6 Accounting/audit personnel must trace the track/event fees and track/event fee adjustments to the monthly invoices received from the hub.

18.9.7 Accounting/audit personnel must produce a pari-mutuel revenue recap report to calculate gross revenue on a daily and month-to-date basis including the following totals: commission, positive breakage, negative breakage, track/event fees, track/event fee adjustments, purged tickets and gross revenue.

18.9.8 At least once a quarter the following must be conducted for betting kiosks:

18.9.8(a) Foot the tickets and vouchers redeemed for a week and trace the totals to the totals recorded in the pari-mutuel computer system and the related accountability document. Documentation, testing and the results of investigations into all variances shall be kept by kiosk.

This procedure may be performed on different kiosks during the quarter so as long that each kiosk's activity is tested once a quarter.

18.9.9 Accounting/audit personnel must perform the following on a daily basis for payouts made without pari-mutuel computer system authorization at the time of payment:

18.9.9(a) Trace all payouts to the pari-mutuel computer system transaction report or the purged tickets report to verify authenticity of the initial wager.

18.9.9(b) For payouts subsequently entered into the pari-mutuel computer system by race and sports personnel, compare the manual payout amount to the pari-mutuel computer system amount.

18.9.9(c) For payouts not entered into the pari-mutuel computer system by race and sports personnel, enter the payout into the pari-mutuel computer system and compare the manual payout amount to the pari-mutuel computer system amount. If the system is inoperative, manually regrade the ticket to ensure the proper payout amount was made.

18.9.10 System exception reports must be reviewed daily for propriety of transaction and unusual occurrences that must include but not limited to the following; void authorizations and manually paid tickets.

Any improper transactions or unusual occurrences noted during review must be investigated and documented.

18.9.11 Daily for all voided tickets:

18.9.11(a) The pari-mutuel computer system reports which display voided ticket information must be examined to verify that tickets were properly voided in the computer system.

18.9.11(b) The voided tickets must be examined for a void designation and proper signature. For all not-in-computer voids, the date and time stamp on the ticket for the time of the void.

18.9.11(c) For a pari-mutuel computer system that prints void tickets, a void ticket attached to the original ticket.

18.9.12 At least one day each week for one meet/race, verify all the race results as produced by the pari-mutuel computer system to the results provided by the wire service.

18.9.13 At least one day each week, regrade 10 paid tickets to ensure accuracy and propriety.

18.9.14 Daily select a random sample of 5 paid transactions from the pari-mutuel computer system cashed tickets report and trace the transaction to the customer's copy of the paid ticket.

18.9.15 If applicable, for pari-mutuel only books, for one day each week, review all wagers to determine whether any non-pari-mutuel wagers were accepted.

18.9.16 Monthly, accounting/audit personnel must reconcile gross revenue from the month-end pari-mutuel gross revenue recap report to the general ledger. This reconciliation must

be documented and maintained. Any variances must be reviewed, documented and maintained.

- 18.9.17** At least once per quarter, an inventory of all sensitive pari-mutuel keys must be performed and reconciled to records of keys made, issued and destroyed. Investigations must be performed for all keys not accounted for. All investigations must be documented and maintained.

Sensitive keys include but not limited to: keys used to access restricted computer storage media and/or restricted equipment used to conduct the pari-mutuel book and to the date and time stamping machines.

- 18.9.18** On an annual basis for one day, accounting/audit personnel must perform the following for one writer/cashier station:

18.9.18(a) Foot the wagers on the restricted pari-mutuel computer system record and trace to the total produced by the pari-mutuel computer system.

18.9.18(b) Foot the customer copy of paid tickets and trace to the total produced by the pari-mutuel computer system.

18.9.18(c) Foot cashed vouchers and trace to the total produced by the pari-mutuel computer system.

- 18.9.19** At least one day per quarter, accounting/audit personnel shall:

18.9.19(a) Recalculate and verify the change in the unpaid winners and unredeemed vouchers balance to the total purged tickets and vouchers.

18.9.19(b) If future wagers are accepted, review the pari-mutuel computer system to ascertain that future wagers are properly included in write on the day of the event.

- 18.9.20** Documentation must be maintained evidencing the performance of pari-mutuel audit procedures, the exceptions noted and follow-up of all pari-mutuel audit exceptions.