

# Oneida Tribe of Indians of Wisconsin

## BUSINESS COMMITTEE



Oneidas bringing several hundred bags of corn to Washington's starving army at Valley Forge, after the colonists had consistently refused to aid them.



UGWA DEMOLUM YATEHE  
Because of the help of this Oneida Chief in cementing a friendship between the six nations and the colony of Pennsylvania, a new nation, the United States was made possible.

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### BC Resolution # 6-01-05-B

#### Resolution Adopting Oneida Gaming Minimum Internal Control Regulations Amendments

- WHEREAS, the Oneida General Tribal Council is the duly recognized governing body of the Oneida Tribe of Indians of Wisconsin, and
- WHEREAS, the General Tribal Council has been delegated the authority of the Constitution of the Oneida Tribe of Indians of Wisconsin, and
- WHEREAS, the Oneida Business Committee may be delegated duties and responsibilities by the Oneida General Tribal Council and is at all times subject to the review powers of the Oneida General Tribal Council, and
- WHEREAS, the Tribe has entered into the Second Amendment to the Gaming Compact by which the Tribe is authorized to operate additional Class III gaming, and
- WHEREAS, the Second Amendment to the Gaming Compact requires the Tribe to implement Minimum Internal Controls for all games at least as stringent as the federal regulations promulgated by the National Indian Gaming Commission and submit such regulations to the State of Wisconsin, and
- WHEREAS, the Oneida Business Committee approved the Oneida Gaming Minimum Internal Control Regulations through passage of BC #7-02-03-E, amended BC #4-28-04-A, and
- WHEREAS, the Oneida Nation Gaming Ordinance was adopted by the General Tribal Council on July 5, 2004 through passage of GTC#7-05-04-A, amended BC#7-14-04-A, and
- WHEREAS, there is a need to have consistent terminology between the Oneida Nation Gaming Ordinance and the Oneida Gaming Minimum Internal Control Regulations, and
- WHEREAS, statements concerning the internal management of an area are exempt from the Administrative Procedures Act (APA) requirements for adoption of rules/regulations.

NOW THEREFORE BE IT RESOLVED, that the Oneida Business Committee hereby adopts the following amendments to the Oneida Gaming Minimum Internal Control Regulations.

Article III shall be amended and re-numbered to add the following definition:

*"Gaming Operation"* means Tribally owned or Tribally operated economic entity that conducts Class II and/or Class III gaming on Tribal land.

3-12 shall be deleted in its entirety and replaced with the following:

3.12 *"Base level"* means the statistical win to statistical drop percentage for the previous fiscal year.

3-24 shall be deleted in its entirety and replaced with the following:

3-24. *"Cage"* means a secure work area for cashiers and a secure storage area for the bankroll.

3-27 shall be deleted in its entirety and replaced with the following:

3-27. *"Card game"* means a game in which the house is not party to wagers and from which the house receives compensation in the form of a rake, a time buy-in, or other fee or payment from a player for the privilege of playing.

3-32 shall be deleted in its entirety and replaced with the following:

3-32. *"Chips"* means cash substitutes, in various denominations, issued by a Gaming Operation and used for wagering.

3-69 shall be deleted in its entirety and replaced with the following:

3-69. *"Employee"* means any executive, worker, independent contractor or agent of the Oneida Tribe that works for or at a Gaming Operation.

3-81 shall be deleted in its entirety and replaced with the following:

3-81. *"Gaming Facility"* means any location or structure, stationary or movable, wherein gaming is permitted, performed, conducted, or operated. Gaming Facility does not include the site of a fair, carnival, exposition, or similar occasion, or any location or structure outside of the State of Wisconsin.

3-96 shall be deleted in its entirety and replaced with the following:

3-96. *"In-house progressive gaming machine"* means an individual slot machine or one linked to a group of machines located in an Oneida Tribal Gaming Facility where the jackpot amount increases with each coin wagered by the player.

3-100 shall be deleted in its entirety and replaced with the following:

3-100. *"Internal Audit"* means individuals who perform an audit function of a Gaming Operation that are independent of the department subject to audit. Independence is obtained through the organizational reporting relationship, as the internal audit department shall not report to Tribal Gaming Management. Internal audit activities should be conducted in a manner that permits objective evaluation of areas examined. Results of audits are generally communicated to Tribal Gaming Management. Audit exceptions generally require follow-up.

3-122 shall be deleted in its entirety and replaced with the following:

3-122. "*On-line gaming machine monitoring system*" means a system used by a Gaming Operation to monitor gaming machine meter readings and/or other activities on an on-line basis.

3-134 shall be deleted in its entirety and replaced with the following:

3-134. "*Pit podium*" means a stand located in the middle of the tables used as a work space and record storage area for gaming supervisory personnel.

3-143 shall be deleted in its entirety and replaced with the following:

3-143. "*Promotional payouts*" means merchandise and awards given to players by the Gaming Operation based on wagering activity.

3-152 shall be deleted in its entirety and replaced with the following:

3-152. "*Revenue Center*" means a division or department of a Gaming Operation that is responsible for producing revenue (e.g., gaming machines, table games, pull tabs, bingo, food concessions, and retail division).

3-155 shall be deleted in its entirety and replaced with the following:

3-155. "*Security*" means a department within or utilized by a Gaming Operation whose employees assist in maintaining compliance with all internal controls but do not participate in operating table games or gaming machines, and do not participate in cage duties.

3-164 shall be deleted in its entirety and replaced with the following:

3-164. "*Surveillance room*" means a secure location(s) used primarily for casino surveillance.

3-168 shall be deleted in its entirety and replaced with the following:

3-168. "*Table inventory form*" means the form used by gaming supervisory personnel to document the inventory of chips, coins, and tokens on a table at the beginning and ending of a shift.

3-179 shall be deleted in its entirety and replaced with the following:

3-179. "*Tribal Gaming Management*" means the Oneida Tribe's authorized officials, employees, or agents responsible for the Gaming Operation.

3-189 shall be deleted in its entirety and replaced with the following:

3-189. "*Wide area progressive gaming machine*" means a progressive gaming machine that makes deferred payouts where individual machines are linked to machines in other Facilities and all the machines affect the progressive amount. As a coin is inserted into a single machine, the progressive meter on all of the linked machines increases.

4-1 shall be deleted in its entirety and replaced with the following:

4-1. *Application of Articles to Gaming Facility Tiers.* Articles I through IX of the OGMICR, are applicable to all Gaming Facilities. Article X is applicable to all Tier A Gaming Facilities. Article XI is applicable to all Tier B Gaming Facilities. Article XII is applicable to all Tier C Gaming Facilities.

4-2 shall be deleted in its entirety and replaced with the following:

4-2. *Determination of Tier.* The determination of tier level shall be made based upon the annual gross gaming revenues for each Gaming Facility indicated within the Gaming Operation's audited financial statements. Gaming Facilities moving from one tier to another shall have nine (9) months from the date of the independent certified public accountant's audit report to achieve compliance with the requirements of the new tier.

5-2(1) shall be deleted in its entirety and replaced with the following:

5-2. *Jackpot Payouts, Gaming Machine Fills, Short Pays, and Accumulated Credit Payout.*

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

1. Date and time;
2. Machine number and denomination;
3. Dollar amount of payout or description of personal property (e.g., jacket, car, etc.), including fair market value;
4. Type of promotion (e.g., double jackpots, four of a kind bonus, etc.); and
5. Signature of at least one employee authorizing and completing the transaction.

5-3 shall be deleted in its entirety and replaced with the following:

5-3. *Hopper Adjustments.*

- a. Proper support and documentation of all hopper adjustments must be maintained. If the hopper drop/count is performed at the same time a regular drop/count is conducted, then hopper and drop bucket funds must not be co-mingled; funds, as well as the corresponding accountability, must remain separate.
- b. Hopper adjustments must be made when the denomination is changed for a machine or when moving a machine from one Gaming Facility to another Gaming Facility.

5-6(c)(3) shall be deleted in its entirety and replaced with the following:

5-6. *Wide Area Progressive Systems.* All wide area progressive systems shall conform to the following standards.

c. The Tribe shall have approved procedures developed, implemented and documented for:

1. Reconciliation of meters and jackpot payouts;
2. Collection/drop of gaming machine funds;
3. Jackpot verification and payment and billing to Gaming Operation on a pro rata basis;
4. System maintenance;
5. System accuracy; and
6. System security.

5-12(a) shall be deleted in its entirety and replaced with the following:

5-12. *Cash-Out Tickets.* For gaming machines that utilize cash-out tickets, the following standards shall apply:

- a. In addition to the applicable auditing and accounting standards in Section 5-9, 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.

5-12(c) shall be deleted in its entirety and replaced with the following:

5-12. *Cash-Out Tickets.* For gaming machines that utilize cash-out tickets, the following standards shall apply:  
c. The customer may redeem the cash-out ticket at a change booth or cashier's cage. Alternatively, if a Gaming Operation utilizes a remote computer validation system, the Tribe, or Tribal Gaming Management as approved by the Tribe, shall develop alternate standards for the maximum amount that can be redeemed, which shall not exceed \$2,999.99 per cash-out transaction.

5-12(j) shall be deleted in its entirety and replaced with the following:

5-12. *Cash-Out Tickets.* For gaming machines that utilize cash-out tickets, the following standards shall apply:  
j. The Tribe, or Tribal Gaming Management as approved by the Tribe, shall establish and Tribal Gaming Management shall comply with procedures to control cash-out ticket paper. These procedures shall:  
1. Mitigate the risk of counterfeiting of cash-out ticket paper;  
2. Adequately control the inventory of cash-out ticket paper; and  
3. Provide for the destruction of all unused cash-out ticket paper.  
Alternatively, if the Gaming Operation utilizes a computer validation system, this standard shall not apply.

5-19(d) shall be deleted in its entirety and replaced with the following:

5-19. *Standards for Playing Cards and Dice.*

d. 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.

5-19(e) shall be deleted in its entirety and replaced with the following:

5-19. *Standards for Playing Cards and Dice.*

e. Notwithstanding the provisions 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 Tribe.

5-22(a) shall be deleted in its entirety and replaced with the following:

5-22. *Controls over Bingo Balls.*

a. The Tribe, or Tribal Gaming Management as approved by the Tribe, shall establish and the Gaming Operation shall comply with, procedures that ensure the correct calling of numbers selected in the bingo game.

5-25(c) shall be deleted in its entirety and replaced with the following:

5-25. *Gaming Play Standards.*

c. If the Gaming Operation utilizes electronic equipment in connection with the play of bingo, then the following standards shall also apply:

1. If the electronic equipment contains a bill acceptor, then the drop and count sections 10-5 and 10-6, 11-5 and 11-6, or 12-5 and 12-6 (as applicable) shall also apply;
2. If the electronic equipment uses a bar code or microchip reader, the reader shall be tested periodically by an entity independent of bingo department to determine that it is correctly reading the bar code or the microchip; and
3. If the electronic equipment returns a voucher or payment slip to the player, then the standards for coinless/cashless gaming machines set forth in section 5-13 (as applicable) shall apply.

5-27 shall be deleted in its entirety and replaced with the following:

5-27. *Promotional Payouts and Awards.* If the Gaming Operation offers promotional payouts or awards for bingo, the payout form/documentation shall include the following information:

- a. Date and time;
- b. Dollar amount of payout or description of personal property (e.g., jacket, car, etc.), including fair market value;
- c. Type of promotion; and
- d. Signature of at least one employee authorizing and completing the transaction.

5-32 shall be deleted in its entirety and replaced with the following:

*Electronic Equipment.* If the Gaming Operation utilizes electronic equipment in connection with the play of pull tabs, then the following standards shall also apply:

- a. If the electronic equipment contains a bill acceptor, then the drop and count provisions set forth in sections 10-5 and 10-6, 11-5 and 11-6, or 12-5 and 12-6 (as applicable) shall also apply.
- b. If the electronic equipment uses a bar code or microchip reader, the reader shall be tested periodically to determine that it is correctly reading the bar code or microchip.
- c. If the electronic equipment returns a voucher or a payment slip to the player, then cash-out ticket standards set forth in section 5-12 (as applicable) shall apply.

5-35(d) shall be deleted in its entirety and replaced with the following:

5-35. *Inventory.* Pull tab inventory (including unused tickets) shall be controlled, so as to assure the integrity of the pull tabs.

- d. 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.

5-37(g) shall be deleted in its entirety and replaced with the following:

5-37. *Standards for Keno.*

g. Promotional payouts or awards.

1. If a Gaming Operation offers promotional payouts or awards, the payout form/documentation shall include the following information:

- A. Date and time;
- B. Dollar amount of payout or description of personal property (e.g., jacket, toaster, car, etc.), including fair market value;
- C. Type of promotion; and
- D. Signature of at least one employee authorizing and completing the transaction.

5-37(h) shall be deleted in its entirety and replaced with the following:

5-37. *Standards for Keno.*

h. Standards for statistical reports.

1. Records shall be maintained that include win and write by individual writer for each day.
2. Records shall be maintained that include win, write, and win-to-write hold percentage for:

- A. Each shift;
- B. Each day;
- C. Month-to-date; and
- D. Year-to-date or fiscal year-to-date as applicable.

3. A manager independent of the keno department shall review keno statistical data at least on a monthly basis and investigate any large or unusual statistical variances.
4. At a minimum, investigations shall be performed for statistical percentage fluctuations from the base level for a month in excess of three percent (3%). The base level shall be defined as the win percentage for the previous business year or the previous twelve (12) months.
5. Such investigations shall be documented, maintained for inspection, and provided to authorized Tribal personnel upon request.

5-37(m) shall be deleted in its entirety and replaced with the following:

5-37. *Standards for Keno.*

m. Equipment standards.

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).
2. Keno equipment maintenance (excluding keno balls) shall be independent of the operation of the keno game.
3. Keno maintenance personnel shall report irregularities to management personnel independent of the keno department.
4. If a barcode or microchip reader is used 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.

5-37(p) shall be deleted in its entirety and replaced with the following:

5-37. *Standards for Keno.*

- p. Manual keno. For manual keno games, alternate procedures that provide at least the level of control described by the standards in this section shall be developed and implemented.

5-38(a) shall be deleted in its entirety and replaced with the following:

5-38. *Standards for Pari-Mutuel Wagering.*

a. Exemptions.

1. The requirements of this section shall not apply to a Gaming Operation that houses pari-mutuel wagering operations conducted entirely by a simulcast service provider licensed by the State of Wisconsin pursuant to Chapter 562 of the Wisconsin Statutes as an operator if the following requirements are met:
  - A. The simulcast service provider utilizes its own employees for all aspects of the pari-mutuel wagering operation;
  - B. The Gaming Operation posts, in a location visible to the public, that the simulcast service provider and its employees are wholly responsible for the conduct of pari-mutuel wagering offered at that location;
  - C. The Gaming Operation receives a predetermined fee from the simulcast service provider; and
  - D. The Tribe, or Tribal Gaming Management as approved by the Tribe, shall establish and Tribal Gaming Management shall comply with standards that ensure that the Gaming Operation receives, from the racetrack, its contractually guaranteed percentage of the handle.
2. Gaming Operations that contract directly with a state regulated racetrack as a simulcast service provider, but whose on-site pari-mutuel operations are conducted wholly or in part by tribal gaming employees, shall not be required to comply with paragraphs (k)(5) through (k)(9) of this subsection.
  - A. If any standard contained within this subsection conflicts with state law, the Compact, or a contract, then the Gaming Operation shall document the basis for noncompliance and shall

maintain such documentation for inspection by the Tribe and the National Indian Gaming Commission.

B. The Tribe, or Tribal Gaming Management as approved by the Tribe, shall establish and Tribal Gaming Management shall comply with standards that ensure that the Gaming Operation receives, from the racetrack, its contractually guaranteed percentage of the handle.

5-38(g) shall be deleted in its entirety and replaced with the following:

5-38. *Standards for Pari-Mutuel Wagering.*

g. Visual Display. Each Gaming Operation will visually display to patrons, through direct communications with the host track or totalizator system operator, the current odds and minutes to post for each race that bets are being accepted as well as the official results and payoffs. The odds and post information will be displayed at least 10 minutes prior to the scheduled post time and will be updated at least once every 90 seconds prior to post time. In cases where the visual display is interrupted or unavailable, the simulcast betting parlor will cease accepting bets for that host track until the visual display is restored.

5-38(h) shall be deleted in its entirety and replaced with the following:

5-38. *Standards for Pari-Mutuel Wagering.*

h. Tickets.

1. Issuance of tickets at a betting station.

A. Whenever a betting station is opened for wagering or turned over to a new writer/cashier, the writer/cashier shall sign on and the computer shall document Gaming Operation name (or identification number), station number, the writer/cashier identifier, and the date and time.

B. A betting ticket shall consist of at least two parts:

i. An original, which shall be transacted and issued through a printer and given to the customer; and

ii. A copy that shall be recorded concurrently with the generation of the original ticket either on paper or other storage media (e.g., tape or diskette).

C. Upon accepting a wager, the betting ticket that is created shall contain the following:

i. A unique transaction identifier;

ii. Gaming Operation name (or identification number) and station number;

iii. Race track, race number, horse identification or event identification, as applicable;

iv. Type of bet(s), each bet amount, total number of bets, and total take;

v. Date and time; and

vi. An expiration date.

D. The totalizator system brands the ticket with a paid designation, the amount of payment and date, or if a teller manually inputs the ticket sequence number into the terminal, the teller immediately date stamps and writes/stamps a paid designation on the patron's ticket.

E. All tickets shall be considered final at post time.

F. If a Gaming Operation voids a betting ticket written prior to post time, it shall be immediately entered into the system.

G. Future wagers shall be accepted and processed in the same manner as regular wagers.

2. Payment of tickets.

A. Except as provided in the house rules, simulcast betting parlors shall make payment on a winning wager to the person who presents the betting ticket representing the wager.

B. Prior to making payment on a ticket, the writer/cashier shall input the ticket for verification and payment authorization.

C. The totalizator system shall be incapable of authorizing payment on a ticket that has been previously paid, a voided ticket, a losing ticket, or an unissued ticket.

D. A simulcast betting parlor will pay winning betting tickets in accordance with official race results as determined by the host track, irrespective of whether wagering information from the simulcast betting parlor was included in the host track's commingled pari-mutuel pool, unless a refund provision is contained in the house rules.

E. A simulcast betting parlor may use the information received from live audio visual signals to determine the winners of or payoffs on bets in the event the totalizator system is unable to relay that information to the simulcast betting parlor.

3. Manual payment of tickets.

A. In case of totalizator system failure, tickets may be paid. In those instances where system failure has occurred and tickets are manually paid, a log will be maintained which includes:

- i. Date and time of system failure.
- ii. Reason for failure.
- iii. Date and time system restored.

B. All manually paid tickets are entered into the computer system as soon as possible to verify the accuracy of the payout (this does not apply to purged, unpaid winning tickets). All manually paid tickets must be reverified as part of the end-of-day audit process should the computer system be inoperative.

4. Cancellation of Tickets.

A. A ticket can be canceled manually by inputting the ticket sequence number and immediately writing/stamping a cancellation designation on the original ticket. All manual cancellations are signed by the teller and the supervisor at the time of the cancellation.

B. All cashed/cancelled tickets shall be submitted to the Accounting Department at the end of the day.

C. All cashed and canceled tickets will be stored in a manner that prohibits access by simulcast betting parlor and totalizator system employees and all entry/exit doors shall be locked at all times.

5. Betting Station Checkout standards.

A. Whenever the betting station is closed or the writer/cashier is replaced, the writer/cashier shall sign off and the computer shall document the Gaming Operation name (or identification number), station number, the writer/cashier identifier, the date and time, and cash balance.

B. For each writer/cashier station a summary report shall be completed at the conclusion of each shift including:

- i. Computation of cash turned in for the shift; and
- ii. Signatures of two employees who have verified the cash turned in for the shift.

5-38(i)(4) shall be deleted in its entirety and replaced with the following:

5-38. *Standards for Pari-Mutuel Wagering.*

i. Computer reports standards.

4. The system shall generate the following reports:

A. A reconciliation report that summarizes totals by track/event, including write, the day's winning ticket total, total commission and breakage due the Gaming Operation, and net funds transferred to or from the Gaming Operation's bank account;

B. An exception report that contains a listing of all system functions and overrides not involved in the actual writing or cashing of tickets, including sign-on/off, voids, and manually input paid tickets; and

C. A purged ticket report that contains a listing of the unique transaction identifier(s), description, ticket cost and value, and date purged.

5-38(k) shall be deleted in its entirety and replaced with the following:

5-38. *Standards for Pari-Mutuel Wagering.*

k. Accounting and auditing functions. A Gaming Operation shall perform the following accounting and auditing functions:

1. The pari-mutuel audit shall be conducted by personnel independent of the pari-mutuel operation.
2. Documentation shall be maintained evidencing the performance of all pari-mutuel accounting and auditing procedures.
3. An Accounting employee shall review handle, commission, and breakage for each day's play and recalculate the net amount due to or from the systems operator on a weekly basis.
4. The Accounting employee shall verify actual cash/cash equivalents turned in to the system's summary report for each cashier's drawer (Beginning balance, (+) fills (draws), (+) net write (sold less voids), (-) payouts (net of IRS withholding), (-) cashbacks (pays), (=) cash turn-in).
5. An Accounting employee shall produce a gross revenue recap report to calculate gross revenue for each day's play and for a month-to-date basis. For purposes of this section, gross revenue includes the following totals:
  - A. Commission;
  - B. Positive breakage;
  - C. Negative breakage;
  - D. Track/event fees;
  - E. Track/event fee rebates; and
  - F. Purged tickets.
6. All winning tickets and vouchers shall be physically removed from the SAM's for each day's play.
7. In the event a SAM does not balance for a day's play, the auditor shall perform the following procedures:
  - A. Foot the winning tickets and vouchers deposited and trace to the totals of SAM activity produced by the system;
  - B. Foot the listing of cashed vouchers and trace to the totals produced by the system;
  - C. Review all exceptions for propriety of transactions and unusual occurrences;
  - D. Review all voids for propriety;
  - E. Verify the results as produced by the system to the results provided by an independent source;
  - F. Regrade 1% of paid (cashed) tickets to ensure accuracy and propriety; and
  - G. When applicable, reconcile the totals of future tickets written to the totals produced by the system for both earned and unearned take, and review the reports to ascertain that future wagers are properly included on the day of the event.
8. At least annually, the auditor shall foot the wagers for one day and trace to the total produced by the system.
9. At least one day per quarter, the auditor shall recalculate and verify the change in the unpaid winners to the total purged tickets.

5-41(b) shall be deleted in its entirety and replaced with the following:

5-41. *Cage/Vault Accountability.*

b. The Gaming Operation cash-on-hand shall include, but is not limited to the following components:

1. Currency and coins;
2. House chips, including reserve chips;
3. Personal checks, cashier's checks, counter checks, and traveler's checks for deposit;
4. Chips on tables;
5. Hopper loads (coins put into machines when they are placed in service); and
6. Fills and credits (these documents are treated as assets and liabilities, respectively, of the cage during a business day. When win or loss is recorded at the end of the business day, they are removed from the accountability).

5-43 shall be deleted in its entirety and replaced with the following:

5-43. *Authorization and Issuance.* Each Gaming Operation shall establish and comply with procedures for the authorization, issuance, and tracking of complimentary services and items including cash and noncash gifts. Such procedures shall be approved by the Tribe and shall include, but shall not be limited to:

- a. The procedures by which Tribal Gaming Management delegates to its employees the authority to approve the issuance of complimentary services and items;
- b. 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
- c. The procedures by which the authorization and issuance of complimentary services and items are audited.

5-45 shall be deleted in its entirety and replaced with the following:

5-45. *General.* All areas of a Gaming Operation which may encounter reportable transactions are required to provide documentation thereof, and shall comply with Title 31 of the Code of Federal Regulations ("Title 31").

5-46 shall be deleted in its entirety and replaced with the following:

5-46. *Document Requirements.* The following documentation shall be available to all departments in a Gaming Operation, which may encounter reportable transactions:

- a. Currency Transaction Reports (CTRs) - Form 8362;
- b. Suspicious Activity Reports (SARs);
- c. Title 31 Internal Controls; and
- d. Supporting documentation to include, but not limited to, Multiple Transaction Logs.

5-48(e) shall be deleted in its entirety and replaced with the following:

*Currency Transaction Reports (CTR - form 8362).* When a customer attempts to complete a Title 31 type transaction, or attempts to complete a Title 31 transaction that would cause a customer's transactions to exceed the \$10,000 threshold, the employee handling the transaction or the monitoring supervisor shall:

- e. When identification requirements cannot be met, the appropriate Tribal Gaming Management shall be notified, and the transaction shall be terminated until such time as the identification can be obtained and examined. If the customer refuses to provide identification, the customer shall not be allowed to engage in any additional gaming or currency transactions within the Gaming Operation until such time as the identification is provided.

6-1 shall be deleted in its entirety and replaced with the following:

6-1. *Conduct of Games/Game Rules.*

a. *Posting of Game Rules.* The Gaming Operation shall conspicuously post game play procedures that are significant to customers. Each gaming table shall post or make available the payout odds applicable to that game and table. The Gaming Facility shall conspicuously post a notice that the gaming is conducted and regulated by the Oneida Tribe, the procedures that customers can follow to resolve player disputes, and any other notices as required by the Gaming Compact. Each Gaming Facility shall maintain a printed copy of the complete text of the rules of all authorized games conducted at the Gaming Facility and all other information required to be made available to the public. This information shall be made available to the public for inspection upon request.

1. If a Gaming Operation chooses to implement an alternative available under an existing rule of play, at least one-half hour prior to implementing such alternative, the Gaming Facility shall:

- A. Post a sign at the gaming table advising patrons of the change and the time that it will go into effect; and
- B. Announce the change to patrons who are at the table.

2. A Gaming Operation may at any time change the permissible minimum or maximum wager at a table game upon posting a sign at the gaming table advising patrons of the new permissible minimum or maximum wager and announcing the change to patrons who are at the table.

b. Minimum Bankroll. Tribal Gaming Management, as approved by the Tribe, shall establish and comply with a minimum bankroll formula to ensure that 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. Each Gaming Facility, on a quarterly basis, is responsible to comply with a bankroll formula that ensures that the Gaming Operation can satisfy its obligations to customers and meet all reasonably expected cash flow needs of the Facility.

6-3(a) shall be deleted in its entirety and replaced with the following:

6-3. *Employee Requirements.*

a. Employee Gaming Restrictions. Section XI.A. of the Gaming Compact requires that the Oneida Tribe shall adopt within its gaming ordinance provisions restricting the conduct of gaming by persons employed by the Oneida Tribe at any Gaming Facility.

6-5 shall be deleted in its entirety and replaced with the following:

6-5. *Gaming Facility Perimeters.*

a. Internal. All entrances and exits to the Gaming Facility shall be monitored by stationary cameras. For Tier A Gaming Facilities, a PTZ may be used instead of stationary cameras as long as all areas can be covered.

b. External. Cameras and/or security in the parking lot shall be positioned to enable coverage of the entire Gaming Facility.

6-6(b) shall be deleted in its entirety and replaced with the following:

6-6. *Requirements for Gaming Machines.*

b. Testing and Approval. The following requirements supercede Sections XV(B) and (G) of the Compact.

1. No gaming machine or related equipment, or conversion of any gaming machine or related equipment, may be operated by the Tribe unless:

A. The gaming machine or related equipment is obtained from a manufacturer or distributor that holds a Certificate issued as required by Article VII of the Compact to sell, lease, or distribute gaming machines or related equipment; and

B. The gaming machine or related equipment, or a prototype thereof, has been tested, approved and certified by an independent gaming test laboratory to be in compliance with the standards applicable to gaming machines pursuant to this section.

2. Conformity to Technical Standards. The Tribe shall require the manufacturer or distributor to certify, in writing, to the Tribe and the Department that, upon delivery, each gaming machine or related equipment:

A. Conforms precisely to the exact specifications of the gaming machine prototype tested and approved by the independent gaming test laboratory; and

B. Operates and plays in accordance with the technical standards prescribed in this section.

3. For purposes of this section, "related equipment" means any equipment related to the operation of a gaming machine which effects game outcome, calculation or verification of revenue, or game revenue accounting.

6-7(b) shall be deleted in its entirety and replaced with the following:

6-7. *Gaming Machine Inventory Reporting.* The following requirements supercede Section XV(C) of the Compact.

b. Removals. Prior to the removal of a gaming machine from a Gaming Operation, the Tribe shall report the following information to the Department for each gaming machine being sold:

1. The serial number of the machine;
2. The Tribal identification number assigned to the machine;
3. The manufacturer of the machine;
4. The type of machine being shipped;
5. The entity to which the machine is being transferred;
6. Details regarding the entity to which the machine is being transferred including the street address, city, state, zip code and phone number;
7. The date the machine will be removed from the gaming location; and
8. The game PSM identification number or numbers.

6-7(c) shall be deleted in its entirety and replaced with the following:

6-7. *Gaming Machine Inventory Reporting.* The following requirements supercede Section XV(C) of the Compact.

c. Conversions. For purposes of this section, "conversion" of a gaming machine means alteration of the main program or theme of the machine or changing the gaming machine PSM. Conversion of a gaming machine does not mean upgrade of the gaming machine, implementing alternate options within existing software, modifying the denomination, adding bill acceptors, upgrading ticket in/ticket out devices, or adjusting hold percentages. Prior to converting a gaming machine in operation, the Tribe shall report the following information to the Department for each gaming machine being converted:

1. The serial number of the machine;
2. The Tribal identification number assigned to the machine;
3. The manufacturer of the machine;
4. The type of machine being converted;
5. The denomination of the machine being converted;
6. An indication of whether the machine is linked to machines in other locations for purposes of a progressive jackpot;
7. The distributor of the gaming machine;
8. The entity that shipped the machine or game program storage media to the gaming location;
9. If applicable, the date the machine will be delivered to the gaming location; and
10. If applicable, the original game PSM identification number or numbers and the changed game PSM identification number or numbers if they are being changed.

6-7(d) shall be deleted in its entirety and replaced with the following:

6-7. *Gaming Machine Inventory Reporting.* The following requirements supercede Section XV(C) of the Compact.

d. Game Storage. Prior to removing a gaming machine from play and placing it in storage or removing a gaming machine from storage and placing it into play on the gaming floor, the Tribe shall report the following information to the Department for each gaming machine being placed in storage or removed from storage:

1. The serial number of the machine;
2. The Tribal identification number assigned to the machine;
3. The date the machine will be placed into or removed from storage; and
4. Information indicating whether the machine is being activated or placed into storage.

6-8(b) shall be deleted in its entirety and replaced with the following:

6-8. *Testing and Approval of Redemption Kiosks.*

b. Testing and Approval.

1. No redemption kiosk may be operated by the Tribe unless:

- A. The redemption kiosk is obtained from a manufacturer or distributor that holds a Certificate issued as required by Article VII of the Compact to sell, lease, or distribute redemption kiosks; and
  - B. The redemption kiosk, or a prototype thereof, has been tested, approved and certified by an independent gaming test laboratory to be in compliance with the standards applicable to redemption kiosks pursuant to this section.
2. Conformity to Technical Standards. The Tribe shall require the manufacturer or distributor to certify, in writing, to the Tribe and the Department that, upon installation, each redemption kiosk:
- A. Conforms precisely to the exact specifications of the redemption kiosk prototype tested and approved by the independent gaming test laboratory; and
  - B. Operates and plays in accordance with the technical standards prescribed in this section.

6-9(b) shall be deleted in its entirety and replaced with the following:

6-9. *Progressive Gaming Machines.*

b. Tribal Gaming Management, with review and approval by the Oneida Gaming Commission, shall not reduce the amount displayed on a progressive jackpot meter or otherwise reduce or eliminate the progressive jackpot unless:

- 1. A player wins the jackpot;
- 2. Tribal Gaming Management, with review and approval by the Oneida Gaming Commission, adjusts the progressive jackpot meter to correct a malfunction or to prevent the display of an amount greater than an imposed limit, and the Gaming Operation (with review and approval by the Oneida Gaming Commission) documents the adjustment and the reasons for it;
- 3. Tribal Gaming Management, with review and approval by the Oneida Gaming Commission, distributes the increment amount to another progressive jackpot at the Gaming Operation and the following:
  - A. Tribal Gaming Management, with review and approval by the Oneida Gaming Commission, documents the distribution.
  - B. Any gaming machine offering the jackpot to which Tribal Gaming Management, with review and approval by the Oneida Gaming Commission, distributes the incremental amount does not require that more money be played on a single play to win the jackpot than the machine from which the incremental amount is distributed.
  - C. Any machine offering the jackpot to which the incremental amount is distributed complies with the minimum theoretical payout requirement of the Gaming Compact.
  - D. The distribution is completed within 30 days after the progressive jackpot is removed from play.
- 4. Tribal Gaming Management, with review and approval by the Oneida Gaming Commission, shall preserve the records required by this section for at least seven years.

6-9(d) shall be deleted in its entirety and replaced with the following:

6-9. *Progressive Gaming Machines.*

d. Testing and Approval.

- 1. No progressive system, progressive controller or gaming machines operating as part of a progressive network, or any conversion thereof, may be operated by the Tribe unless:
  - A. The progressive system, controllers, and progressive gaming machines are obtained from a manufacturer or distributor that holds a Certificate as required by Article VII of the Compact to sell, lease, or distribute gaming machines; and
  - B. The Progressive System, Controllers, and all progressive gaming machines and related equipment, or prototypes thereof, have been tested, approved and certified by an independent gaming test laboratory to be in compliance with the standards of this Section.
- 2. The approval of a progressive system shall be certified in two phases:

- A. Initial laboratory testing, where the independent gaming test laboratory will test the integrity of the gaming machine(s) in conjunction with a progressive system in the laboratory setting with the equipment assembled; and
  - B. If the system or current version of the system has not previously received certification in any gaming jurisdiction, on-site certification where the progressive communications and set up are tested on the Gaming Operation floor prior to implementation.
3. For purposes of this section, "related equipment" means any equipment related to the operation of a progressive network which effects game outcome, calculation or verification of revenue, or game revenue accounting.

6-10(c) shall be deleted in its entirety and replaced with the following:

6-10. *On-line Gaming Machine Monitoring Systems.*

c. Testing and approval.

- 1. On-line gaming machine monitoring systems shall be approved by an independent gaming test laboratory. The approval of an on-line gaming machine monitoring system shall be certified in two phases:
  - A. Initial laboratory testing, where the independent gaming test laboratory will test the integrity of the system in conjunction with gaming machines, in the laboratory setting with the equipment assembled; and
  - B. If the on-line gaming machine monitoring system or current version of the on-line gaming machine monitoring system has not previously received certification in any gaming jurisdiction, on-site certification is required in which the communications and set up are tested on the Gaming Operation floor prior to implementation.
- 2. After installation and testing of the on-line gaming machine monitoring system, no modifications to the collateral systems or the core processes of the on-line gaming machine monitoring system in the logic functions or algorithms that may affect the capture and reporting of required meters may be made unless an independent gaming test laboratory certifies to the Department and the Tribe that the modified on-line gaming machine monitoring system conforms to all applicable standards.
- 3. No on-line gaming machine monitoring system shall be utilized by the Tribe unless it the requirements of this section and is successfully tested pursuant to this section.

6-13(b) shall be deleted in its entirety and replaced with the following:

6-13. *Table Games Inventory Reporting.*

b. Removals. Prior to the removal of an gaming table from a Gaming Operation, the Tribe shall report the following information to the Department for each gaming table being removed:

- 1. The serial number of the gaming table;
- 2. The Tribal identification number assigned to the gaming table;
- 3. The manufacturer of the gaming table;
- 4. The type of gaming table being shipped;
- 5. The entity to which the gaming table is being transferred;
- 6. Details regarding the entity to which the gaming table is being transferred including the street address, city, state, zip code and phone number; and
- 7. The date the gaming table will be removed from the gaming location.

6-13(c) shall be deleted in its entirety and replaced with the following:

6-13. *Table Games Inventory Reporting.*

c. Game Storage. Prior to removing a gaming table from play and placing it in storage or removing a gaming table from storage and placing it into play on the gaming floor, the Tribe shall report the following information to the Department for each gaming table:

1. The serial number of the gaming table;
2. The Tribal identification number assigned to the gaming table;
3. The date the gaming table will be placed into or removed from storage; and
4. Information indicating whether the gaming table is being activated or placed into storage.

6-15 shall be deleted in its entirety and replaced with the following:

6-15. *Progressive Table Games.* This section shall apply to any table game with a progressive payout wager. If a Gaming Operation offers a table game with a progressive payout wager, it may be offered individually at each gaming table or the Gaming Operation may connect the progressive wager among two or more tables so that the progressive amount increases incrementally for all wagers at these two or more tables.

a. Except as provided in this subsection, each table which offers a progressive payout wager shall have the following features:

1. A mechanical, electrical or electronic device to be known as an "in-meter" that continuously and automatically counts the amount wagered by patrons on the progressive payout;
2. A mechanical, electrical or electronic device to be known as a "progressive meter," visible from the front of the gaming table, which increases incrementally at a set rate of progression when gaming chips are wagered and accepted for the progressive payout and which prominently displays the amount which can be won if the outcome which awards the entire progressive payout is achieved; provided, however, that more than one gaming table may be connected to a common progressive display unit if:
  - A. A Gaming Operation elects to connect two or more tables to the same progressive payout wager pursuant to (c) below; and
  - B. The display unit is visible to every player at each of the connected tables;
3. A mechanical, electrical or electronic device to be known as a "progressive payout meter" that continuously and automatically records the number of times each progressive payout wager is won;
4. A separate key and key switch to reset or alter the amount on the "progressive meter";
5. A separate key locking the compartment housing the component which acknowledges the acceptance of the progressive payout wager and initiates an increase in the progressive meter or some other means by which to preclude any unauthorized or unintentional alterations to the progressive meter;
6. Dual key control by the Gaming Operation of the location in which the computer that controls the progressive payout wager system and any related component is housed; and
7. Any disks for the computer that controls the progressive payout wager system shall be stored in a secured area.

b. A Gaming Operation may use a percentage of each progressive payout wager that is accepted at a table to fund a portion of the reset amount for the progressive meter. If a reset fund is established by a Gaming Operation pursuant to this subsection, each table shall have or be connected to a device known as a "reset meter" which increases incrementally at a set rate of progression when gaming chips are wagered and accepted for the progressive payout and which records the amount which shall be transferred to the progressive meter, inclusive of any reset amount funded by the Gaming Operation, when the entire amount on the progressive meter is won by a player. Each table shall have the following features in addition to those specified in (a) above:

1. A separate key and key switch to reset or alter the amount on the reset meter or such other separate mechanism; and
2. A separate key locking the compartment housing the component which operates the reset meter or some other mechanism which precludes any unauthorized or unintentional alterations to the reset meter.

c. If a Gaming Operation elects to connect two or more tables for a progressive payout wager, the following shall be required:

1. All tables connected shall only accept wagers of the same denomination and amount to qualify a player for a chance to win the progressive payout;
2. All tables connected shall increment the meter at the same rate of progression for each wager;

3. The same progressive payouts shall be offered and the probability of hitting those payouts be the same at the connected tables; and
  4. A device which shall either automatically or manually lockout all progressive meters if a patron has won a progressive payout wager.
- d. No table game with a progressive payout wager shall be placed in a Gaming Operation until there are procedures in place for the following:
1. The authorized game and outcome which will award the progressive payout wager;
  2. The initial and reset amounts at which the progressive meter will be set;
  3. The proposed rate of progression for each progressive meter and reset meter, if applicable, and the procedure by which any change to the rate of progression will be made;
  4. The procedures governing the reset switch or mechanism referenced in (a) and, if applicable, (b) above which shall, at a minimum, preclude the dealer from resetting or altering the amount on the progressive or reset meter;
  5. The procedures for operating all the equipment associated with the table games progressive wager including the lockout feature referenced in (c) above;
  6. The installation of the computer system that controls the progressive payout wager system, which installation shall occur only after advance written notice of at least three business days to the MIS Department and which notice shall:
    - A. Be provided by an authorized representative of the Gaming Operation or manufacturer or servicing vendor other than the individual or entity who will perform the actual installation; and
    - B. Include, at a minimum, the following:
      - i. A list of each computer program to be installed including the version number and version date;
      - ii. The date of and estimated time needed to complete the installation; and
      - iii. The name of the person authorized to perform the installation.
  7. The procedures for assigning access to the computer installed pursuant to (d)(6) above and completing or modifying the progressive payout wager system set up, as applicable;
  8. Except as provided by (d)(9) below, the procedures utilized by any computer that controls the progressive payout wager system to provide complete and prompt recovery of all system information in the event of any malfunction, which data recovery capability shall include:
    - A. The recording of all system information as it occurs and in a redundant manner; and
    - B. The immediate notification of the Gaming Operation of any malfunction consistent with the provisions of (j) below; and
  9. In the absence of computer system capability for recording all system information in accordance with (d)(8)(A) above, the procedures utilized by any computer that controls the progressive payout wager system to provide complete and prompt recovery of all system information, except for information not recorded up to five minutes prior to any malfunction, and the procedures utilized by the Gaming Operation in the event of such malfunction for the manual reconstruction of information not recorded by the system necessary to accurately adjust system meters.
- e. No progressive meter shall be turned back to a lesser amount unless:
1. The progressive payout amount won has been actually paid to the winning patron;
  2. The progressive payout amount won by the patron has been recorded in accordance with an approved system of internal controls;
  3. The time limit for the progressive payout established pursuant to (f) below has expired; or
  4. The change is necessitated by an equipment or meter malfunction, in which case an explanation must be entered on the Table Game Progressive Summary required in (h) below.
- f. When a Gaming Operation decides to permanently remove the offer of a table game progressive payout, a time limit determined by the Gaming Operation shall be established and notice of the time limit shall be provided at each table. Upon the expiration of such time limit, the Gaming Operation may remove the table game progressive payout or establish another time limit. Nothing in this section shall be deemed to prohibit the

immediate and permanent removal by a Gaming Operation of a table game progressive payout from a gaming table provided that one or more table games offering the progressive payout remain at the Gaming Operation.

g. Once the time limit in accordance with (f) above has expired, the amount on any progressive meters shall be documented. The initial or reset amount may be retained by the Gaming Operation and deducted from the ending amount on any meters and the remaining portion shall be revenue. If a reset meter is utilized in accordance with (b) above, the entire amount on the reset meter, less the reset amount funded by the Gaming Operation, shall be revenue.

h. The amount indicated on the "progressive payout meter," "progressive meter," "in-meter" and, if applicable, "reset meter" on each gaming table offering a progressive payout wager shall be recorded on a Table Game Progressive Summary, at a minimum, at least once every seven calendar days and each summary shall be signed by the preparer. If not prepared by the Accounting Department, the Table Game Progressive Summary shall be forwarded to Accounting by the end of the gaming day on which it is prepared. A representative of the Accounting Department shall be responsible for calculating the correct amount that should appear on the progressive meter. If an adjustment to the progressive meter is necessary, the adjustment shall be made by a member of the table games department as follows:

1. Supporting documentation shall be maintained to explain any addition or reduction in the registered amount on the progressive meter, which documentation shall include, at a minimum, the date, the number of the table, the amount of the adjustment, the reason for the adjustment and the signature of the table games department employee making the adjustment; and

2. The adjustment shall be effectuated within 48 hours of the meter reading.

i. Except as otherwise authorized by this section, any gaming table offering a progressive payout wager may only be removed from the Gaming Operation for a period not to exceed five days. The amount on the progressive meter and, if applicable, reset meter upon the return or replacement of the gaming table shall not be less than the amount at the time of removal. Any time limit for the offering of a progressive payout pursuant to (f) above shall be extended by the number of days during which the progressive payout was not offered as the result of any action by a Gaming Operation pursuant to this subsection.

j. Following any malfunction of a computer that controls the progressive payout wager system, the Gaming Operation shall not utilize the system until the malfunction has been successfully repaired. Notwithstanding the foregoing, a Gaming Operation may utilize the system prior to it being successfully repaired, for a period not to exceed 48 hours, provided that:

1. The malfunction is limited to a single storage media;

2. In addition to the malfunctioning storage media device, the system contains a backup storage media device not utilized in the normal operation of the system, which backup device shall immediately and automatically replace the malfunctioning device, to permit a complete and prompt recovery of all information in the event of an additional malfunction; and

3. Continued use of the malfunctioning system would not limit the ability to perform a complete and prompt recovery of all information and would not otherwise harm or affect the normal operation of the progressive payout wager.

k. Whenever a Gaming Operation seeks to install a modification to any computer that controls a progressive payout wager system, including, but not limited to, a new or modified computer program or hardware design, the installation shall occur only after advance written notice of at least three business days to the MIS Department. The written notice shall:

1. Be provided by an authorized representative of the Gaming Operation or manufacturer or servicing vendor other than the individual or entity who will perform the actual installation; and

2. Include, at a minimum, the following:

A. If the modification involves computer programs:

i. A list of each computer program to be modified or replaced, including the version number and version date, if applicable; and

ii. A list of each new computer program to be installed, if any, including the version number and version date, if applicable.

B. If the modification involves hardware design, a list of each type of hardware being modified or replaced;

- C. The date of and estimated time needed to complete the installation; and
  - D. The name of the individual or entity authorized to perform the installation.
1. Any installation authorized pursuant to this section shall be performed in the presence of a representative of the MIS Department. Following the completion of the installation, the computer that controls the progressive payout wager system shall generate a record of the installation or, if the computer does not have the capability to generate such a record, the Gaming Operation shall otherwise create such record of the installation.

6-17(b) shall be deleted in its entirety and replaced with the following:

6-17. *Use of Chips and Tokens.*

- b. The Oneida Tribe uses chips or tokens within its Gaming Operation and shall:
- 1. Issue chips and tokens only to customers of its Gaming Operation;
  - 2. Promptly redeem its own chips and tokens from its customers by cash or check drawn on an account of the Oneida Tribe;
  - 3. Post conspicuous signs at its Gaming Facilities notifying customers that the use of the Oneida Tribe's tokens and chips outside the establishment for any monetary purpose whatever is prohibited, and that the chips and tokens issued by the Oneida Tribe are the property of the Oneida Tribe only; and
  - 4. Establish a policy for the exchange of foreign chips and tokens.

6-18(a) shall be deleted in its entirety and replaced with the following:

6-18. *Redemption and Disposal of Discontinued Chips and Tokens.*

- a. When Tribal Gaming Management permanently removes from use or replaces chips or tokens, or ceases operating a Gaming Facility, Tribal Gaming Management must redeem discontinued chips and tokens that remain outstanding by giving public notice at each Gaming Facility of the date on which use of the chips or tokens will be discontinued and the date by which the discontinued tokens or chips must be redeemed.

7-4 shall be deleted in its entirety and replaced with the following:

7-4. *CPA Testing.* The independent certified public accountant (CPA) shall be engaged to perform procedures to verify, on a test basis, that the Gaming Operation's policies, procedures and practices are in substantial compliance with the Oneida Gaming Minimum Internal Control Regulations. The Tribe shall submit a copy of the report to designated parties within 120 days of the Gaming Operation's fiscal year end.

7-5 shall be deleted in its entirety and replaced with the following:

7-5. *CPA Procedures Testing.* The CPA shall perform procedures to verify, on a test basis, that the Gaming Operation has implemented and is in substantial compliance with its own policies, procedures and practices.

7-6 shall be deleted in its entirety and replaced with the following:

7-6. *Testing in Conjunction with Annual Audit.* The procedures indicated within this subsection may be performed in conjunction with the Gaming Operation's annual audit.

8-1(b) shall be deleted in its entirety and replaced with the following:

8-1. *Accounting Department.*

- b. Accounting must implement a process to identify continued variances on the same gaming machine from drop to drop in order to initiate a different level of review (e.g., a review by a more experienced gaming employee, performance of different tests, contact gaming machine manufacturer, etc.). The point at which a

different level of review should be initiated is specific to each Gaming Operation (depending upon the frequency of statistical report generation) and must be incorporated into the Gaming Operation's written accounting plan, which is discussed below. It is the Gaming Operation's responsibility through the segregation of duties, redundancy of task, and tracking of statistical performance to ensure the effective detection and deterrence of irregularities.

8-3(b) shall be deleted in its entirety and replaced with the following:

8-3. *Written Accounting Plan.* Tribal Gaming Management must develop a detailed written accounting plan which outlines their methodology, process, and procedures regarding the preparation, review, analysis, and maintenance of the statistical reports. The objective of the plan is to provide sufficient detail for each member of the casino's gaming accounting staff to adequately perform their job.

b. To ensure an adequate control environment and proper segregation of duties, the person who prepares the reports must be someone other than the person who performs the final review of the reports. The final review of the reports includes reviewing corrections made to the reports and reviewing variance investigation results. Any corrections by the Accounting Department to gaming documents, forms, reports, etc., must be made in accordance with the Gaming Operation's written accounting plan. In the case where reports are reprinted to reflect any corrections and/or adjustments made by Accounting personnel (e.g., "final run" reports), corrected and/or adjusted information reflected on these "final run" reports must be reviewed by someone other than the individual who made the correction/adjustment. This review must be evidenced by the reviewer's initials and date of review. The first run and the final run of reports are considered gaming documents and must be maintained for at least seven years.

8-4 shall be deleted in its entirety and replaced with the following:

8-4. *Accounting Standards.*

a. Each Gaming Operation shall prepare accurate, complete, legible, and permanent records of all transactions pertaining to revenue and gaming activities.

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:

1. Detailed records identifying revenues, expenses, assets, liabilities, and equity for each Gaming Operation;
2. Individual and statistical game records 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 cumulative year-to-date, and individual and statistical game records reflecting similar information for all other games;
3. Gaming machine analysis reports which, by each machine, compare actual hold percentages to theoretical hold percentages;
4. Records required by these OGMICR;
5. Journal entries prepared by the Gaming Operation and by its independent accountants;
6. Any other records specifically required to be maintained; and

Monthly financial statements are prepared by Accounting and distributed to Tribal Gaming Management within thirty (30) days of month end.

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:

1. Assets are safeguarded;
2. Financial records are accurate and reliable;
3. Transactions are performed only in accordance with Tribal Gaming Management's general and specific authorization;

4. Transactions are recorded adequately to permit proper reporting of gaming revenue and of fees and taxes, and to maintain accountability of assets;
  5. Recorded accountability of assets is compared with actual assets at reasonable intervals and appropriate action is taken with respect to any discrepancies; and
  6. Functions, duties, and responsibilities are appropriately segregated in accordance with sound practices by competent, qualified personnel.
- d. Gross Revenue Computations.
1. For table games gross revenue equals the closing table bankroll plus credit slips for cash, chips, or tokens returned to the casino cage, plus drop, less opening table bankroll and fills to the table.
  2. For gaming machines gross revenue equals drop less fills, jackpot payouts and the actual cost to the Tribe of any noncash prize which is distributed to the patron as a result of a specific wager.
  3. For each counter game, gross revenue equals:
    - A. The money accepted by the Gaming Operation on events or games that occur during the month or will occur in subsequent months, less money paid out during the month to patrons on winning wagers; or
    - B. The money accepted by the Gaming Operation on events or games that occur during the month plus money, not previously included in gross revenue, that was accepted by the Gaming Operation in previous months on events or games occurring in the month, less money paid out during the month to patrons as winning wagers.
  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 Gaming Operation as compensation for conducting the game.
    - A. A Gaming Operation shall not include either skill win or loss in gross revenue computations.
- e. Each Gaming Operation shall establish policies, procedures, and practices to ensure currency (other than tips or gratuities) received from a patron in the gaming area is promptly placed in a locked box in the table, in the case of 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 other approved repository.
- f. Periodic payment of winnings awarded to patron may be made if the method of funding the periodic payments assures such payments to the winning patron by establishing an irrevocable method of funding.
- g. Maintenance and preservation of books, records and documents.
1. All original books, records and documents pertaining to the conduct of wagering activities shall be retained by a Gaming Operation in accordance with the following schedule. A record that summarizes gaming transactions is sufficient provided that all documents containing original signature(s) attesting to the accuracy of a gaming related transaction is independently preserved. Original books, records, or documents shall not include copies of originals, except for copies that contain original comments or notations or parts of multi-part forms. The following original books, records, and documents shall be retained by a Gaming Operation for a minimum of seven (7) years:
    - a. Casino cage documents;
    - b. Documentation supporting the calculation of table game win;
    - c. Documentation supporting the calculation of gaming machine win;
    - d. Documentation supporting the calculation of revenue from all other gaming activities offered by the Gaming Operation;
    - e. Table games statistical analysis reports;
    - f. Gaming machine statistical analysis reports;
    - g. Bingo and pull tab statistical reports;
    - h. Internal audit reports; and
    - i. 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.

2. Unless otherwise specified in these OGM CIR, 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.
3. The above definition shall apply without regard to the medium through which the book, record, or document is generated or maintained (paper, computer generated, magnetic media, etc.).

9-16 shall be deleted in its entirety and replaced with the following:

9-16. *Remote Dial-Up Access Log.* If remote dial up to any associated equipment is allowed for software support, the Gaming Operation must maintain an access log which includes:

- a. Name of employee authorizing modem access;
- b. Name of authorized programmer or manufacturer representative;
- c. Reason for modem access;
- d. Description of work performed; and
- e. Date, time and duration of access.

9-17(b) shall be deleted in its entirety and replaced with the following:

9-17. *Scanning and Storing of Documents.* Documents may be scanned or directly stored to an unalterable storage medium under the following conditions:

- b. All documents stored on the storage medium shall be maintained with a detailed index containing the Gaming Operation department and date. This index must be available upon request by the Tribe or other body as designated by the Tribe.

10-2(b) shall be deleted in its entirety and replaced with the following:

10-2. *Table Game Drop Standards.*

- b. At the end of each shift:
  1. All locked table game drop boxes shall be removed from the tables by a person independent of the pit shift being dropped;
  2. A separate drop box shall be placed on each table opened at any time during each shift or a Gaming Operation may utilize a single drop box with separate openings and compartments for each shift; and
  3. Upon removal from the tables, table game drop boxes shall be transported directly to the count room or other equivalently secure area with comparable controls and locked in a secure manner until the count takes place.

10-9(c) shall be deleted in its entirety and replaced with the following:

10-9. *Gaming Machine Coin Count and Wrap Standards.*

- c. Alternatively, an on-the-floor drop system utilizing a mobile scale shall satisfy the requirements of (b), subject to the following conditions:
  1. The Gaming Operation shall utilize and maintain an effective on-line gaming machine monitoring system, as described in 5-15(c);
  2. 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;
  3. 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;
  4. Prior to the drop, the drop/count team shall ensure the scale batteries are charged;
  5. 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;

6. 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;
7. Surveillance shall be notified when the weigh/drop/count begins and shall be capable of monitoring the entire process;
8. 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;
9. 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;
10. 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;
11. 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;
12. 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;
13. 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
14. 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.

10-23(a) shall be deleted in its entirety and replaced with the following:

10-23. *Audits.*

a. Internal audit personnel shall perform audits of all major gaming departments of the Gaming Operation, such as the following departments which shall be reviewed at least annually:

1. Bingo, including but not limited to, bingo card control, payout procedures, and cash reconciliation process;
2. Pull tabs, including but not limited to, statistical records, winner verification, perpetual inventory, and accountability of sales versus inventory;
3. Card games, including but not limited to, card games operation, cash exchange procedures, skill transactions, and count procedures;
4. Keno, including but not limited to, game write and payout procedures, sensitive key location and control, and a review of keno auditing procedures;
5. Pari-mutuel wagering, including write and payout procedures, and pari-mutuel auditing procedures;
6. Table games, including but not limited to, fill and credit procedures, soft drop/count procedures and the subsequent transfer of funds, unannounced testing of count room currency counters and/or currency interface, location and control over sensitive keys, the tracing of source documents to summarized documentation and accounting records, and reconciliation to restricted copies;
7. Gaming machines, including but not limited to, jackpot payout and gaming machine fill procedures, gaming machine drop/count and bill acceptor drop/count and subsequent transfer of funds, unannounced testing of weigh scale and weigh scale interface, unannounced testing of count room currency counters and/or currency interface, gaming machine drop cabinet access, tracing of source documents to summarized documentation and accounting records, reconciliation to restricted copies, location and control over sensitive keys, compliance with PSM duplication procedures, and compliance with OGMICR procedures for gaming machines that accept currency or coin(s) and issue cash-out tickets or gaming machines that do not accept currency or coin(s) and do not return currency or coin(s);
8. All cage procedures including and the reconciliation of trial balances to physical instruments on a sample basis. Cage accountability shall be reconciled to the general ledger;

9. Information technology functions, including review for compliance with information technology standards;
10. Complimentary service or items, including but not limited to, procedures whereby complimentary service items are issued, authorized, and redeemed; and
11. Any other internal audits as required by the Tribe or other entity designated by the Tribe.

10-28(b) shall be deleted in its entirety and replaced with the following:

10-28. *Title 31.*

b. An annual examination of all types of documents prepared pursuant to Title 31 and the Currency Transaction Reporting Minimum Internal Control Standards which include:

1. Examinations of Title 31 documentation including CTRs, SARs, and MTLs with testing done on a quarterly basis which includes samples; and
2. Examinations of Gaming Operation records, independent of Title 31 (i.e., safekeeping, cage/vault documentation, bank deposit records, gaming machine payout tickets, cash receipts/disbursements, etc.) on a sample basis to determine whether or not:
  - A. CTRs were completed and filed for all reportable transactions;
  - B. SARs were completed and filed for all transactions classified as suspicious transactions;
  - C. The information contained within the CTRs and SARs was complete; and,
  - D. Prohibited transactions have occurred.

10-29(a) shall be deleted in its entirety and replaced with the following:

10-29. *General.*

a. Tier A Gaming Facilities must, at a minimum, maintain and operate an unstaffed surveillance system in a secured location whereby the areas under surveillance are continually recorded.

10-29(b) shall be deleted in its entirety and replaced with the following:

10-29. *General.*

b. The entrance to the surveillance room shall be located so that it is not readily accessible by either gaming employees who work primarily on the casino floor, or the general public.

10-29(h) shall be deleted in its entirety and replaced with the following:

10-29. *General.*

h. 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 Tribe shall be notified of any camera(s) that has malfunctioned for more than twenty-four (24) hours.

1. In the event of a dedicated camera malfunction, the Gaming Operation and/or the surveillance department shall, upon identification of the malfunction, immediately provide alternative camera coverage or other security measures, such as additional supervisory or security personnel, to protect the subject activity.

10-33(b) shall be deleted in its entirety and replaced with the following:

10-33. *Table Games.*

b. The surveillance system of Gaming Facilities operating three (3) or fewer table games shall:

1. Comply with the requirements in 10-33(a); or
2. Have one (1) overhead camera at each table.

11-2(b) shall be deleted in its entirety and replaced with the following:

11-2. *Table Game Drop Standards.*

b. At the end of each shift:

1. All locked table game drop boxes shall be removed from the tables by a person independent of the pit shift being dropped;
2. A separate drop box shall be placed on each table opened at any time during each shift or a Gaming Operation may utilize a single drop box with separate openings and compartments for each shift; and
3. Upon removal from the tables, table game drop boxes shall be transported directly to the count room or other equivalently secure area with comparable controls and locked in a secure manner until the count takes place.

11-9(c) shall be deleted in its entirety and replaced with the following:

11-9. *Gaming Machine Coin Count and Wrap Standards.*

c. Alternatively, an on-the-floor drop system utilizing a mobile scale shall satisfy the requirements of (b), subject to the following conditions:

1. The Gaming Operation shall utilize and maintain an effective on-line gaming machine monitoring system, as described in provision 5-9(c);
2. 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;
3. 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;
4. Prior to the drop, the drop/count team shall ensure the scale batteries are charged;
5. 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;
6. 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;
7. Surveillance shall be notified when the weigh/drop/count begins and shall be capable of monitoring the entire process;
8. 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;
9. 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;
10. 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;
11. 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;
12. 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;
13. 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
14. 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.

11-23(a) shall be deleted in its entirety and replaced with the following:

11-23. *Audits.*

a. Internal audit personnel shall perform audits of all major gaming departments of the Gaming Operation, such as the following departments which shall be reviewed at least annually:

1. Bingo, including but not limited to, bingo card control, payout procedures, and cash reconciliation process;
2. Pull tabs, including but not limited to, statistical records, winner verification, perpetual inventory, and accountability of sales versus inventory;
3. Card games, including but not limited to, card games operation, cash exchange procedures, skill transactions, and count procedures;
4. Keno, including but not limited to, game write and payout procedures, sensitive key location and control, and a review of keno auditing procedures;
5. Pari-mutuel wagering, including write and payout procedures, and pari-mutuel auditing procedures;
6. Table games, including but not limited to, fill and credit procedures, soft drop/count procedures and the subsequent transfer of funds, unannounced testing of count room currency counters and/or currency interface, location and control over sensitive keys, the tracing of source documents to summarized documentation and accounting records, and reconciliation to restricted copies;
7. Gaming machines, including but not limited to, jackpot payout and gaming machine fill procedures, gaming machine drop/count and bill acceptor drop/count and subsequent transfer of funds, unannounced testing of weigh scale and weigh scale interface, unannounced testing of count room currency counters and/or currency interface, gaming machine drop cabinet access, tracing of source documents to summarized documentation and accounting records, reconciliation to restricted copies, location and control over sensitive keys, compliance with PSM duplication procedures, and compliance with OGMICR procedures for gaming machines that accept currency or coin(s) and issue cash-out tickets or gaming machines that do not accept currency or coin(s) and do not return currency or coin(s);
8. All cage procedures including and the reconciliation of trial balances to physical instruments on a sample basis. Cage accountability shall be reconciled to the general ledger;
9. Information technology functions, including review for compliance with information technology standards;
10. Complimentary service or items, including but not limited to, procedures whereby complimentary service items are issued, authorized, and redeemed; and
11. Any other internal audits as required by the Tribe or other entity designated by the Tribe.

11-28(a) shall be deleted in its entirety and replaced with the following:

11-28. *Title 31.*

a. Minimum procedures to determine compliance with Title 31 and the Minimum Internal Control Regulations relative to Title 31 include:

1. Reviews of established procedures in effect for all departments performed once each calendar year. Procedures for the review shall include:
  - A. A compliance walk-through of those departments with employees where Title 31 transactions may occur, including interview with employees who handle transactions. The compliance walk-through is performed for all three shifts;
  - B. Examination of available Title 31 documentation including CTRs, SARs, and MTLs;
  - C. General observation;
  - D. Sufficient procedures to address prohibited actions for all Gaming Facility departments and banks with more than \$3,000 in currency and coin and safekeeping deposits; and
  - E. Identification and reporting procedures for reportable transactions that may occur as the result of single, multiple and/or dissimilar transactions.

11-28(b) shall be deleted in its entirety and replaced with the following:

11-28. *Title 31.*

b. An annual examination of all types of documents prepared pursuant to Title 31 and the Currency Transaction Reporting Minimum Internal Control Standards which include:

1. Examinations of Title 31 documentation including CTRs, SARs, and MTLs with testing done on a quarterly basis which includes samples;
2. Examinations of Gaming Operation records, independent of Title 31 (i.e., safekeeping, cage/vault documentation, bank deposit records, gaming machine payout tickets, cash receipts/disbursements, etc.) On a sample basis to determine whether or not:
  - A. CTRs were completed and filed for all reportable transactions;
  - B. SARs were completed and filed for all transactions classified as suspicious transactions;
  - C. The information contained within the CTRs and SARs was complete; and,
  - D. Prohibited transactions have occurred;

11-29(b) shall be deleted in its entirety and replaced with the following:

11-29. *General.*

b. The entrance to the surveillance room shall be located so that it is not readily accessible by either gaming employees who work primarily on the casino floor, or the general public.

11-29(i) shall be deleted in its entirety and replaced with the following:

11-29. *General.*

i. 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 Tribe shall be notified of any camera(s) that has malfunctioned for more than twenty-four (24) hours.

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.

12-2(b) shall be deleted in its entirety and replaced with the following:

12-2. *Table Game Drop Standards.*

b. At the end of each shift:

1. All locked table game drop boxes shall be removed from the tables by a person independent of the pit shift being dropped;
2. A separate drop box shall be placed on each table opened at any time during each shift or a Gaming Operation may utilize a single drop box with separate openings and compartments for each shift; and
3. Upon removal from the tables, table game drop boxes shall be transported directly to the count room or other equivalently secure area with comparable controls and locked in a secure manner until the count takes place.

12-9(c) shall be deleted in its entirety and replaced with the following:

12-9. *Gaming Machine Coin Count and Wrap Standards.*

c. Alternatively, an on-the-floor drop system utilizing a mobile scale shall satisfy the requirements of (b), subject to the following conditions:

1. The Gaming Operation shall utilize and maintain an effective on-line gaming machine monitoring system, as described in provision 5-9(c);
2. 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;

3. 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;
4. Prior to the drop, the drop/count team shall ensure the scale batteries are charged;
5. 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;
6. 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;
7. Surveillance shall be notified when the weigh/drop/count begins and shall be capable of monitoring the entire process;
8. 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;
9. 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;
10. 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;
11. 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;
12. 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;
13. 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
14. 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.

12-13(d) shall be deleted in its entirety and replaced with the following:

12-13. *Table Game Drop Box Key Control Standards.*

- d. At least three (two for table game drop box keys in Facilities 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.

12-23(a) shall be deleted in its entirety and replaced with the following:

12-23. *Audits.*

- a. Internal audit personnel shall perform audits of all major gaming departments of the Gaming Operation, such as the following departments which shall be reviewed at least annually:
  1. Bingo, including but not limited to, bingo card control, payout procedures, and cash reconciliation process;
  2. Pull tabs, including but not limited to, statistical records, winner verification, perpetual inventory, and accountability of sales versus inventory;
  3. Card games, including but not limited to, card games operation, cash exchange procedures, skill transactions, and count procedures;
  4. Keno, including but not limited to, game write and payout procedures, sensitive key location and control, and a review of keno auditing procedures;
  5. Pari-mutuel wagering, including write and payout procedures, and pari-mutuel auditing procedures;
  6. Table games, including but not limited to, fill and credit procedures, soft drop/count procedures and the subsequent transfer of funds, unannounced testing of count room currency counters and/or currency interface, location and control over sensitive keys, the tracing of source documents to summarized documentation and accounting records, and reconciliation to restricted copies;

7. Gaming machines, including but not limited to, jackpot payout and gaming machine fill procedures, gaming machine drop/count and bill acceptor drop/count and subsequent transfer of funds, unannounced testing of weigh scale and weigh scale interface, unannounced testing of count room currency counters and/or currency interface, gaming machine drop cabinet access, tracing of source documents to summarized documentation and accounting records, reconciliation to restricted copies, location and control over sensitive keys, compliance with PSM duplication procedures, and compliance with OGMICR procedures for gaming machines that accept currency or coin(s) and issue cash-out tickets or gaming machines that do not accept currency or coin(s) and do not return currency or coin(s);
8. All cage procedures including and the reconciliation of trial balances to physical instruments on a sample basis. Cage accountability shall be reconciled to the general ledger;
9. Information technology functions, including review for compliance with information technology standards;
10. Complimentary service or items, including but not limited to, procedures whereby complimentary service items are issued, authorized, and redeemed; and
11. Any other internal audits as required by the Tribe or other entity designated by the Tribe.

12-28(a) shall be deleted in its entirety and replaced with the following:

12-28. *Title 31.*

a. Minimum procedures to determine compliance with Title 31 and the Minimum Internal Control Regulations relative to Title 31 include:

1. Reviews of established procedures in effect for all departments performed once each calendar year. Procedures for the review shall include:
  - A. A compliance walk-through of those departments with employees where Title 31 transactions may occur, including interview with employees who handle transactions. The compliance walk-through is performed for all three shifts;
  - B. Examination of available Title 31 documentation including CTRs, SARs, and MTLs;
  - C. General observation;
  - D. Sufficient procedures to address prohibited actions for all Gaming Operation departments and banks with more than \$3,000 in currency and coin and safekeeping deposits; and
  - E. Identification and reporting procedures for reportable transactions that may occur as the result of single, multiple and/or dissimilar transactions.

12-28(b) shall be deleted in its entirety and replaced with the following:

12-28. *Title 31.*

b. An annual examination of all types of documents prepared pursuant to Title 31 and the Currency Transaction Reporting Minimum Internal Control Standards which include:

1. Examinations of Title 31 documentation including CTRs, SARs, and MTLs with testing done on a quarterly basis which includes samples.
2. Examinations of Gaming Operation records, independent of Title 31 (i.e. safekeeping, cage/vault documentation, bank deposit records, gaming machine payout tickets, cash receipts/disbursements, etc.) On a sample basis to determine whether or not:
  - A. CTRs were completed and filed for all reportable transactions;
  - B. SARs were completed and filed for all transactions classified as suspicious transactions;
  - C. The information contained within the CTRs and SARs was complete; and,
  - D. Prohibited transactions have occurred.

12-29(b) shall be deleted in its entirety and replaced with the following:

12-29. *General.*

b. The entrance to the surveillance room shall be located so that it is not readily accessible by either gaming employees who work primarily on the casino floor, or the general public.

12-29(j) shall be deleted in its entirety and replaced with the following:

12-29. *General.*

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 Tribe shall be notified of any camera(s) that has malfunctioned for more than twenty-four (24) hours.

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.

12-35(a) shall be deleted in its entirety and replaced with the following:

12-35. *Table games.*

a. Except as otherwise provided in 12-36, 12-37 and 12-38, the surveillance system of Gaming Facilities operating four (4) or more table games shall provide at a minimum one (1) pan-tilt-zoom camera per two (2) tables and surveillance must be capable of taping:

1. With sufficient clarity to identify customers and dealers;
2. With sufficient coverage and clarity to simultaneously view the table bank and determine the configuration of wagers, card values, and game outcome; and
3. One (1) dedicated camera per table and one (1) pan-tilt-zoom camera per four (4) tables may be an acceptable alternative procedure to satisfy the requirements of this paragraph.

### CERTIFICATION

I, the undersigned, as Secretary of the Oneida Business Committee, hereby certify that the Oneida Business Committee is composed of 9 members of whom 5 members constitute a quorum. 7 members were present at a meeting duly called, noticed and held on the 1st day of June, 2005; that the foregoing resolution was duly adopted at such meeting by a vote of 6 members for; 0 members against, and 0 members not voting; and that said resolution has not be rescinded or amended in any way,

  
Julie Barton, Tribal Secretary  
Oneida Business Committee