

**Oneida Gaming Minimum Internal Control Regulations  
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## ONEIDA GAMING MINIMUM INTERNAL CONTROL REGULATIONS

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### Article I. Purpose and Policy.

1-1. *Purpose of Internal Controls.* The Oneida Tribe recognizes the essential nature of internal controls to ensure integrity and fairness of its games. Internal controls also protect tribal assets and permit accountability of gaming enterprises to tribal government, the primary regulator of its gaming.

1-2. *Internal Controls for Preparation of Financial Statements.* The Oneida Tribe is responsible for the maintenance of internal control regulations that permit the timely preparation of accurate financial statements in accordance with generally accepted accounting principles.

1-3. *Revisions and Updates.* The Oneida Gaming Minimum Internal Control Regulations must be a living document which can be revised and updated in order to keep pace with technology and the business environment.

### Article II. Adoption, Amendment, Applicability, Repeal.

2-1. *Adoption.* This policy is adopted by the Oneida Business Committee under authority delegated by the Oneida General Tribal Council.

2-2. *Amendment.* These Regulations may be amended by the Oneida Business Committee or the Oneida General Tribal Council.

2-3. *Application.* Should a provision of these Regulations or the application of this Regulations be held as invalid, such invalidity shall not effect other provisions of these Regulations.

2-4. *Repeal.* These Regulations shall repeal all previous Internal Control Regulations regarding the Oneida Tribal Gaming Enterprises. These Regulations shall repeal all other Oneida policies, regulations, rules, motions, memoranda, and other similar acts which are inconsistent with these Regulations.

2-5. *Name.* These Regulations shall be known as the Oneida Gaming Minimum Internal Control Regulations ("OGMICR").

### Article III. Definitions.

3-1. *Definitions, Generally.* This article shall govern the definitions of words as phrases as used herein. All words not defined herein shall be used in their ordinary and everyday sense.

3-2. *"Account access card"* means an instrument used to access customer accounts for wagering at a gaming machine. Account access cards are used in connection with a computerized account database. Account access cards are not "smart cards."

3-3. *"Accountability"* means all items of currency, chips, coins, tokens and customer deposits constituting the total amount for which the bankroll custodian is responsible at a given time.

3-4. *"Accumulated credit payout"* means credit earned in a gaming machine that is paid to a customer manually in lieu of a machine payout.

3-5. *"Actual hold percentage"* means the percentage calculated by dividing the dollar amount of win by dollar amount of coin in (gaming machines) or drop (table games). Can be calculated for individual tables or gaming machines, type of table games or gaming machines on a per day or cumulative basis.

3-6. *"AICPA"* means the American Institute of Certified Public Accountants.

3-7. *"Alpha"* means a number or numeral spelled out and arranged in the letters of the language.

3-8. *"Ante"* means a player's initial wager or predetermined contribution to the pot before the dealing of the first hand.

3-9. *"Audit engagement"* means the terminology used by CPA firms to describe an independent financial audit of the books, records and financial statements of an organization that they have been contracted to perform, for the purpose of providing an opinion on the reliability and accuracy of the information included within the financial statements.

3-10. *"Audit engagement partner"* means the individual at the CPA firm, who is a legal partner in the firm, and has been assigned to be responsible for the performance of the audit engagement and delivery of the completed product to the customer/organization.

- 3-11. "*Bank (bankroll)*" means the inventory of currency, coins, chips, tokens and customer deposits in the cage/vault, gaming machine booths, on the tables and cash in bank used to make change, pay winnings and pay gaming machine jackpots.
- 3-12. "*Base level*" means the statistical win to statistical drop percentage for the previous fiscal year.
- 3-13. "*Betting station*" means the area designated in a pari-mutuel area that accepts wagers and pays winning bets.
- 3-14. "*Betting ticket*" means a printed, serially numbered form used to record the event upon which a wager is made, the amount and date of the wager, and sometimes the line or spread (odds).
- 3-15. "*Bill acceptor*" means the device that accepts and reads cash by denomination in order to accurately register customer credits.
- 3-16. "*Bill acceptor canister*" means the box attached to the bill acceptor used to contain cash received by bill acceptors.
- 3-17. "*Bill acceptor canister release key*" means the key used to release the bill acceptor canister from the bill acceptor device.
- 3-18. "*Bill acceptor canister storage rack key*" means the key used to access the storage rack where bill acceptor canisters are secured.
- 3-19. "*Bill acceptor drop*" means cash contained in bill acceptor canisters.
- 3-20. "*Bill-in meter*" means a meter included on a gaming machine that accepts cash that tracks the number of bills (and their denomination) put in the machine.
- 3-21. "*Blackjack*" means a card game in which each player opposes the dealer and the dealer opposes each player. It is played with a single deck or multiple decks of cards from which each player and a dealer are dealt two cards and may draw additional cards. The object is to accumulate a total of twenty-one points or a total closer to twenty-one points than that of the opposing hand, without exceeding twenty-one points.
- 3-22. "*Boxperson*" means the first-level supervisor who is responsible for directly participating in and supervising the operation and conduct of a craps game.
- 3-23. "*Breakage*" means the difference between actual bet amounts paid out by a racetrack to bettors and amounts won due to bet payments being rounded up or down. For example, a winning bet that should pay \$4.25 may actually be paid at \$4.20 due to rounding.
- 3-24. "*Cage*" means a secure work area for cashiers and a storage area for the bankroll.
- 3-25. "*Cage accountability form*" means an itemized list of the components that make up the cage accountability.
- 3-26. "*Calibration module*" means the section of a weigh scale used to set or adjust the scale to a specific amount (by weight) or number of coins to be counted.
- 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.
- 3-28. "*Card room*" means the location where card games are played in which the gaming operation is not party to wagers and from which the gaming operation receives compensation in the form of a rake, a time buy-in, or other fee or payment from a player.
- 3-29. "*Card room bank*" means the operating fund assigned to the card room or main card room bank.
- 3-30. "*Cash out ticket*" means an instrument of value generated by a gaming machine representing a cash amount owed to a customer at a specific gaming machine. This instrument may be wagered at other machines by depositing the cash-out ticket in the machine bill acceptor.
- 3-31. "*Cashier*" means the custodian of the bankroll for the cage or vault.
- 3-32. "*Chips*" means cash substitutes, in various denominations, issued by a Gaming Operation and used for wagering.
- 3-33. "*Class II*" means Class II gaming as defined in the Indian Gaming Regulatory Act.
- 3-34. "*Class III*" means Class III gaming as defined in the Indian Gaming Regulatory Act.
- 3-35. "*Coin meter count machine*" means a device used in a coin room to count coin.
- 3-36. "*Coin-in*" means the total amount wagered which includes physical coins-in and credits played.
- 3-37. "*Coin-in meter*" means the meter that displays the total amount wagered in a gaming machine that includes coin-in and credits played.
- 3-38. "*Coin-out*" means the money that is paid by the slot machine to the player.
- 3-39. "*Coin room*" means an area where coins and tokens used in the gaming machine department operation are stored.
- 3-40. "*Coin room inventory*" means coins and tokens stored in the coin room that are generally used for gaming machine department operation.

- 3-41. "*Commission*" means the National Indian Gaming Commission.
- 3-42. "*Complementary*" means a service or item provided at no cost, or at a reduced cost, to a customer.
- 3-43. "*Count*" means the total funds counted for a particular game, gaming machine, shift, or other period.
- 3-44. "*Count room*" means a room where the coin and cash drop from gaming machines, table games or other games are transported to and counted.
- 3-45. "*Count sheet*" means the form used to record the contents of the bankroll as they are counted (e.g., cage count sheet, check out sheet, etc.).
- 3-46. "*Count team*" means personnel that perform either the count of the gaming machine drop and/or the table game drop.
- 3-47. "*Counter game*" means a game in which the gaming operation is a party to wagers and wherein the gaming operation documents all wagering activity. The term includes, but is not limited to, bingo, keno, and pari-mutuel race books. The term does not include table games, card games and gaming machines.
- 3-48. "*Coverall games*" means the objective of the bingo game is to cover all of the numbers on the bingo card.
- 3-49. "*Credit slip*" means a form used to record the return of chips from a gaming table to the cage.
- 3-50. "*Cross fill*" means the transfer or even exchange of cash or chips from one gaming table to another.
- 3-51. "*Customer deposits*" means the amounts placed with a cage cashier by customers for safekeeping or the customers' use at a future time.
- 3-52. "*Customer filing area*" means the area outside of the cage where customers line up for transactions.
- 3-53. "*Deal*" in Pull Tabs games means the numerical sequence of all pull tabs in a specific pull tab game that are sold or available for sale to customers.
- 3-54. "*Dealer*" means an employee who operates a game, individually or as part of a crew, administering house rules and making payments.
- 3-55. "*Dedicated camera*" means a camera required to continuously record a specific activity.
- 3-56. "*Deskman*" means a person who authorizes payment of winning tickets and verifies payouts for keno games.
- 3-57. "*Draw ticket*" means a blank keno ticket whose numbers are punched out when balls are drawn for the game. Used to verify winning tickets.
- 3-58. "*Drop (for gaming machines)*" means the total amount of cash, cash-out tickets, coupons, coins and tokens removed from drop buckets and/or bill acceptor canisters.
- 3-59. "*Drop (for table games)*" means the total amount of cash, chips, and tokens removed from the drop boxes.
- 3-60. "*Drop box*" means a locked container affixed to the gaming table into which the drop is placed. The game type, table number, and shift are indicated on the box.
- 3-61. "*Drop box contents key*" means the key used to open the drop boxes.
- 3-62. "*Drop box release key*" means the key used to release drop boxes from tables.
- 3-63. "*Drop box storage rack keys*" means the key used to access the storage rack where drop boxes are secured.
- 3-64. "*Drop bucket*" means a container in the drop cabinet (or in a secured portion of the gaming machine in coinless/cashless configurations) for the purpose of collecting coins, tokens, cash-out tickets and coupons from the gaming machine.
- 3-65. "*Drop cabinet*" means the wooden or metal base of the gaming machine that contains the gaming machine drop bucket.
- 3-66. "*Drop period*" means the period of time between the sequential removal of drop buckets, currency acceptor boxes and drop boxes from the gaming machines and table games.
- 3-67. "*Drop route*" means the customary direction the drop team takes when dropping gaming machines and table games.
- 3-68. "*Drop team*" means personnel that perform the removal of drop buckets, currency acceptor boxes and drop boxes from the gaming machines and table games.
- 3-69. "*Earned and unearned take*" means race bets taken on present and future race events. Earned take means bets received on current or present events. Unearned take means bets taken on future race events.
- 3-70. "*Employee*" means any executive, worker, independent contractor or agent of the Oneida Tribe that works for or at a Gaming Operation.
- 3-71. "*EPROM*" see Program Storage Medium (PSM).
- 3-72. "*Even money exchange*" means the act of exchanging currency and chips for coin or other chips of equivalent value.
- 3-73. "*Fill*" means a transaction whereby a supply of chips, coins or tokens is transferred from a bankroll to a table game, gaming machine or the bingo department.

- 3-74. “*Fill slip*” means a document evidencing a fill to a table game or gaming machine hopper.
- 3-75. “*Fiscal year*” means the annual period used by the Oneida Tribe for internal accounting for its gaming operations conducted under a Gaming Compact.
- 3-76. “*Flare*” means the information sheet provided by the manufacturer that sets forth the rules of a particular pull tab game and that is associated with a specific deal of breakopen tickets. The flare shall contain the following information:
1. Name of the game;
  2. Manufacturer name or manufacturer’s logo;
  3. Ticket count; and
  4. Prize structure, which shall include the number of winning tickets by denomination, with their respective winning symbols, numbers or both.
- 3-77. “*Foot*” means to add a column or series of numbers and write the total at the bottom.
- 3-78. “*Foreign chips*” means chips that are issued by an entity unrelated to the Oneida Tribe.
- 3-79. “*Future wagers*” means bets on races to be run in the future (e.g., Kentucky Derby).
- 3-80. “*Game server*” means an electronic selection device, utilizing a random number generator.
- 3-81. “*Gaming Compact*” means the agreement between the State of Wisconsin and the Oneida Tribe of Indians of Wisconsin that outlines the terms under which the Oneida Tribe can conduct Class III gaming.
- 3-82. “*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.
- 3-83. “*Gaming machine*” means an electronic or electro mechanical machine which allows a player to play games of chance, some of which may be affected by skill, that contains a microprocessor with a random number generator capacity for outcome selection or computer terminal that accesses an outcome that is subsequently and randomly selected in drawings that are electronically conducted by a central computer or other such methods of chance selection, whether mechanical or electronic. The machine is activated by the insertion of cash or cash equivalents and which awards cash, cash equivalents, merchandise, replays, or a written statement of the player's accumulated credits, which written statements may be redeemable for cash.
- 3-84. “*Gaming machine analysis report*” means a report prepared that compares theoretical to actual hold by a gaming machine on a periodic basis.
- 3-85. “*Gaming machine booths and change banks*” means a booth or small cage in the gaming machine area used to provide change to players, store change aprons and extra coin, and account for jackpot and other payouts.
- 3-86. “*Gaming machine count*” means total amount of coins, tokens, and cash removed from a gaming machine. The amount counted is entered on the Gaming Machine Count Sheet and is considered the drop. Also, the procedure of counting the coins, tokens and cash or the process of verifying gaming machine coin and token inventory.
- 3-87. “*Gaming machine pay table*” means the reel strip combinations illustrated on the face of the gaming machine that can identify payouts of designated coin amounts.
- 3-88. “*Gaming Operation*” means Tribally owned or Tribally operated Class II and/or Class III gaming on Tribal land.
- 3-89. “*Gaming-related contractor*” means any party, other than the Oneida Tribe, to a gaming-related contract, as defined in Section VII. A of the Gaming Compact.
- 3-90. “*Gross gaming revenue*” means the gross gaming revenue or the total amount of cash wagered and dropped on Class II and Class III games, less amounts paid out as prizes or paid for prizes awarded.
- 3-91. “*Hard count*” means the process of counting the contents in drop buckets; alternatively, hard count may also refer to the total value of the dropped coins or tokens counted.
- 3-92. “*Hold*” means the relationship of win to coin in for gaming machines and win to drop for table games.
- 3-93. “*Hopper*” means the receptacle that contains the coins or tokens stored within a gaming machine used to make payouts.
- 3-94. “*Host validation computer system*” means a computer that would house all transactions that occur with a cash out ticket slot machine.
- 3-95. “*Hub*” means the person or entity that is licensed to provide the operator of a pari-mutuel wagering operation information related to horse racing that is used to determine winners of races or payoffs on wagers accepted by the pari-mutuel wagering operation.
- 3-96. “*Imprest*” means an established amount of cash and cash equivalents used to transact business outside the primary area where money is centrally stored (which is usually the vault).

- 3-97. *"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.
- 3-98. *"In-meter reading"* means the meter record of the number of coins wagered for an individual gaming machine.
- 3-99. *"Incompatible functions or duties"* means gaming activities that place an employee in a position to make or conceal errors or irregularities in the normal course of his or her duties.
- 3-100. *"Independent Gaming Test Laboratory"* means a laboratory which conducts tests of gaming equipment in order to determine whether the equipment meets specific standards, and is designated as an independent gaming test laboratory by the Tribe with the concurrence of the State of Wisconsin Division of Gaming.
- 3-101. *"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.
- 3-102. *"Jackpot payout"* means the portion of a jackpot paid by gaming machine personnel. The amount is usually determined as the difference between the total posted jackpot amount and the coins or tokens paid out by the machine. May also be the total amount of the jackpot.
- 3-103. *"Jackpot payout slip"* means a form on which the amount of the jackpot paid by gaming machine personnel is recorded.
- 3-104. *"Keno"* means a game using the draw of twenty (20) numbered balls out of eighty (80) numbered balls for results. Player may bet on one (1) to fifteen (15) numbers.
- 3-105. *"Kobetron"* means a machine that reads the identification signature from the PSM.
- 3-106. *"Lammer button"* means a type of chip that is placed on a gaming table to indicate that the amount of chips designated thereon has been given to the customer for wagering on credit before completion of the credit instrument. Lammer button may also mean a type of chip used to evidence transfers between table banks and card room banks.
- 3-107. *"Linked electronic game"* means any game linked to two (2) or more gaming operations that are physically separated and not owned and operated by the same Tribe.
- 3-108. *"Log"* means a document used for recording and tracking information and activity.
- 3-109. *"Loose coin"* means coin held in a cage, slot booth, vault, or count room or on gaming tables, that has not been put in wrappers, usually in denominations other than dollars. Loose coin may also include bent or damaged coins.
- 3-110. *"Main card room bank"* means a fund of cash, coin, and chips used primarily for poker and pan card game areas. Used to make even cash transfers between various games as needed. May be used similarly in other areas of the gaming operation.
- 3-111. *"Master game program number"* means the game program number listed in a gaming machine PSM.
- 3-112. *"Master game sheet"* means a form used to record, by shift and day, each table game's winnings and losses. This form reflects the opening and closing table inventories, the fills and credits, and the drop and win.
- 3-113. *"Mechanical coin counter"* means a device used to count coins that may be used in addition to or in lieu of a coin weigh scale.
- 3-114. *"Meter"* means an electronic (soft) or a mechanical (hard) apparatus in a gaming machine. May record the number of coins wagered, the number of coins routed to the drop (coin to drop), the amount of jackpots paid out, the number of games played, or the number of coins paid out to winning players.
- 3-115. *"MICR"* means minimum internal control regulations.
- 3-116. *"Monitor"* means a television type viewing unit used specifically for closed circuit television. It may also mean the process of viewing, overseeing and/or verifying activities or functions.
- 3-117. *"Motion activated dedicated camera"* means a video or digital camera that, upon its detection of activity or motion in a specific area, begins to record the activity or area.
- 3-118. *"Mule key"* means the key used to access the on-the-floor drop system that utilizes a mobile scale.
- 3-119. *"Multi-game machines"* means a gaming machine that includes more than one type of game option.
- 3-120. *"Multi-race ticket"* means a keno ticket that is played in multiple games.
- 3-121. *"Oneida Tribe"* means the Oneida Tribe of Indians of Wisconsin, its authorized officials, agents and representatives.

- 3-122. *"Oneida Gaming Commission"* means the regulatory body as established by the Oneida Tribe's Gaming Ordinance.
- 3-123. *"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.
- 3-124. *"Order for credit"* means a form that is used to request the transfer of chips from a table to the cage. The order precedes the actual transfer transaction which is documented on a credit slip.
- 3-125. *"Outstation"* means areas other than the main keno area where bets may be placed and tickets paid.
- 3-126. *"Pan-tilt-zoom (PTZ)"* means a camera that has the capabilities of panning right to left, up and down, and focusing closer to specific area.
- 3-127. *"Par percentage"* means the percentage of each dollar wagered that the house wins or holds.
- 3-128. *"Par sheet (theoretical hold worksheet)"* means a specification sheet for a gaming machine that provides the hold percentage, model number, hit frequency, reel combination, number of reels, number of coins that can be accepted, the payout schedule, and reel strip settings.
- 3-129. *"Pari-mutuel wagering"* means a system of wagering on horse races, jai-alai, greyhound, and harness racing, where the winners divide the total amount wagered, net of commissions and operating expenses, proportionate to the individual amount wagered.
- 3-130. *"Payout"* means the total amount of money paid to a customer as winnings on a game.
- 3-131. *"Peripherals"* means an auxiliary device that works in conjunction with a computer.
- 3-132. *"PIN"* means the personal identification number used to access a player's account.
- 3-133. *"Pit"* means an area in a casino enclosed or encircled by gaming tables.
- 3-134. *"Pit supervisor"* means the employee who supervises all games in a pit.
- 3-135. *"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.
- 3-136. *"Player tracking system"* means a system that records the gaming play of customers.
- 3-137. *"Post time"* means the time when a pari-mutuel track stops accepting bets in accordance with rules and regulations of the applicable jurisdiction.
- 3-138. *"Points"* means the numerical unit accumulated by the customer which may be converted into complementary items or cash.
- 3-139. *"Primary and secondary jackpots"* means promotional pools offered at certain card games that can be won in addition to the primary pot.
- 3-140. *"Program Storage Medium (PSM)"* means the storage medium that contains the game control program, including ROMs, EPROMs, FLASH ROMs, DVD, or CD-ROM.
- 3-141. *"Progressive gaming machine"* means a gaming machine, with a payoff indicator, in which the payoff increases as it is played (deferred payout). The payoff amount is accumulated, displayed on a machine, and will remain until a player lines up the jackpot symbols that result in the progressive amount being paid.
- 3-142. *"Progressive jackpot"* means deferred payout from a progressive gaming machine.
- 3-143. *"Progressive table games"* means table games that offer progressive jackpots.
- 3-144. *"Promotional payouts"* means merchandise and awards given to players by the Gaming Operation based on wagering activity.
- 3-145. *"Promotional progressive pots and/or pools"* means funds contributed to a table game or card game by and for the benefit of players. Funds are distributed to players based on a predetermined event.
- 3-146. *"Pull-tabs"* means a game in which players compete against one another to obtain winning cards from a set of cards, known as a "deal." A typical deal contains up to 100,000 cards and a predetermined number of winning cards. Each individual pull-tab within a deal is a small, two-ply paper card. When the top layer of an individual card is removed, the bottom layer reveals a pattern of symbols indicating whether the player has won a prize.
- 3-147. *"Rabbit ears"* means a device, generally V-shaped, that holds the numbered balls selected during a keno or bingo game so that the numbers are visible to players and employees.
- 3-148. *"Rake"* means a commission charged by the house for maintaining or dealing a game such as poker.
- 3-149. *"Rake circle"* means the area of a table where rake is placed.
- 3-150. *"Random number generator"* means a device that generates numbers in the absence of a pattern. May be used to determine numbers selected in various games such as bingo. Also commonly used in gaming machines to generate game outcome.
- 3-151. *"Redemption kiosk"* means a kiosk utilized to accept a deposit of credits.
- 3-152. *"Reel symbols"* means symbols listed on reel strips of gaming machines.

- 3-153. “*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).
- 3-154. “*Runner*” means a gaming employee who transports chips/cash to and from a gaming table to a cashier.
- 3-155. “*SAM*” means a screen-automated machine used to accept pari-mutuel wagers. SAMs also pay winning tickets in the form of a voucher, which is redeemable for cash.
- 3-156. “*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.
- 3-157. “*Series number*” means the unique identifying number printed on each sheet of bingo paper that identifies the bingo paper as a series or packet. The series number is not the free space or center space number located on the bingo paper.
- 3-158. “*Shift*” refers to 8 hour intervals not to exceed 24 hours.
- 3-159. “*Shill*” means an employee financed by the house and acting as a player for the purpose of starting or maintaining a sufficient number of players in a game.
- 3-160. “*Short pay*” means a payout from a gaming machine that is less than the amount indicated by the payout schedule.
- 3-161. “*Soft count*” means the count of the contents in a drop box or a bill acceptor canister; alternatively, soft count may refer to the process of counting the contents of drop boxes or bill acceptor canisters.
- 3-162. “*Standard Operating Procedure (SOP)*” means an established and approved procedure to be followed in a given situation. It is the responsibility of the Oneida Gaming Commission to review SOPs.
- 3-163. “*Stationary camera*” means a camera fixed into a set position and can only be moved manually.
- 3-164. “*Statistical drop*” means total amount of money, chips and tokens contained in the drop boxes, plus pit credit issued, minus pit credit payments in cash in the pit.
- 3-165. “*Statistical win*” means closing bankroll, plus credit slips for cash, chips or tokens returned to the cage, plus drop, minus opening bankroll, minus fills to the table, plus marker credits.
- 3-166. “*Sufficient clarity*” means use of monitoring and recording at a minimum of twenty (20) frames per second. Multiplexer tape recordings are insufficient to satisfy the requirement of sufficient clarity.
- 3-167. “*Surveillance room*” means a secure location(s) used primarily for casino surveillance.
- 3-168. “*Surveillance system*” means a system of video or digital cameras, monitors, recorders, video printers, switches, selectors, and other ancillary equipment used for casino surveillance.
- 3-169. “*Table games*” means games that are banked by the house or a pool whereby the house or the pool pays all winning bets and collects from all losing bets.
- 3-170. “*Table inventory*” means total chips, coins, or cash at a table.
- 3-171. “*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.
- 3-172. “*Table tray*” means the container located on gaming tables where chips, coins, or cash are stored that are used in the game.
- 3-173. “*Take*” means the same as earned and unearned take.
- 3-174. “*Theoretical hold*” means the intended hold percentage or win of an individual gaming machine as computed by reference to its payout schedule and reel strip settings or PSM.
- 3-175. “*Theoretical hold worksheet*” means a worksheet provided by the manufacturer for all gaming machines that indicates the theoretical percentages that the gaming machine should hold based on adequate levels of coin-in. The worksheet also indicates the reel strip settings, number of credits that may be played, the payout schedule, the number of reels and other information descriptive of the particular type of gaming machines.
- 3-176. “*Theoretical payback/theoretical payback percentage*” means the intended payback percentage of an individual gaming machine as computed by reference to its hold schedule.
- 3-177. “*Tier A*” means any Gaming Facilities with annual gross gaming revenues of more than \$1 million but not more than \$5 million.
- 3-178. “*Tier B*” means Gaming Facilities with annual gross gaming revenues of more than \$5 million but not more than \$15 million.
- 3-179. “*Tier C*” means Gaming Facilities with annual gross gaming revenues of more than \$15 million.
- 3-180. “*Tip*” means gratuities given to the casino employees by players.
- 3-181. “*Token*” means a coin-like cash substitute, in various denominations, used for gaming transactions.

- 3-182. “*Tribal Gaming Management*” means the Oneida Tribe's authorized officials, employees, or agents responsible for the Gaming Operation.
- 3-183. “*Vault*” means a secure area within the Gaming Facility where tokens, checks, currency, coins, and chips are stored.
- 3-184. “*Wager*” means a sum of money or amount of equivalent value risked on gaming machines or table games.
- 3-185. “*Weigh*” means the value of coins and tokens counted by a weigh scale.
- 3-186. “*Weigh process*” means the physical method of counting the amount of coins and tokens removed from the gaming machines through the use of a weigh scale.
- 3-187. “*Weigh scale*” means a scale that calculates (by weight) the amount of coins or tokens in a given bucket/bag from a gaming machine.
- 3-188. “*Weigh scale calibration module*” means the device used to adjust a coin weigh scale.
- 3-189. “*Weigh scale interface*” means a communication device between the weigh scale used to calculate the amount of funds included in drop buckets and the computer system used to record the weigh data.
- 3-190. “*Weigh scale tape*” means the tape where weighed coin is recorded.
- 3-191. “*Win*” means the net win resulting from all gaming activities. Net win results from deducting all gaming payouts from all wins prior to considering associated operating expenses.
- 3-192. “*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.
- 3-193. “*Win-to-write hold percentage*” means win divided by write to determine hold percentage.
- 3-194. “*Wisconsin Department of Administration, Division of Gaming (Department)*” means the successor to the Lottery Board, as defined in the Gaming Compact.
- 3-195. “*Wisconsin State Auditor*” means State Auditor as used in Section XII of the Gaming Compact.
- 3-196. “*Work papers*” means documents containing evidence to support an auditor’s approach, procedures, findings, and conclusions.
- 3-197. “*Wrap*” means the method of storing coins after the count process has been completed, including, but not limited to, wrapping, racking or bagging. May also refer to the total amount or value of the counted and stored coins.
- 3-198. “*Write*” means the total amount wagered in keno, bingo, pull tabs, or pari-mutuel operations.
- 3-199. “*Writer*” means an employee who writes keno, bingo, pull tabs, or pari-mutuel tickets. A keno writer usually also makes payouts.

#### **Article IV. Tiers of Compliance**

- 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. *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.
- 4-3. *Class II and Class III Gaming.* The OGMICR covers Class II and Class III gaming currently conducted by the Oneida Tribe.

#### **Article V. Gaming Activities.**

##### *Subsection A. Gaming Machines.*

##### 5-1. *General.*

- a. For all computerized gaming machine department application programs a personnel access listing will be maintained which includes at a minimum:
  1. Employee name;
  2. Employee identification number (or equivalent); and
  3. Listing of functions employee can perform or equivalent means of identifying same.

- b. An access control (e.g., password) should be utilized to ensure unauthorized access does not occur.
- c. For any computer applications utilized, alternate documentation and/or procedures that provide at least the level of control described by the standards in this section, as approved by the Tribe, will be acceptable.
- d. The procedures for the collection of the gaming machine drop and count shall comply with Subsection A of Article X, Subsection A of Article XI, and Subsection A of XII (as applicable).

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

- a. For jackpot payouts and gaming machine fills, the documentation includes the following information:
  - 1. Date and time;
  - 2. Machine number;
  - 3. Dollar amount of cash payout or gaming machine fill (both alpha and numeric), and, if applicable, description of personal property awarded, including fair market value. Alpha is optional if another unalterable method is used for evidencing the amount of the payout;
  - 4. Game outcome (including reel symbols, card values, suits, etc.) for jackpot payouts. Game outcome is not required if a computerized jackpot/fill system is used;
  - 5. Preprinted or concurrently-printed sequential number; and
  - 6. Signatures of at least two employees verifying and witnessing the payout or gaming machine fill and attesting to the accuracy of the form (except as otherwise provided in paragraphs b, c, and d of this section);
- b. Total jackpot payouts over a predetermined amount (at a minimum \$10,000) require the signature and verification of a supervisory or management employee independent of the gaming machine department (in addition to the two signatures required by (a)(6) of this section). Alternatively, if an on-line accounting system is utilized, only two signatures are required: one employee and one supervisory or management employee independent of the gaming machine department. This predetermined amount shall be authorized by Tribal Gaming Management, documented and maintained.
- c. With regard to jackpot payouts and hopper fills, the signature of one employee is sufficient if an on-line accounting system is utilized and the jackpot or fill is less than \$1,200.
- d. On graveyard shifts (shifts that begin between the hours of ten p.m. and two a.m., and last no more than eight hours) payouts/fills less than \$100 can be made without the payout/fill being witnessed by a second person.
- e. Gaming machines will be examined by appropriate Gaming personnel if the jackpot exceeds \$50,000, or for lower payouts if otherwise deemed necessary based upon the judgment of the Tribe, or Tribal Gaming Management as approved by the Tribe. This examination verifies that the PSMs are correct and the jackpot is valid.
- f. For short pays of \$10 or more, and payouts required for accumulated credits, the pre-numbered payout form includes:
  - 1. Date and time;
  - 2. Machine number;
  - 3. Dollar amount of payout (both alpha and numeric); and
  - 4. Signature of at least one employees verifying and witnessing the payout.
- g. Additionally, for short pays of \$50 or more, signatures of at least two (2) employees verifying and witnessing the payout are required. Alternatively, the signature of one (1) employee is sufficient if an on-line accounting system is utilized and the payout amount is less than \$3,000.
- h. If a jackpot is \$1,200 or more, an IRS form W-2 G Statement of Gambling Winnings must be completed in accordance with IRS regulations.
- i. Computerized jackpot/fill systems shall be restricted so as to prevent unauthorized access and fraudulent payouts by one person as required by Article IX.
- j. Payout forms are controlled and routed in a manner that precludes any one individual from producing a fraudulent payout by forging signatures, or by altering the amount paid out subsequent to the payout and misappropriating the funds.
- k. Hopper fills from the drop bucket are prohibited.
- l. 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. *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.

5-4. *Gaming Machine Booths.*

- a. All gaming machine booths and change banks are maintained on an imprest basis and shall be counted down after each shift they are in use, by both the outgoing and oncoming booth employees, supervisory personnel or gaming machine floorperson, who sign the gaming machine booth checkout sheet attesting to the accuracy of the count. If the gaming machine booth is short or over, it is corrected by a cash variation slip signed by the out-going gaming machine booth employee, and authorized by the gaming machine supervisor. Unverified transfers of cash and/or cash equivalents are prohibited.
- b. The wrapping of loose gaming machine booth and change bank coin shall be performed at a time or location that does not interfere with the hard count/wrap process or the accountability of that process.
- c. A record shall be maintained evidencing the transfers of wrapped and unwrapped coin, which are even exchanges with the vault. This record shall be retained for at least (7) days.

5-5. *In-house Progressive Gaming Machines Standards.* This standard does not apply to wide area progressive gaming machines. All in-house progressive gaming machines shall conform to the following standards:

- a. A meter that shows the amount of the progressive jackpot shall be conspicuously displayed at or near the machines to which the jackpot applies;
- b. At least once each day, each Gaming Facility shall record the amount shown on each progressive jackpot meter except for those jackpots that can be paid directly from the machine's hopper;
- c. Explanations for meter reading decreases shall be maintained with the progressive meter reading sheets, and where the payment of a jackpot is the explanation for a decrease, the Gaming Facility shall record the jackpot payout number on the sheet or have the number reasonably available;
- d. Each Gaming Facility shall record the base amount of each progressive jackpot; and
- e. The Tribe shall approve procedures specific to the transfer of progressive amounts in excess of the base amount to other gaming machines.

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

- a. A meter that shows the amount of the progressive jackpot shall be conspicuously displayed at or near the machines to which the jackpot applies.
- b. The wide area progressive system must be adequately restricted to prevent unauthorized access (e.g., changing passwords at least quarterly, restrict access to PSMs at the same level of control as required by section 5-7 of the OGMICR, and restrict physical access to computer hardware at the same level of control as required by section 6-6, etc.).
- 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.
- d. Reports adequately documenting the procedures above are generated, adhered to, and retained.
- e. Each wide area progressive system shall meet the technical hardware requirements and security requirements specified in section 6-6.

5-7. *PSMs.*

- a. Tribal Gaming Management shall develop and implement procedures for the following:
  1. Removal of PSMs, from devices, the verification of the existence of errors as applicable, and the correction via duplication from the PSM;

2. Copying one gaming device program to another approved program;
    - A. The PSMs of some manufacturers may be protected by federal copyright laws or by contract. Tribal Gaming Management should insure that all applicable laws are complied with when duplicating PSMs.
    - B. Equivalent controls must be in place should gaming machine program storage media, other than PSMs be duplicated.
  3. Verification of duplicated PSMs prior to being offered for play;
  4. Receipt and destruction of PSMs; and
  5. Securing the PSMs from unrestricted access.
- b. The master game program number, par percentage, and the pay table shall be verified to the par sheet when initially received by the manufacturer.
- c. Gaming machines with potential jackpots in excess of \$100,000 shall have the game software circuit boards locked or physically sealed. The lock or seal shall necessitate the presence of a person independent of the gaming machine department to access the PSM. If a seal is used to secure the board to the frame of the device, it shall be prenumbered.
- d. Records that document the procedures in (a)(1) shall include the following information:
1. Date;
  2. Machine number (source and destination);
  3. Manufacturer, model number and description of the machine;
  4. Program number;
  5. Theoretical hold percentage;
  6. Personnel involved;
  7. Reason for duplication;
  8. Disposition of any permanently removed PSM;
  9. Seal numbers, if applicable; and
  10. Approved testing lab approval number, if available (i.e., tribal, state, other).
- e. PSMs returned to gaming machines shall be labeled and include the date, program number, information identical to that shown on the manufacturer's label, and initials of the individual replacing the PSM.
- f. All PSM changes are documented with appropriate information and approvals to assure the changes are authorized, accurately recorded and effectively controlled.
- g. At least annually, procedures shall be tested to insure the integrity of a sample of gaming machine PSMs by personnel independent of the gaming machine department or the gaming machines being tested.
- 5-8. *Statistical Reports.*
- a. When a gaming machine is purchased or when a change is made to a gaming machine:
    1. Gaming machine technician compares the actual reel strip settings to the information received from the manufacturer;
    2. A type and/or percentage change form is completed including the date, gaming machine number, location, old theoretical hold, new theoretical hold, in-meter reading, gaming machine description and PSM number; and
    3. The form is given to the gaming machine manager for his approval.
  - b. The theoretical hold percentages used in the gaming machine analysis reports shall be within the performance standards set by the manufacturer.
  - c. Records shall be maintained for each gaming machine which indicate the date the gaming machine was placed into service, the date the gaming machine was removed from the floor, the date the gaming machine was placed back on the floor, and any changes in gaming machine numbers and designations.
  - d. Accurate and current theoretical hold worksheets shall be maintained for each gaming machine.
  - e. For multi-game or multi-denominational machines, an employee or department independent of the gaming machine department shall:
    1. Weekly, record the total coin-in meter;
    2. Quarterly, record the coin-in meters for each game contained in the machine; and
    3. On an annual basis, adjust the theoretical hold percentage in the gaming machine statistical report to a weighted average based upon the ratio of coin-in for each game payable.
  - f. For machines that are multi-game and multi-denominational, an employee or department independent of the gaming machine department shall:

1. Weekly, record the total coin-in meter;
  2. Quarterly, record the coin-in meters for each game contained in the machine; and
  3. On an annual basis, adjust the theoretical hold percentage in the gaming machine statistical report to a weighted average based upon the ratio of coin-in for each game.
  4. For machines that are multi-game and multi-denominational, theoretical hold percentage can be calculated by a simple weighted average of the various denominational theoretical hold percentages contained within each game, then using that average theoretical hold percentage in the weighted average calculation based on patron game selection. To make additional reductions in the number of calculations, games with similar theoretical hold percentages (those who a difference of less than 0.5 percentage points) may be grouped.
- g. For those machines that are unable to perform the weighted average as required by 5-8(e), the following procedures shall apply:
1. On at least an annual basis, calculate the actual hold percentage for each gaming machine;
  2. On at least an annual basis, adjust the theoretical hold percentage in the gaming machine statistical report for each gaming machine to the previously calculated actual hold percentage; and
  3. The adjusted theoretical hold percentage shall be within the spread between the minimum and maximum theoretical payback percentages.
- h. All gaming machines shall contain functioning meters that shall record coin-in or credit-in, or an online gaming machine monitoring system that captures similar data.
- i. All gaming machines with bill acceptors shall contain functioning bill-in meters that record the dollar amounts or number of bills accepted by denomination.
- j. Gaming machine in-meter readings shall be recorded at least weekly (monthly for Tier A and B Gaming Facilities) immediately prior to or subsequent to a gaming machine drop. On-line gaming machine monitoring systems can satisfy this requirement. However, the time between readings may extend beyond one week in order for a reading to coincide with the end of an accounting period only if such extension is for no longer than six (6) days. In meter readings should be retained for at least seven (7) years.
- k. The employee who records the in-meter reading shall either be independent of the hard count team or shall be assigned on a rotating basis, unless the in-meter readings are randomly verified quarterly for all gaming machines and bill acceptors by a person other than the regular in-meter reader.
- l. Upon receipt of the in-meter reading summary, the Accounting Department shall review all meter readings for reasonableness using pre-established parameters.
- m. Prior to final preparation of statistical reports, meter readings which do not appear reasonable shall be reviewed with gaming machine department employees, and exceptions documented, so that meters can be repaired or clerical errors in the recording of meter readings can be corrected.
- n. A report shall be produced at least monthly showing month-to-date, year-to-date (previous twelve (12) months data preferred), and if practicable, life-to-date actual hold percentage computations for individual machines and a comparison to each machine's theoretical hold percentage.
- o. Each change to a gaming machine's theoretical hold percentage, including progressive percentage contributions, results in that gaming machine being assigned a new number and treated as a new gaming machine in the statistical reports (i.e., not commingling various hold percentages), except for adjustments made in accordance with 5-8(e).
- p. The statistical reports shall be reviewed by both gaming machine department management and management employees independent of the gaming machine department on at least a monthly basis.
- q. Large variance investigations.
1. When a gaming machine:
    - A. experiences 100,000 wagering transactions life-to-date; and
    - B. experiences 500,000 wagering transactions life-to-date; and
    - C. experiences 1,000,000 wagering transactions life-to-date; and
    - D. at each additional 1,000,000 wagering transactions life-to-date,
 the theoretical hold and actual hold for the gaming machine shall be compared.
  2. Large variances (3% or more) between the theoretical and actual hold shall be investigated and resolved by a department independent of the gaming machine department with the findings documented and provided to the Tribe or its authorized personnel upon request in a timely manner.

3. If life-to-date information is not practical for investigating each gaming machine, year-to-date information may be utilized.

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

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

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

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

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

5-9. *Gaming Machine Accounting, Audit Procedures.*

a. Gaming machine accounting/auditing procedures shall be performed by employees who are independent of the transactions being reviewed.

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

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

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

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

f. All gaming machine auditing procedures and any follow-up performed shall be documented, maintained for inspection, and provided to authorized parties or personnel upon request.

g. For computerized player tracking systems, an accounting/auditing employee shall perform the following procedures at least one day per month:

1. Foot all points redeemed documentation and trace to the system generated totals; and
2. Review all points redeemed documentation for propriety.

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

i. Follow-up shall be performed for any one machine having an unresolved variance between actual coin drop and coin-to-drop meter readings in excess of 3% and over \$25.00. The follow-up performed and the results of the investigation must be documented and maintained for inspection, and provided to the Tribe or its authorized personnel upon request.

j. Follow-up is performed for any one machine having an unresolved variance between actual currency drop and bill-in meter readings in excess of 3% and over \$25.00. The follow-up performed and results of the investigation must be documented, maintained for inspection, and provided to authorized personnel upon request.

k. At least annually, accounting/auditing personnel shall randomly verify that PSM changes are properly reflected in the gaming machine analysis reports.

5-10. *Removal of Gaming Machines and Gaming Machine Hopper Contents Standards.*

a. When gaming machines are temporarily removed from the floor, hopper contents and gaming machine drops shall be secured, protected, and accounted for to preclude the misappropriation of stored funds.

b. When gaming machines are permanently removed from the floor, hopper contents and gaming machine drops will be counted and recorded by at least two employees with appropriate documentation being routed to the Accounting Department for proper recording and accounting for initial hopper loads.

5-11. *Gaming Machine Equipment.*

a. All gaming machine movements will be documented with appropriate information and approvals to assure the changes are authorized, accurately recorded and effectively controlled.

b. A preventative maintenance program shall be maintained that assures each gaming machine, and all related wiring, is inspected at least annually with the results documented and retained for seven years.

c. All exception reports and work orders will be responded to in a timely manner.

d. Any functional changes made to individual gaming machines (e.g., adding or removing a bill acceptor from a gaming machine) will be reported to the Accounting Department in a timely manner.

e. Each time a gaming machine is opened, a machine maintenance card will be updated. The gaming machine maintenance card contains the machine number, location, date, time and reason the gaming machine was opened, and is signed by an authorized agent or employee opening the gaming machine in the presence of another authorized agent or employee.

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.

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

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.

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

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

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

e. The information contained in subsection (d) shall be communicated to the host computer. The host computer shall verify the authenticity of the cash-out ticket and communicate directly to the redeemer of the cash-out ticket.

f. If valid, the cashier (redeemer of the cash-out ticket) pays the customer the appropriate amount and the cash-out ticket is electronically noted "paid" in the system. The "paid" cash-out ticket shall remain in the cashiers' bank for reconciliation purposes. The host validation computer system shall electronically reconcile the cashiers banks for the paid cashed-out tickets.

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

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

1. Serial number of the cash-out ticket;

2. Date and time;

3. Dollar amount; and

4. Issuing gaming machine number; and

5. Marking ticket "paid".

The ticket shall remain in cashier's bank for reconciliation purposes.

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

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.

k. If the host validation computer system is down for more than four (4) hours, Tribal Gaming Management shall promptly notify the Gaming General Manager and Oneida Gaming Commission.

l. Gaming machine systems utilizing cash-out tickets shall comply with all other standards (as applicable) in this section, including:

1. Standards for bill acceptor drop and count;
2. Standards for coin drop and count; and
3. Standards concerning PSMs.

5-13. *Coinless/Cashless Gaming Machines*. For gaming machines that utilize account access cards to activate play of the machine, the following standards shall apply:

a. Equipment.

1. A central computer, with supporting hardware and software, to coordinate network activities, provide system interface, and store and manage a player/account database;
2. A network of contiguous player terminals with touchscreen or button controlled video monitors connected to an electronic selection device and the central computer via a communications network (referred to as the "bank"); and
3. One or more electronic selection devices, utilizing random number generators, each of which selects any combination or combinations of numbers, colors and/or symbols for a network of player terminals.

b. Player Terminals Standards.

1. The player terminals are connected to a game server;
2. The game server shall generate and transmit to the bank of player terminals a set of random numbers, colors and/or symbols at regular intervals. The subsequent gaming results are determined at the player terminal and the resulting information is transmitted to the account server; and
3. The game server shall be housed in a game server room or secure locked cabinet off the casino floor.

c. Customer Account Maintenance Standards.

1. A central computer acting as an account server shall provide customer account maintenance and the deposit/withdrawal function of those account balances;
2. Customers may access their accounts on the computer system by means of an account access Player Identification Card at the player terminal. Each player terminal may be equipped with a card reader and personal identification number (PIN) pad or touch screen array for this purpose; and
3. All communications between the player terminal, or bank of player terminals, and the account server shall be encrypted for security reasons.

d. Customer Account Generation Standards.

1. A computer file for each customer shall be prepared by a clerk, with no incompatible functions, prior to a customer being issued an account access card to be utilized for machine play. The customer may select his/her PIN to be used in conjunction with the account access card.
2. For each customer file, an employee shall:
  - A. Record the customer's name and current address;
  - B. The date the account was opened; and
  - C. At the time the initial deposit is made, account opened, or credit extended, the identity of the customer shall be verified by examination of a valid driver's license or other reliable identity credential.
3. The clerk shall sign-on with a unique password to a terminal equipped with peripherals required to establish a customer account. Passwords are issued and can only be changed by information technology personnel at the direction of the department director.
4. After entering a specified number of incorrect PIN entries at the cage or player terminal, the customer shall be directed to proceed to the appropriate player development area to obtain a new

PIN. If a customer forgets, misplaces or requests a change to their PIN, the customer shall proceed to the appropriate player development area.

e. Deposit of Credits Standards.

1. The cashier shall sign-on with a unique password to a cashier terminal equipped with peripherals required to complete the credit transactions. Passwords are issued and can only be changed by information personnel at the direction of the department director.
2. The customer shall present cash, chips, coin, or coupons along with their account access card to a cashier to deposit credits.
3. The cashier shall complete the transaction by utilizing a card scanner that the cashier shall slide the customer's account access card through.
4. The cashier shall accept the funds from the customer and enter the appropriate amount on the cashier terminal.
5. A multi-part deposit slip shall be generated by the point of sale receipt printer. The cashier shall direct the customer to sign the deposit slip receipt. One copy of the signed deposit slip shall be given to the customer. The other copy of the signed deposit slip shall be secured in the cashier's cash drawer.
6. The cashier shall verify the customer's balance before completing the transaction. The cashier shall secure the funds in their cash drawer and return the account access card to the customer.
7. Alternatively, if a redemption kiosk is utilized to accept a deposit of credits, the Tribe, or Tribal Gaming Management as approved by the Tribe, shall establish and Tribal Gaming Management shall comply with procedures substantially similar to those detailed above that safeguard the integrity of the kiosk system.

f. Prize Standards.

1. Winners at the gaming machines may receive cash, prizes redeemable for cash or merchandise, at the discretion of Tribal Gaming Management;
2. If merchandise prizes are to be awarded, the specific type of prize or prizes which may be won shall be disclosed to the player before the game begins;
3. The redemption period of account access cards, as approved by the Tribe, shall be conspicuously posted in the Gaming Facility.

g. Credit withdrawal. The customer shall present their account access card to a cashier to withdraw his or her credits. The cashier shall perform the following:

1. Scan the account access card;
2. Request the customer to enter his or her PIN, if the PIN was selected by the customer;
3. The cashier shall ascertain the amount the customer wishes to withdraw and enter that amount into the computer;
4. A multi-part withdrawal slip shall be generated by the point of sale receipt printer. The cashier shall direct the customer to sign the withdrawal slip;
5. The cashier shall verify that the account access card and the customer match by:
  - A. Comparing the customer to the image on the computer screen;
  - B. Comparing the customer to the image on the customer's picture ID; or
  - C. Comparing the customer signature on the withdrawal slip to signature on the computer screen.
6. The cashier shall verify the customer's balance before completing the transaction. The cashier shall pay the customer the appropriate amount, issue the customer the original withdrawal slip and return the account access card to the customer;
7. The copy of the withdrawal slip shall be placed in the cash drawer. All account transactions shall be accurately tracked by the account server computer system. The copy of the withdrawal slip shall be forwarded to the Accounting Department at the end of the gaming day; and
8. In the event the imaging function is temporarily disabled, customers shall be required to provide positive ID for cash withdrawal at the cashier stations.

h. All smart cards (i.e., cards that possess the means to electronically store and retrieve data) that maintain the only source of account data are prohibited.

*Subsection B. Table Games.*

5-14. *General.* The win or loss is computed by table and in total for all tables. Table games win or loss is equal to the table drop less net fills/credits and the change in table chip tray inventory.

- a. The computer system shall be capable of generating adequate documentation of all information recorded on the source documents and transaction detail (e.g., fill/credit slips, etc.)
- b. This computer-generated documentation shall be restricted to authorized personnel.
- c. The documentation shall include, at a minimum:
  1. System exception information (e.g., appropriate system parameter information, corrections, voids, etc.); and
  2. Personnel access listing, which includes, at a minimum:
    - A. Employee name;
    - B. Employee identification number; and
    - C. Listing of functions employee can perform or equivalent means of identifying same.
- d. An access control (password) shall be utilized to ensure unauthorized access does not occur.
- e. For any computer applications utilized, alternate documentation and/or procedures which provide at least the level of control described by the standards of this Subsection will be acceptable.
- f. The procedures for the collection of the table game drop and the count thereof shall comply with Subsection A of Article X, Subsection A of Article XI, and Subsection A of Article XII.

5-15. *Fills and Credits.*

- a. Fill slips and credit slips shall be in at least triplicate form, and in a continuous, prenumbered series. Such slips shall be concurrently numbered in a form utilizing the alphabet and only in one series at a time. The alphabet need not be used if the numerical series is not repeated during the business year.
- b. For Tier C gaming operations, the part of the fill slip that is placed in the table game drop box shall be of a different color for fills than for credits, unless the type of transaction is clearly distinguishable in another manner (the checking of a box on the form shall not be a clearly distinguishable indicator).
- c. Unissued and issued fill/credit slips shall be safeguarded and adequate procedures shall be employed in their distribution, use, and control. Personnel from the cashier or pit departments shall not have access to the secured (control) copies of the fill/credit slips.
- d. When a fill/credit slip is voided, the cashier shall clearly mark "void" across the face of the original and first copy, the cashier and one other person independent of the transaction shall sign both the original and first copy and the cashier shall submit them to the Accounting Department for retention and accountability.
- e. Fill transactions shall be authorized by pit supervisory personnel before the issuance of fill slips and transfer of chips, tokens, or cash equivalents. The fill request shall be communicated to the cage where the fill slip is prepared.
- f. At least three parts of each fill slip shall be utilized as follows:
  1. One part shall be transported to the pit with the fill and, after the appropriate signatures are obtained, deposited in the table game drop box;
  2. One part shall be retained in the cage for reconciliation of the cage bank;
  3. For computer systems, one part shall be retained in a secure manner to insure that only authorized persons may gain access to it. For manual systems, one part shall be retained in a secure manner in a continuous unbroken form.
- g. The table number, shift and amount of fill by denomination and in total shall be noted on all copies of the fill slip. The correct date and time shall be indicated on at least two copies.
- h. All fills shall be carried from the cage by an individual who is independent of the cage or pit.
- i. The fill slip shall be signed by at least the following persons (as an indication that each has counted the amount of the fill and the amount agrees with the fill slip):
  1. Cashier who prepared the fill slip and issued the chips, tokens or cash equivalent;
  2. Runner who carried the chips, tokens or cash equivalent from the cage to the pit;
  3. Dealer or boxperson who received the chips, tokens or cash equivalent at the gaming table; and
  4. Pit supervisory personnel who supervised the fill transaction.
- j. Fills shall be broken down and verified by the dealer or boxperson in public view before the dealer or boxperson places the fill in the table tray.

- k. A copy of the fill slip shall be inserted in the drop box by the dealer, where it shall appear in the soft count room with the cash receipts for the shift.
- l. Table credit transactions shall be authorized by a pit supervisor before the issuance of credit slips and transfer of chips, tokens, or other cash equivalent. The credit request shall be communicated to the cage where the credit slip is prepared.
- m. At least three parts of each credit slip shall be utilized as follows:
1. Two parts of the credit slip shall be transported by the runner to the pit. After signatures of the runner, dealer, and pit supervisor are obtained, one copy shall be deposited in the table game drop box and the original shall accompany transport of the chips, tokens, or cash equivalents from the pit to the cage for verification and signature of the cashier.
  2. For computer systems, one part shall be retained in a secure manner to insure that only authorized persons may gain access to it. For manual systems, one part shall be retained in a secure manner in a continuous unbroken form.
- n. The table number, shift, and the amount of credit by denomination and in total shall be noted on all copies of the credit slip. The correct date and time shall be indicated on at least two copies.
- o. Chips, tokens and cash equivalents shall be removed from the table tray by the dealer or boxperson and shall be broken down and verified by the dealer or boxperson in public view prior to placing them in racks for transfer to the cage.
- p. All chips, tokens and cash equivalents removed from the table shall be carried to the cage by a person who is independent of the cage or pit.
- q. The credit slip shall be signed by at least the following employees in order to indicate that each has counted and verified the items transferred:
1. Cashier who received the items transferred from the pit and prepared the credit slip;
  2. Runner who carried the items transferred from the pit to the cage;
  3. Dealer or boxperson who had custody of the items prior to the transfer to the cage; and
  4. Pit supervisory personnel who supervised the credit transaction.
- r. The credit slip shall be inserted in the drop box by the dealer or boxperson.
- s. Chips, tokens, or other cash equivalents shall be put on or removed from gaming tables only when accompanied by the appropriate fill/credit forms.
- t. Cross fills (the transfer of chips between table games) and even cash exchanges are prohibited in the pit.
- 5-16. *Table Inventory Forms.*
- a. At the close of each shift, for those table banks that were opened during that shift:
    1. The table's chip, token, and coin inventory shall be counted and recorded on a table inventory form; or
    2. If the table banks are maintained on an imprest basis, a final fill or credit shall be made to bring the bank back to par.
  - b. If the final fills are not made, beginning and ending inventories shall be recorded on the master game sheet for shift win calculation purposes.
  - c. The accuracy of inventory forms prepared at shift end shall be verified by the outgoing pit supervisor and the dealer. Alternatively, if the dealer is not available, such verification may be provided by another pit supervisor or another supervisor from another gaming department. Verifications shall be evidenced by signatures on the inventory forms.
  - d. If inventory forms are placed in the drop box, such action shall be performed by an employee other than a pit supervisor.
- 5-17. *Standards for supervision.*
- a. Pit supervisory personnel, with authority equal to or greater than those being supervised, shall provide supervision of all table games.
- 5-18. *Analysis of Table Game Performance Standards.*
- a. Records reflecting hold percentage by table and type of game shall be maintained by shift, by day, cumulative month-to-date, and cumulative year-to-date.
  - b. This information shall be presented to and reviewed by Tribal Gaming Management independent of the pit department on at least a monthly basis.

c. The Tribal Gaming Management referenced in paragraph (b) of this section shall investigate any unusual fluctuations in hold percentages with pit supervisory personnel. At a minimum, all monthly fluctuations over 3% as compared to base level are to be investigated.

d. The results of such investigations shall be documented in writing and maintained for inspection for at least seven years. These results shall be provided to the Tribe and its authorized personnel upon request.

e. By day and shift, records shall be maintained in the computer system indicating any single-deck blackjack games that were dealt for an entire shift.

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

a. Playing cards and dice not yet issued to the pit shall be maintained in a secure location to prevent unauthorized access and reduce the possibility of tampering.

b. Used cards and dice shall be maintained in a secure location until marked, scored, or destroyed in a manner as approved by the Tribe, to prevent unauthorized access and reduce the possibility of tampering.

c. Used cards and dice shall be cancelled, marked, or destroyed in a timely manner not to exceed seven days. This standard shall not apply where playing cards or dice are retained for investigation by a Tribal investigatory agency.

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.

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.

5-20. *Accounting/Auditing Procedures.*

a. The table games accounting and auditing procedures shall be performed by employees who are independent of the transactions being audited/accounted for.

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

1. Drop;
2. Win; and
3. Gross revenue.

c. All noted improper transactions or unusual occurrences shall be investigated with the results documented.

d. Evidence of table games auditing procedures and all follow-up performed shall be documented, maintained for inspection, and provided upon request to Tribal Gaming Management and the Oneida Gaming Commission.

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

f. If a table game has the capability to determine drop (e.g., bill-in/coin-drop meters, bill acceptor, computerized record, etc.) the dollar amount of the drop shall be reconciled to the actual drop by shift.

5-21. *Promotional Payouts and Awards.* The payout/form documentation includes 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.

*Subsection C. Bingo.* (For any computer application utilized under this Subsection, alternate documentation and/or procedures that provide at least the level of control described by the standards in this section, as approved by the Tribe, will be acceptable.)

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.

- b. Each ball shall be shown to a camera immediately before it is called so that it is individually displayed to all customers. For speed bingo games not verified by camera equipment, each ball drawn shall be verified by a person independent of the bingo caller responsible for calling the speed bingo game.
  - c. For all coverall games and other games offering a payout of \$1,200 or more, as the balls are called the numbers shall be immediately recorded by the caller and maintained for a minimum of twenty-four (24) hours.
  - d. Controls shall be present to assure that the numbered balls are placed back into the selection device prior to calling the next game.
  - e. Procedures approved by the Tribe, or Tribal Gaming Management as approved by the Tribe, shall be established to inspect new bingo balls put into play as well as for those in use.
- 5-23. *Bingo Paper Control.* The bingo paper inventory shall be controlled so as to assure the integrity of the cards being used as follows:
- a. Purchased paper shall be inventoried and secured by a person or persons independent of bingo sales personnel;
  - b. The issue of paper to cashier shall be documented and signed for by the person responsible for inventory control and a cashier. The document log shall include the series number of the bingo paper;
  - c. A copy of the bingo paper control log shall be given to the bingo ball caller for purposes of determining if the winner purchased the paper that was issued for sale that day (electronic verification satisfies this standard);
  - d. At the end of each month, a person or persons independent of bingo sales and inventory control shall verify the accuracy of the ending balance in the bingo paper control by reconciling the paper on hand; and
  - e. Monthly, Accounting shall compare for reasonableness the amount of paper sold from the bingo paper control log to the amount of revenue recognized.
- 5-24. *Winning Verification and Payout.*
- a. The authenticity of each payout shall be verified by at least two employees. A computerized card verifying system may function as the second employee verifying the payout if the card with the winning numbers is displayed on a reader board.
  - b. In addition, payouts in excess of \$1200 shall require written approval, by personnel independent of the transaction, that the bingo card has been examined and verified with the bingo card record to ensure that the ticket has not been altered.
  - c. Total payout shall be computed and recorded by shift or session, if applicable.
- 5-25. *Gaming Play Standards.*
- a. The functions of the seller and payout verifier shall be segregated. Employees who sell cards on the floor shall not verify payouts with cards in their possession. Employees who sell cards on the floor are permitted to announce the serial numbers of winning cards.
  - b. All sales of bingo cards shall be documented by recording at least the following:
    - 1. Date;
    - 2. Shift;
    - 3. Session (if applicable);
    - 4. Dollar amount;
    - 5. Signature and employee number of at least one seller, if manually documented; and
    - 6. Signature and employee number of person independent of seller who has randomly verified the card sales. This requirement is not applicable to locations with \$1,000,000 or less in annual write.
  - 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.
    - 4. If the electronic equipment utilizes patron account access cards for activation of play, then the standards for account access cards set for in section 5-13 (as applicable) shall apply.

- d. Standards for linked electronic games. Tribal Gaming Management shall ensure that all agreements/contracts entered into after June 27, 2002 to provide linked electronic games shall contain language requiring the vendor to comply with the standards in this section applicable to the goods or services the vendor is providing.
- e. Host requirements/game information (for linked electronic games):
1. Providers of any linked electronic game(s) shall maintain complete records of game data for a period of one (1) year from the date the games are played (or a time frame established by the Tribe). This data may be kept in an archived manner, provided the information can be produced within twenty-four (24) hours upon request. In any event, game data for the preceding seventy-two (72) hours shall be immediately accessible.
  2. Data required to be maintained for each game played includes:
    - A. Date and time game start and game end;
    - B. Sales information by location;
    - C. Cash distribution by location;
    - D. Refund totals by location;
    - E. Cards-in-play count by location;
    - F. Identification number of winning card(s);
    - G. Ordered list of bingo balls drawn; and
    - H. Prize amounts at start and end of game.
- f. Host requirements/sales information (for linked electronic games).
1. Providers of any linked electronic game(s) shall maintain complete records of sales data for a period of one (1) year from the date the games are played (or a time frame established by the Tribe). This data may be kept in an archived manner, provided the information can be produced within twenty-four (24) hours upon request. In any event, sales data for the preceding ten (10) days shall be immediately accessible. Summary information must be accessible for at least 120 days.
  2. Sales information required shall include:
    - A. Daily sales totals by location;
    - B. Commissions distribution summary by location;
    - C. Game-by-game sales, prizes, refunds, by location; and
    - D. Daily network summary, by game by location.
- g. Remote host requirements (for linked electronic games).
1. Linked electronic game providers shall maintain on-line records at the remote host site for any game played. These records shall remain on-line until the conclusion of the session of which the game is a part. Following the conclusion of the session, records may be archived, but in any event, must be retrievable in a timely manner for at least seventy-two (72) hours following the close of the session. Records must be accessible through some archived media for at least ninety (90) days from the date of the game.
  2. Game information required includes date and time of game start and game end, sales totals, cash distribution (prizes) totals, and refund totals.
  3. Sales information required includes cash register reconciliations, detail and summary records for purchases, prizes, refunds, credits, and game/sales balance for each session.
- h. Standards for player accounts (for proxy play and linked electronic games).
1. Prior to participating in any game, players shall be issued a unique player account number. The player account number can be issued through the following means:
    - A. Through the use of a point-of-sale (cash register device);
    - B. By assignment through an individual play station; or
    - C. Through the incorporation of "player tracking" media.
  2. Printed receipts issued in conjunction with any player account should include a time/date stamp.
  3. All player transactions shall be maintained, chronologically by account number, through electronic means on a data storage device. These transaction records shall be maintained on-line throughout the active game and for at least twenty-four (24) hours before they can be stored on an "off-line" data storage media.

4. The game software shall provide the ability to, upon request, produce a printed account history, including all transactions, and a printed game summary (total purchases, deposits, wins, debits, for any account that has been active in the game during the preceding twenty-four (24) hours).

5. The game software shall provide a “player account summary” at the end of every game. This summary shall list all accounts for which there were any transactions during the game day and include total purchases, total deposits, total credits (wins), total debits (cash-outs) and an ending balance.

5-26. *Access Controls.*

a. Access to controlled bingo equipment (e.g., blower, balls in play, and back-up balls) shall be restricted to authorized persons.

b. Bingo equipment shall be maintained and tested for accuracy by appropriate parties on a periodic basis.

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.

5-28. *Statistical Reports.*

a. Records shall be maintained which include win, write (card sales) and a win-to-write hold percentage for:

1. Each shift or each session;
2. Each day;
3. Month-to-date; and
4. Year-to-date or fiscal year-to-date.

b. A manager independent of the bingo department shall review bingo statistical information on at least a monthly basis and investigate any large or unusual statistical fluctuations. These investigations must be documented, maintained for inspection, and provided to authorized personnel upon request.

c. The total win and write shall be computed and recorded by shift (or session, if applicable).

5-29. *Accountability Form.*

a. All funds used to operate the bingo gaming shall be recorded on an accountability form.

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

*Subsection D. Pull Tabs.* (For any computer application utilized under this Subsection, alternate documentation and/or procedures that provide at least the level of control described by the standards in this section, as approved by the Tribe, will be acceptable.)

5-30. *Access.*

a. Access to pull tabs shall be restricted to authorized persons.

5-31. *Accountability Form.*

a. All funds used to operate the Pull Tab department shall be recorded on an accountability form.

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

5-32. *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.

d. If the electronic equipment utilizes patron account access cards for activation of play, then the standards for account access cards set for in section 5-13 (as applicable) shall apply.

5-33. *Statistical Reports.*

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

1. Each shift;
2. Each day;
3. Month-to-date;
4. Year-to-date or fiscal year-to-date as applicable.

b. Non pull-tab management independent of pull tab personnel shall review statistical information at least on a monthly basis and shall investigate any large or unusual statistical fluctuations. These investigations shall be documented, maintained for inspection, and provided to authorized personnel upon request.

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

5-34. *Winning Verification and Payout.* Winning pull tabs shall be verified and paid as follows:

a. Payouts in excess of a dollar amount determined by Tribal Gaming Management, as approved by the Tribe, shall be verified by at least two employees.

b. Payouts of \$600 or more require completion of a W2-G by a cage cashier.

c. In addition to (b), payouts in excess of \$1,000 require verification and written approval of supervisory personnel independent of the transaction.

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

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

f. Personnel independent of the Pull Tab department shall verify the amount of winning pull tabs redeemed each day.

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

a. Purchased pull tabs shall be inventoried and secured by an employee independent from the pull tab sales.

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

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

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.

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

Weighing the pull tabs satisfies this requirement.

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

*Subsection E. Card Games.*

5-36. *Standards for Card Games.*

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

b. Standards for drop and count. The procedures for the collection of the card game drop and the count thereof shall comply with Subdivision A of Article X, XI, or XII (as applicable).

c. Standards for supervision.

1. Supervision shall be provided at all times the card room is in operation by personnel with authority equal to or greater than those being supervised.

2. Exchanges between table banks and the main card room bank (or cage, if a main card room bank is not used) in excess of \$100.00 shall be authorized by a supervisor. All exchanges shall be

- evidenced by the use of a lammer unless the exchange of chips, tokens, and/or cash takes place at the table.
3. Exchanges from the main card room bank (or cage, if a main card room bank is not used) to the table banks shall be verified by the card room dealer and the runner.
  4. If applicable, transfers between the main card room bank and the cage shall be properly authorized and documented.
  5. A rake collected or ante placed shall be performed in accordance with the posted rules.
- d. Standards for playing cards.
1. Playing cards shall be maintained in accordance with section 5-19.
- e. Standards for shills.
1. Issuance of shill funds shall have the written approval of the card games supervisor.
  2. Shill returns shall be recorded and verified on the shill sign-out form.
  3. The replenishment of shill funds shall be documented.
- f. Standards for reconciliation of card room bank.
1. The amount of the main card room bank shall be counted, recorded, and reconciled on at least a per shift basis.
  2. At least once per shift, the table banks that were opened during that shift shall be counted, recorded, and reconciled by a dealer or other person, and a supervisor, and shall be attested to by their signatures on the check-out form.
- g. Standards for promotional progressive pots and pools.
1. All funds contributed by players into the pools shall be returned when won in accordance with the posted rules with no commission or administrative fee withheld.
  2. Rules governing promotional pools shall be conspicuously posted and designate:
    - A. The amount of funds to be contributed from each pot;
    - B. What type of hand it takes to win the pool (e.g., what constitutes a "bad beat");
    - C. How the promotional funds will be paid out;
    - D. How/when the contributed funds are added to the jackpots; and
    - E. Amount/percentage of funds allocated to primary and secondary jackpots, if applicable.
  3. Promotional pool contributions shall not be placed in or near the rake circle, in the drop box, or commingled with gaming revenue from card games or any other gambling game.
  4. The amount of the jackpot shall be conspicuously displayed in the card room.
  5. At least once a day, the posted pool amount shall be updated to reflect the current pool amount.
  6. At least once a day, increases to the posted pool amount shall be reconciled to the cash previously counted or received by the cage by personnel independent of the card room.
  7. All decreases to the pool must be properly documented, including a reason for the decrease.
- h. Promotional progressive pots and pools where funds are displayed in the card room.
1. Promotional funds displayed in the card room shall be placed in a locked container in plain view of the public.
  2. Persons authorized to transport the locked container shall be precluded from having access to the contents keys.
  3. The contents key shall be maintained by personnel independent of the card room.
  4. At least once a day, the locked container shall be removed by two persons, one of whom is independent of the card games department, and transported directly to the cage or other secure room to be counted, recorded, and verified.
  5. The locked container shall then be returned to the card room where the posted pool amount shall be updated to reflect the current pool amount.
- i. Promotional progressive pots and pools where funds are maintained in the cage.
1. Promotional funds removed from the card game shall be placed in a locked container.
  2. Persons authorized to transport the locked container shall be precluded from having access to the contents keys.
  3. The contents key shall be maintained by personnel independent of the card room.

4. At least once a day, the locked container shall be removed by two persons, one of whom is independent of the card games department, and transported directly to the cage or other secure room to be counted, recorded, and verified, prior to accepting the funds into cage accountability.
5. The posted pool amount shall then be updated to reflect the current pool amount.

*Subsection F. Keno.*

*5-37. Standards for Keno.*

- a. Computer applications. For any computer applications utilized, alternate documentation and/or procedures that provide at least the level of control described by the standards in this subsection, as approved by the Tribe, will be acceptable.
- b. Game play standards.
  1. The computerized customer ticket shall include the date, game number, ticket sequence number, station number, and terms of the wager (including multi-race if applicable).
  2. The information on the ticket shall be recorded on a restricted transaction log or computer storage media concurrently with the generation of the ticket.
  3. Keno personnel shall be precluded from having access to the restricted transaction log or computer storage media.
  4. When it is necessary to void a ticket, the void information shall be inputted in the computer and the computer shall document the appropriate information pertaining to the voided wager (e.g., void slip is issued or equivalent documentation is generated).
  5. Controls shall exist to prevent the writing and voiding of tickets after a game has been closed and after the number selection process for that game has begun.
  6. The controls in effect for tickets prepared in outstations (if applicable) shall be identical to those in effect for the primary keno game.
- c. Rabbit ear or wheel system.
  1. The following standards shall apply if a rabbit ear or wheel system is utilized:
    - A. A dedicated camera shall be utilized to monitor the following both prior to, and subsequent to, the calling of a game:
      - i. Empty rabbit ears or wheel;
      - ii. Date and time;
      - iii. Game number; and
      - iv. Full rabbit ears or wheel.
    - B. The film of the rabbit ears or wheel shall provide a legible identification of the numbers on the balls drawn.
    - C. Keno personnel shall immediately input the selected numbers in the computer and the computer shall document the date, the game number, the time the game was closed, and the numbers drawn.
    - D. The Tribe, or Tribal Gaming Management as approved by the Tribe, shall establish and Tribal Gaming Management shall comply with procedures that prevent unauthorized access to keno balls in play.
    - E. Back-up keno ball inventories shall be secured in a manner to prevent unauthorized access.
    - F. The Tribe, or Tribal Gaming Management as approved by the Tribe, shall establish and Tribal Gaming Management shall comply with procedures for inspecting new keno balls put into play as well as for those in use.
- d. Random number generator.
  1. The following standards shall apply if a random number generator is utilized:
    - A. The random number generator shall be linked to the computer system and shall directly relay the numbers selected into the computer without manual input.
    - B. Keno personnel shall be precluded from access to the random number generator.
- e. Winning tickets. Winning tickets shall be verified and paid as follows:
  1. The sequence number of tickets presented for payment shall be inputted into the computer, and the payment amount generated by the computer shall be given to the customer;

2. The Tribe, or Tribal Gaming Management as approved by the Tribe, shall establish and Tribal Gaming Management shall comply with procedures that preclude payment on tickets previously presented for payment, unclaimed winning tickets (sleepers) after a specified period of time, voided tickets, and tickets that have not been issued yet;
  3. All payouts shall be supported by the customer (computer-generated) copy of the winning ticket (payout amount is indicated on the customer ticket or a payment slip is issued);
  4. A manual report or other documentation shall be produced and maintained documenting any payments made on tickets that are not authorized by the computer;
  5. Winning tickets over a specified dollar amount (not to exceed \$10,000 for locations with more than \$5 million annual keno write and \$3,000 for all other locations) shall also require the following:
    - A. Approval of management personnel independent of the keno department, evidenced by their signature;
    - B. Review of the video recording and/or digital record of the rabbit ears or wheel to verify the legitimacy of the draw and the accuracy of the draw ticket (for rabbit ear or wheel systems only);
    - C. Comparison of the winning customer copy to the computer reports;
    - D. Regrading of the customer copy using the payout schedule and draw information; and
    - E. Documentation and maintenance of the procedures in this paragraph; and
  6. When the keno game is operated by one person, all winning tickets in excess of an amount to be determined by management (not to exceed \$1,500) shall be reviewed and authorized by a person independent of the keno department.
- f. Check out standards at the end of each keno shift.
1. For each writer station, a cash summary report (count sheet) shall be prepared that includes:
    - A. Computation of net cash proceeds for the shift and the cash turned in; and
    - B. Signatures of two employees who have verified the net cash proceeds for the shift and the cash turned in. Unverified transfers of cash and/or cash equivalents are prohibited.
- 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.
- 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.
- i. System security standards.
1. All keys (including duplicates) to sensitive computer hardware in the keno area shall be maintained by a department independent of the keno function.
  2. Personnel independent of the keno department shall be required to accompany such keys to the keno area and shall observe changes or repairs each time the sensitive areas are accessed.

## j. Documentation standards.

1. Adequate documentation of all pertinent keno information shall be generated by the computer system.
2. This documentation shall be restricted to authorized personnel.
3. The documentation shall include, at a minimum:
  - A. Ticket information (as described in paragraph (b)(1) of this section);
  - B. Payout information (date, time, ticket number, amount, etc.);
  - C. Game information (number, ball draw, time, etc.);
  - D. Daily recap information, including:
    - i. Write;
    - ii. Payouts; and
    - iii. Gross revenue (win);
  - E. System exception information, including:
    - i. Voids;
    - ii. Late pays; and
    - iii. Appropriate system parameter information (e.g., changes in pay tables, ball draws, payouts over a predetermined amount, etc.); and
  - F. Personnel access listing, including:
    - i. Employee name or employee identification number; and
    - ii. Listing of functions employee can perform or equivalent means of identifying same.

## k. Keno audit standards.

1. The keno audit function shall be independent of the keno department.
2. At least annually, keno audit shall foot the write on the restricted copy of the keno transaction report for a minimum of one shift and compare the total to the total as documented by the computer.
3. For at least one shift every other month, keno audit shall perform the following:
  - A. Foot the customer copy of the payouts and trace the total to the payout report; and
  - B. Regrade at least one percent (1%) of the winning tickets using the payout schedule and draw ticket.
4. Keno audit shall perform the following:
  - A. For a minimum of five games per week, compare the video recording and/or digital record of the rabbit ears or wheel to the computer transaction summary;
  - B. Compare net cash proceeds to the audited win/loss by shift and investigate any large cash overages or shortages (i.e., in excess of \$25.00);
  - C. Review and regrade all winning tickets greater than or equal to \$1,500, including all forms that document that proper authorizations and verifications were obtained and performed;
  - D. Review the documentation for payout adjustments made outside the computer and investigate large and frequent payments;
  - E. Review personnel access listing for inappropriate functions an employee can perform;
  - F. Review system exception information on a daily basis for propriety of transactions and unusual occurrences including changes to the personnel access listing;
  - G. If a random number generator is used, then at least weekly review the numerical frequency distribution for potential patterns; and
  - H. Investigate and document results of all noted improper transactions or unusual occurrences.
5. When the keno game is operated by one person:
  - A. The customer copies of all winning tickets in excess of \$100 and at least five percent (5%) of all other winning tickets shall be regraded and traced to the computer payout report;
  - B. The video recording and/or digital record of rabbit ears or wheel shall be randomly compared to the computer game information report for at least 10% of the games during the shift; and

- C. Keno audit personnel shall review winning tickets for proper authorization pursuant to paragraph (e)(6) of this section.
6. In the event any person performs the writer and deskman functions on the same shift, the procedures described in paragraphs (k)(5)(A) and (B) of this section (using the sample sizes indicated) shall be performed on tickets written by that person.
  7. Documentation (e.g., a log, checklist, etc.) that evidences the performance of all keno audit procedures shall be maintained.
  8. A manager independent of the keno department shall review keno audit exceptions, and perform and document investigations into unresolved exceptions. These investigations shall be documented, maintained for inspection, and provided to the Tribe and its authorized personnel upon request.
  9. When a multi-game ticket is part of the sample in paragraphs (k)(3)(B), (k)(5)(A) and (k)(6) of this section, the procedures may be performed for ten (10) games or ten percent (10%) of the games won, whichever is greater.
- l. Access. Access to the computer system shall be adequately restricted (i.e., passwords are changed at least quarterly, access to computer hardware is physically restricted, etc.).
- 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.
- n. Document retention.
1. All documents (including computer storage media) discussed in this section shall be retained for five (7) years, except for the following, which shall be retained for at least seven (7) days:
    - A. Video recordings and/or digital records of rabbit ears or wheel;
    - B. All copies of winning keno tickets of less than \$1,500.00.
- o. Multi-race tickets.
1. Procedures shall be established to notify keno personnel immediately of large multi-race winners to ensure compliance with standards in paragraph (e)(5) of this section.
  2. Procedures shall be established to ensure that keno personnel are aware of multi-race tickets still in process at the end of a shift.
- 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.

*Subsection G. Pari-mutuel Wagering.*

*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.
- b. Computer applications. For any computer applications utilized, alternate documentation and/or procedures that provide at least the level of control described by the standards in this section, as approved by the Tribe, will be acceptable.
- c. The simulcast betting parlor shall have in place a contract specifying fee arrangements prior to configuring the totalizator system to issue tickets on races emanating from a host track.
- d. Totalizator system access.
- 1. Access to the room containing the totalizator system will be restricted to authorized individuals. A list of such authorized individuals will be maintained by the totalizator system operator.
  - 2. All access to the totalizator system will be by specific user names and passwords.
  - 3. All dial up modems and other equipment allowing remote access to the totalizator system will be turned off or disconnected when not in use. Individuals accessing the totalizator system from a remote location will document the individual's access including date and times of access, physical location of individual when accessing the system, and reason for requiring access.
- e. Totalizator System Equipment Requirements.
- 1. All pari-mutuel wagers shall be transacted through the pari-mutuel satellite system. In case of computer failure between the pari-mutuel book and the hub, no tickets shall be manually written.
  - 2. All totalizator systems will have redundant capabilities so that no data is lost due to a processor failure.
  - 3. All copies of totalizator system software will be on electronic media and stored in a secured cabinet under the control of the totalizator operator.
  - 4. All peripheral equipment connected to a totalizator system will be identified in writing and an updated list maintained in the totalizator room.
  - 5. Totalizator systems will discontinue the issuance or cancellation of tickets for any race in which a stop bet command has been issued by the host track, or if the stop bet command is not received, at the time the greyhounds are placed in the starting box in greyhound racing, when the first horse is loaded into the starting gate in thoroughbred racing or when the starting gate begins to move in harness racing.
  - 6. The totalizator system will utilize the post time at the host track for all simulcast races, with time zones taken into consideration.
  - 7. Television monitors are provided in each totalizator room to provide totalizator system and pari-mutuel employees the ability to view all animals starting in each race at any host track.
  - 8. All totalizator systems will facilitate simulcast wagering via core to core or terminal to totalizator system transmissions with the host track.
  - 9. The primary means of transmitting wagering data is through secure and dedicated data lines consisting of at least a primary and back-up line.

- f. Totalizator test program. Not earlier than one hour and not later than 15 minutes prior to the commencement of betting on races from a host track, the totalizator system will perform a test program of its transmitter, encryption, decoding, and data communication devices.
- 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.
- 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. Unverified transfers of cash and/or cash equivalents are prohibited.
- i. Computer reports standards.
- 1. Adequate documentation of all pertinent pari-mutuel information shall be generated by the computer system.
  - 2. This documentation shall be restricted to authorized personnel.
  - 3. The documentation shall be created for each day's operation and shall include, but is not limited to:
    - A. Unique transaction identifier;
    - B. Date/time of transaction;
    - C. Type of wager;
    - D. Animal identification or event identification;
    - E. Amount of wagers (by ticket, writer/SAM, track/event, and total);
    - F. Amount of payouts (by ticket, writer/SAM, track/event, and total);
    - G. Tickets refunded (by ticket, writer, track/event, and total);
    - H. Unpaid winners/vouchers ("outs") (by ticket/voucher, track/event, and total);
    - I. Voucher sales/payments (by ticket, writer/SAM, and track/event);
    - J. Voids (by ticket, writer, and total);
    - K. Future wagers (by ticket, date of event, total by day, and total at the time of revenue recognition);
    - L. Results (winners and payout data);
    - M. Breakage data (by race and track/event);
    - N. Commission data (by race and track/event); and
    - O. Purged data (by ticket and total).
  - 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.
- j. Employee wagering. Pari-mutuel employees shall be prohibited from wagering on race events while on duty, including during break periods.
- 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.

*Subsection H. Cage.*

5-39. *General.*

- a. All gaming shall be conducted on a cash basis. No person shall be extended credit.
- b. For any computer applications referenced under this subsection, alternate documentation and/or procedures that provide at least the level of control described by the standards in this subsection, as approved by the Tribe, will be acceptable.

5-40. *Checks.*

- a. If checks (i.e., personal, payroll, money order and cashier's checks) are cashed at the cage, Tribal Gaming Management or its designees shall do the following for the purpose of security and integrity:
  1. Verify proper endorsement and identification by examining at least one item of customer identification, such as a driver's license, passport or identification card;
  2. Record source of identification on the check; and
  3. Verify business authenticity of payroll check. No third party checks may be cashed.
- b. If traveler's checks or other guaranteed drafts such as cashier's checks are presented, Tribal Gaming Management shall follow the procedures established by the issuer, witness the customer signing the checks, and compare that signature to the customer's signature placed on the purchased checks. In addition, for checks in excess of \$100, the cashier must perform those requirements stated in subsection (a)(1).
- c. The Tribe, or Tribal Gaming Management as approved by the Tribe, shall establish and implement procedures for collecting and recording checks returned after deposit including re-deposit procedures, notification of appropriate departments and custodianship of returned checks.

5-41. *Cage/Vault Accountability.*

- a. All transactions that flow through the cage/vault, other than customer even money exchanges, shall be summarized with a cage/vault accountability form on a per shift basis and supported by documentation.
- b. The Gaming Operation shall establish a minimum bankroll formula to ensure the Gaming Operation maintains cash or cash equivalents (on hand and in the bank, if readily accessible) in an amount sufficient to satisfy obligations to the Gaming Operation's customers as they are incurred.
- c. The cage and vault (including coin room) inventories shall be counted by the oncoming and outgoing cashiers. These employees shall make individual counts for comparison of accuracy and maintenance of individual accountability. Such counts shall be recorded at the end of each shift during which activity took place. All discrepancies shall be noted and investigated. Unverified transfers of cash and/or cash equivalents are prohibited.

5-42. *Accounting/Auditing Standards.*

- a. The cage accountability shall be reconciled to the general ledger at least monthly.
- b. All cage/vault accounting procedures and any follow up performed shall be documented, maintained for inspection, and provided to the Tribe and its authorized personnel upon request.
- c. *Cage Accounting.*
  1. For each day, accounting/auditing personnel shall reconcile all parts of the form used for increases/decreases to the cage inventory, investigate any variances noted, and document the results of such investigations.
  2. For one day each month, accounting/auditing personnel shall trace the amount of cage deposits to the amounts indicated in the bank statements.
  3. Once each year, a count is performed of all funds in all gaming areas (i.e., cages, vaults and booths, including reserve areas, SAM's, wagering instrument redemption machines and change machines). All chips and tokens are counted by denomination and type. Individual straps, bags, racks and imprest banks are counted on a sample basis. All amounts counted are traced to the amount recorded on the appropriate accountability form to ensure the proper amount is recorded. Documentation is maintained evidencing the count amounts for each area and the subsequent comparison to the appropriate accountability form. The above counts shall be observed by an individual independent of the department being counted. It is recommended, but not mandatory, that the individual responsible for the funds should perform the actual count. These counts are separate from the count completed by internal audit.

4. For each calendar quarter, a sample of invoices for chips and tokens purchased during the calendar quarter being reviewed shall be selected. The dollar amount of chips or tokens indicated on the purchase invoice shall be traced to the accountability document indicating the increase to the chips or tokens inventory to ensure the proper dollar amount of chips or tokens has been recorded on an accountability form.
5. Monthly, accounting/auditing personnel review all promotional payouts, drawings and giveaway programs to determine the proper accounting and proper win/loss computation. For all promotional payouts, drawings and giveaway programs the following documentation is maintained:
  - A. Copies of the information provided to the patrons describing the promotional payouts drawings and giveaways;
  - B. Effective dates; and
  - C. Accounting treatment, including general ledger accounts, if applicable.
6. Monthly, accounting/auditing personnel perform procedures (i.e., interviews, review of payout documentation) to ensure that promotional payouts, drawings and giveaway programs are conducted in accordance with conditions provided to the patrons.

*Subsection I. Complimentary Services or Items.*

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.

5-44. *Reports.* At least monthly, accounting, information technology, or audit personnel that cannot grant or receive complimentary privileges shall prepare reports that include the following information for all complimentary services or items that exceed \$100.00:

- a. Name of customer who received the complimentary service or item;
- b. Name(s) of authorized issuer of the complimentary service or item;
- c. The actual cash value of the complimentary service or item;
- d. The type of complimentary service or item (i.e., food, beverage, etc.); and
- e. Date the complimentary service or item was issued.
- f. The internal audit or Accounting Departments shall review the reports required in this section at least monthly. These reports shall be made available to the Tribe, the audit committee, and any other entity designated by the Tribe, upon request.

*Subsection J. Currency Transaction Reporting.*

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. *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) - FinCen Form 103 (formerly Form 8362);
- b. Suspicious Activity Reports (SARs) - FinCen Form 102;
- c. Title 31 Internal Controls; and
- d. Supporting documentation to include, but not limited to, Daily Action Control Logs (formerly Multiple Transaction Logs or "MTLs").

5-47. *Daily Action Control Logs (DACLs).* A Daily Action Control Log (DACL) is a log maintained in each monitoring area for purposes of recording information relative to cash transactions.

- a. Only one DACL shall be used at a time, per monitoring area, for each designated 24 hour period (i.e., gaming day).
- b. Transactions involving cash in the amount of \$3,000 or more shall be recorded on a DACL. In addition, subsequent cash transactions relative to a recorded customer shall also be recorded for aggregation purposes.

Cash-in and cash-out transactions for each customer shall be totaled separately. Also, transactions shall be logged after each occurrence. In addition, once the monitoring process has been initiated for a customer, the information shall be communicated as relevant to personnel and other departments which may be involved in the process (i.e., Surveillance, Security, and other gaming departments).

- c. A DACL shall contain the following information for each logged transaction:
  1. Description of the customer which shall include, but is not limited to, age, sex, race, eye color, hair, weight, height, and attire;
  2. Customer's name, if known;
  3. Table number, station number, window number, or other identification of the location where the transaction occurred;
  4. Time and date when the transaction occurred;
  5. Type of transaction (i.e. Cash in or cash out, safekeeping, chip redemption, etc.);
  6. Dollar amount of the transaction; and
  7. Signature and employee number of the person recording each transaction.

*Note:* In the event a customer is using an agent during game play or for cash exchange purposes, each person is logged separately on the DACL and an indication is made to illustrate the two customer amounts must be accrued combined.

- d. DACLs shall be reviewed by the oncoming supervisory personnel at the beginning of their shift and continually monitored for possible reporting requirements.
- e. If within a 24 hour period, a monitored customer attempts to complete a transaction which when combined with previously recorded cash-in or cash-out transactions, exceeds the \$10,000 threshold, a Currency Transaction Report (FinCen Form 103) shall be completed. Reporting shall occur when the accumulated amount exceeds the threshold for cash-in or cash-out transactions respectively.
- f. Completed logs shall be signed by the responsible supervisory personnel for each shift of the gaming day attesting to their proper completion.
- g. Responsible employees shall engage due diligence to ensure the proper reporting of multiple cash transactions and record keeping requirements.
- h. A DACL shall be completed and appropriately signed for each gaming day for each monitoring area regardless of whether or not any reportable transactions have occurred.
- i. If there are no reportable transactions recorded for the entire shift or other period of supervision, the monitoring supervisor shall clearly indicate that "no activity" has occurred and sign the DACL attesting to the accuracy and completeness of the DACL.
- j. At the conclusion of the designated 24 hour period, a new DACL shall be initiated.
- k. All completed DACLs shall be promptly forwarded to the Accounting Department, retained in chronological order and maintained for inspection for seven (7) years.

5-48. *Currency Transaction Reports (CTR - CinFen Form 103)*. 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:

- a. Prior to completing the transaction, obtain the following:
  1. Customer's name;
  2. Social security number or tax identification number (EIN);
  3. Permanent address; and
  4. Identification (e.g., driver's license, passport, non-resident alien identification card, government issued identification credential, etc.).
- b. Initiate the procedures for the reporting requirements of Title 31. If the transaction has occurred, proper reporting and identification procedures shall be completed.
- c. As an option to requesting the necessary identification and other data from an established customer, it is acceptable to use information on file if:

1. The person completing the transaction is a known customer;
2. The customer's information was obtained from the customer for a previous transaction;
3. The information on file is adequate to properly complete a CTR, and
4. The customer information on file is periodically updated as follows:
  - A. Original identification credentials were examined;
  - B. Documentation of the examination is included in information on file;
  - C. Expiration dates of identification credentials are included in the information; and
  - D. The transaction date is prior to the expiration date on file.

d. In each instance, the specific identifying information (i.e., the driver's license number, etc.) used to verify the identity of the customer shall be recorded on the report.

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.

f. All completed CTR forms and supplemental documentation shall be forwarded to the Accounting Department within 24 hours of the end of the gaming day.

5-49. *Suspicious Activity Reporting (SAR)*. Customer activity which raises the suspicion that the customer is intentionally evading Title 31 reporting requirements or using funds derived from illegal activities shall require completion of a SAR form.

a. If potentially suspicious activity is observed by an employee, the appropriate supervisory personnel shall be notified for assistance in evaluating the situation and documenting circumstances that may result in the filing of a SAR.

b. A SAR form shall contain the information required by Title 31 and any other available information that is requested.

c. Pursuant to Title 31, a completed SAR is considered a confidential document and the customer shall not be informed of the completion of this report.

d. SAR forms shall be available to all departments which may encounter suspicious transactions.

e. A copy of a completed SAR shall be retained for seven (7) years along with all supporting documentation, in chronological order and shall be readily available for inspection.

f. Procedures shall be established and enforced for evaluating all available records to determine the identity of customers suspected of performing a suspicious activity.

5-50. *Player Tracking Records*. Original documents can be used to document cash activity for Title 31 compliance and are retained for a period of seven years. Summary documents may be used in lieu of original documents if:

a. The summary documents include, on a daily basis, a minimum of all cash transaction information recorded on the original player tracking records;

b. Original player tracking records are retained for a minimum of seven days; and

c. Both original and summary player tracking records are retained, if possible, when used to support a SAR.

5-51. *Gaming Safekeeping*.

a. All gaming safekeeping deposit and withdrawal transactions of \$3,000 or more, respectively, shall be recorded on a receipt form which, at a minimum, contains the following information:

1. Date;
2. Time;
3. Customer's name;
4. Description of the customer or copy of picture identification card;
5. Customer's permanent address and date of birth;
6. Customer's social security number;
7. Transaction type;
8. Nature of the deposit (e.g., checks, tokens, or cash);
9. Amount of the transaction; and
10. Denominations of the funds if transaction is separated by denomination.

- b. Such transactions and any subsequent deposits or withdrawals shall be subject to Title 31 regulations being properly recorded and monitored for possible reporting requirements.

5-52. *Gaming Department Standards.* All gaming departments including, but not limited to, the cage, security, pit personnel, gaming machines, and surveillance, which may witness cash transactions are responsible for:

- a. Ensuring prohibited transactions pursuant to Title 31 do not occur;
- b. Ensuring all transactions that fall under the Title 31 criteria are properly recorded on the appropriate forms and logs;
- c. Making a diligent effort to prevent circumvention of the Title 31 recording and reporting requirements of single and multiple transactions within the designated 24 hour period;
- d. Being familiar with what is considered a suspicious transaction and making a diligent effort to identify and report suspicious transactions; and
- e. Having knowledge of Title 31 and the minimum internal control regulations relative to Title 31.

5-53. *Accounting Requirements.*

- a. The Accounting Department shall develop and implement procedures to assure Title 31 compliance and proper record keeping which include:

- 1. Ensuring prohibited transactions do not occur;
- 2. Properly recording, reporting, and processing all transactions that fall under the criteria of Title 31;
- 3. Making a diligent effort to prevent the circumvention of Title 31 or the reporting and record keeping requirements thereof by multiple transactions in a designated 24 hour period;
- 4. Being knowledgeable of, and appropriately updated on Title 31 regulations, suspicious transactions and record keeping requirements;
- 5. Receiving CTRs, SARs, DACLs and any supporting documentation from the various departments or monitoring areas in accordance with established deadlines;
- 6. Inspecting all documents for Title 31 compliance. DACLs shall be reviewed to ensure CTRs were completed for reportable transactions;
- 7. Verifying all exceptions discovered through the accounting review are documented and forwarded to the appropriate personnel;
- 8. Signing reports attesting to the review and remit CTRs and SARs in accordance with Title 31; and
- 9. Filing a copy of each CTR and SAR and the original DACL and any related documentation including any relevant Title 31 information or records in chronological order and such documents shall be readily available for examination by appropriate personnel.

- b. Accounting personnel shall review supporting documents to determine if cash activity or other activity occurred which may disclose transactions that were not properly recorded. Such supporting documentation shall include the following records:

- 1. All completed IRS tax filings or similar information;
- 2. Safekeeping documentation;
- 3. Check cashing documentation;
- 4. Player tracking documentation; or
- 5. Any records displaying cash activity.

5-54. *Compliance Officer.* Pursuant to Title 31, this position refers to an employee responsible for assuring compliance to Title 31 regulations and includes the following responsibilities:

- a. Ensure Title 31 procedure manuals or other appropriate documentation are updated, in place and available to employees for reference purposes;
- b. Ensures a Title 31 training program is established, maintained and effective;
- c. Ensure the policies, procedures, and practices relative to Title 31 are established, maintained, and effective; and
- d. Reviews and evaluates all Title 31 exceptions and areas of noncompliance to include reviewing internal audit and independent accountant findings. Associated follow-up shall be documented and maintained.
- e. The compliance officer may have other job duties but shall not be responsible for performing gaming department procedures related to Title 31, except for those associated with SAR requirements.

5-55. *Training Program.* A training program shall be established and maintained to instruct employees as to the requirements of Title 31, Currency Transaction Reporting Minimum Internal Control Standards, and the applicable policies, procedures, and practices.

- a. A training coordinator shall oversee the training program. The training coordinator may have other job duties; however, the compliance officer may also function in this capacity.
- b. Records shall be maintained to document when training was provided, which employees received the training, the contents of the training session, and the written examination results.
- c. Employees shall receive training and pass a written test before they are permitted to function in any capacity that entails the possibility of encountering a Title 31 transaction or relative procedures thereof.
- d. Training and testing of each casino employee involved in complying with the requirements of Title 31 and related minimum internal controls shall be on-going.
- e. Training includes, but is not limited to:
  1. Presentation and discussion of related documents and materials as required by Title 31 regulations, SAR guidelines, minimum internal controls and any appropriate procedure manuals;
  2. Explanations of prohibited Title 31 transactions, reportable transactions, suspicious transactions, and multiple transaction logs, to include appropriate monetary thresholds;
  3. Reviewing the proper use and completion of a CTR, SAR, and DACL;
  4. Reviewing the document and record maintenance and retention requirements relative to Title 31;
  5. Explanation of the consequences of noncompliance with Title 31;
  6. Reviewing the definition of “customer”; and
  7. Reviewing the definition of “established customer” and when “established customer information on file” may be used.
- f. Internal and/or external independent testing for compliance of all employees referenced in section 5-55(c) above shall occur at least once per year.

## **Article VI. Gaming Integrity.**

### *Subsection A. Operation of Gaming Facilities.*

#### 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.

6-2. *Player Tracking.* The following standards apply if a player tracking system is utilized:

- a. The player tracking system shall be secured so as to prevent unauthorized access (e.g., changing passwords at least quarterly and physical access to computer hardware, etc.).
- b. The addition of points to members accounts other than through actual gaming machine play shall be sufficiently documented (including substantiation of reasons for increases) and shall be authorized by a department independent of the player tracking and gaming machines. Alternatively, and at the election of Tribal Gaming Management through the development of an alternative process, the addition of points to members' accounts may be authorized by gaming machine supervisory employees if sufficient documentation is generated and it is randomly verified by employees independent of the gaming machine department on a quarterly basis.
- c. Booth employees who redeem points for members shall be allowed to receive lost players club cards, provided that they are immediately deposited into a secured container for retrieval by independent personnel.
- d. Changes to player tracking system parameters, such as point structures and employee access, shall be performed by supervisory employees independent of the gaming machine department. Alternatively, and at the election of Tribal Gaming Management through the development of an alternative process, changes to player tracking system parameters may be performed by gaming machine department supervisory employees if documentation is generated and it is randomly verified by supervisory employees independent of the gaming machine department on a monthly basis.
- e. All other changes to player tracking system shall be appropriately documented.

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.
- b. *Incompatible Gaming Positions Among Gaming Employees.* The Oneida Gaming Commission, in consultation with the auditor, shall develop procedures to ensure that anytime transactions occur with different departments for fill/credit, table drop and count, and gaming machine drop and count transactions (i.e., pit, cage, table drop, soft count, cage, gaming machine drop and hard count), that immediate family members do not participate in the same transaction or series of transactions.
- c. *Gaming-Related Contractor.* The Oneida Gaming Commission shall maintain a current listing of all Class III gaming-related contractors, as defined by the Gaming Compact, along with their Wisconsin Gaming Commission Certificate Numbers.
- d. *Uniforms.* All employees who work with unaccounted-for funds will wear pocketless uniforms.
- e. *No extraneous items, such as purses, magazines, food, newspapers, etc., are allowed in the cage, vault, coin room, and count room. No team member is allowed to have personal currency on them.*
- f. *Signatures.* Signatures, where required, will consist of the employee's full name and employee number.
- g. *The Tribe shall develop procedures which enable the identification of gaming employees by reference to an authentic known standard (e.g. signature) in order to ensure compliance with these regulations.*

6-4. *Liability Insurance.* The Oneida Tribe must maintain the public liability insurance coverages as specified in its Gaming Compact.

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.

*Subsection B. Electronic Gaming Machines.*

6-6. *Requirements for Gaming Machines.*

- a. *Hardware and Software Requirements.* The hardware and software for gaming machines shall meet the requirements of Gaming Laboratories International Standard GLI-11 ("Gaming Devices in Casinos") and any amendments to GLI-11, which shall be treated as amendments to this section for purposes of the

Department's right to object pursuant to Article XXXV of the Compact. These standards supercede Sections XV(A), (D) and (E) of the Gaming Compact.

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

a. Installations. At least ten (10) days prior to installation of a gaming machine, the Tribe shall report the following information to the Department for each gaming machine being installed:

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 denomination of the machine;
6. An indication of whether the machine will be linked to machines in other locations for purposes of a progressive jackpot;
7. The distributor of the gaming machine;
8. The entity shipping the machine to the gaming location;
9. The date the machine will be delivered to the gaming location; and
10. The game PSM identification number or numbers.

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.

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.
- 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.
- e. **Game Destruction.** Prior to removing a gaming machine from play and destroying the gaming machine, the Tribe shall report the following information to the Department for each gaming machine being destroyed:
1. The serial number of the machine;
  2. The Tribal identification number assigned to the machine;
  3. The date the machine will be destroyed; and
  4. Information indicating whether there was a witness to the destruction of the machine.
- f. **Notification Format.** The notification information required by subsections (a) through (e) above shall be provided to the Department electronically through the Gaming Device Inventory System of the Office of Indian Gaming and Regulatory Compliance.
- 6-8. *Testing and Approval of Redemption Kiosks.*
- a. Redemption kiosks shall meet the requirements of Gaming Laboratories International Standard GLI-20 (“Redemption Kiosks”) and any amendments to GLI-20, which shall be treated as amendments to this section for purposes of the Department’s right to object pursuant to Article XXXV of the Compact.
  - 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. *Progressive Gaming Machines.*
- a. Tribal Gaming Management, with review and approval by the Oneida Gaming Commission, may limit a progressive jackpot to an amount that is equal to or greater than the amount of the jackpot when the limit is imposed. Tribal Gaming Management, with review and approval by the Oneida Gaming Commission, shall post a conspicuous notice of the limit at or near the gaming machine or gaming machines to which the limit applies.

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.

c. Progressive systems, progressive controllers, and gaming machines operating as part of a progressive network shall meet the requirements of Gaming Laboratories International Standard GLI-12 (“Progressive Gaming Devices in Casinos”) and any amendments to GLI-12, which shall be treated as amendments to this section for purposes of the Department’s right to object pursuant to Article XXXV of the Compact.

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. *On-line Gaming Machine Monitoring Systems.*

- a. On-line gaming machine monitoring systems shall meet the requirements of Gaming Laboratories International Standard GLI-13 (“On-Line Monitoring and Control Systems (MCS) and Validation Systems in Casinos”) and any amendments to GLI-13, which shall be treated as amendments to this section for purposes of the Department’s right to object pursuant to Article XXXV of the Compact.
- b. Each gaming machine in operation and available for play to the public is required to be connected and accurately reporting to an on-line gaming machine monitoring system as provided in this section.

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.

d. Procedures shall be performed at least monthly to verify that the system is transmitting and receiving data from the gaming machines properly and to verify the continuing accuracy of the coin-in meter readings as recorded in the gaming machine statistical report.

e. DCS Compatibility. No on-line gaming machine monitoring system or modification to an existing on-line gaming machine monitoring system may be installed and operated by the Tribe unless the system and modifications are compatible with the Data Collection System (DCS).

*Subsection C. Table Games.*

6-11. *Supervision.* Pit supervisors should provide supervision of all table games. At least one pit manager or supervisor should actively oversee the conduct of every six tables staffed by a dealer.

6-12. *Game Play Requirements.* Table games shall be conducted in accordance with any Rules of Play enacted pursuant to the Gaming Compact.

6-13. *Table Games Inventory Reporting.*

a. Installations. At least 10 days prior to installation of a gaming table, the Tribe shall report the following information to the Department for each gaming table being installed:

- 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 distributor of the gaming table;
- 6. The entity shipping the gaming table to the gaming location; and
- 7. The date the gaming table will be delivered to the gaming location.

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.

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.

d. Game Destruction. Prior to removing a gaming table from play to destroy the table, the Tribe shall report the following information to the Department for each gaming table being destroyed:

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 destroyed; and
4. Information indicating whether there was a witness to the destruction of the gaming table.

6-14. *Testing and Approval of Blackjack Automatic Shuffling Devices.*

a. Except as provided in subsection (b) below, automatic shuffling devices used in the game of Blackjack may not be operated by the Tribe unless:

1. The automatic shuffling device is obtained from a manufacturer or distributor that holds a Certificate issued under Article VII of the Compact to sell, lease, or distribute gaming devices or gaming-related equipment; and
2. The automatic shuffling device, or a prototype thereof, has been tested, approved and certified by an independent gaming test laboratory.

b. Pending testing and approval of automatic shuffling devices, such equipment may be operated by the Tribe if:

1. The automatic shuffling device has been tested, approved, and certified by an independent gaming test laboratory for use in the States of Nevada, New Jersey, Michigan, Minnesota, or any other jurisdiction determined by the Department to require testing of automatic shuffling devices substantially similar in scope to that required under subsection (a) above.
2. The manufacturer or distributor of the automatic shuffling device has submitted the equipment for testing at an independent gaming test laboratory pursuant to subsection (a) above.
3. The automatic shuffling device has not been disapproved by an independent gaming test laboratory pursuant to subsection (a) above.

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.

l. 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.

*Subsection D. Chips, Tokens and Coupons.*

6-16. *Receipt, Inventory, Storage and Destruction of Chips and Tokens.* Tribal Gaming Management shall establish and comply with procedures for the receipt, inventory, storage, and destruction of chips and tokens.

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

- a. Chips and tokens are solely representatives of value which evidence a debt owed to their custodian by the Oneida Tribe and are not the property of anyone other than the Oneida Tribe.
- 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.
- c. Promotional chips and tokens may be used for promotions and tournaments as long as each chip and token conspicuously bears the inscription "No Cash Value."

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 or closes its Gaming Operation, 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.

b. The destruction of chips and tokens must be witnessed by Tribal Gaming Management, security and Accounting Departments and the documentation thereof maintained for at least seven years. Prior to the destruction or defacing of chips and tokens, notification must be sent to the Oneida Gaming Commission.

6-19. *Coupon Standards.* Any program for the exchange of coupons for chips, tokens, and/or another coupon program shall be approved by the Tribe prior to implementation. If approved, Tribal Gaming Management shall establish and comply with procedures that account for and control such programs.

## **Article VII. Independent Auditors.**

### *Subsection A. Engagement.*

7-1. *Auditor in Good Standing.* The audit engagement partner of the engaged CPA firm must be a member of, and be in good standing in a state CPA regulatory body.

7-2. *Auditor holds State Certificate.* The CPA firm must hold a vendor certificate issued by the Wisconsin Gaming Commission if the proposed audit fees will likely exceed the amount established in Section VII. A of the Gaming Compact for a gaming-related contract. The audit must be conducted in accordance with generally accepted auditing standards, and consistent with the most current edition of the "Accounting and Audit Guide--Audit of Casinos" published by the American Institute of Certified Public Accountants.

7-3. *Notice of Auditor Engagement.* As required by Section XII(C) of the Gaming Compact, Tribal Gaming Management shall give 30 day's written notice to the Wisconsin Gaming Commission and Legislative Audit Bureau of intent to engage an auditor. Tribal Gaming Management shall provide a copy of the proposed engagement letter and audit procedures with the written notice.

### *Subsection B. Audit Requirements.*

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

7-7. *CPA Reports.* The CPA shall prepare a report of the findings for the Tribe and Tribal Gaming Management.

## **Article VIII. Accounting.**

### *8-1. Accounting Department.*

a. The Accounting Department (Accounting) is responsible for the complete analysis and reporting of all gaming revenue. Accounting is responsible for reviewing, analyzing, comparing, reconciling, filing, and maintaining all source documents. Additional responsibilities include preparing statistical reports, and analyzing and documenting variances noted as a result of reviewing these statistical reports. The results of all reviews and investigations must be documented in writing as evidence that required procedures (adequate explanation criteria) have been performed. Adequate explanation criteria must include the procedures used to investigate the variance and the results of the investigation.

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.

c. Accounting personnel cannot participate in any gaming transactions or activities (i.e., drops, counts, fills, cashiering, shift manager functions, etc.) other than reading and recording progressive meters. The objective of this restriction is to ensure Accounting personnel maintain independence of the creation of original source documents and do not have a vested interest in transactions pertaining to gaming or gaming related activities.

#### 8-2. *System Overrides.*

a. The Tribe, or Tribal Gaming Management as approved by the Tribe, must have procedures in place that address how to handle any necessary overrides to system-generated information. All system overrides must be independently authorized. Supporting documentation must be maintained on all system overrides which indicates:

1. The data element altered or overridden.
2. The data element value prior to alteration or override.
3. The data element value after alteration or override.
4. The individual(s) authorizing the override.
5. An explanation of the reason for the override.

b. Accounting must review all overrides for reasonableness and proper authority. Accounting's review must be evidenced on the supporting documentation with the date of the review and the initials of the reviewer.

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.

a. This plan includes at a minimum:

1. Job positions responsible for preparing the reports, reviewing the reports, investigating variances, correcting erroneous information, and ensuring corrective action has been taken.
2. List of source documents used to obtain meter information and actual drop information.
3. Procedures for:
  - A. Preparing reports;
  - B. Reviewing the reports for accuracy;
  - C. Investigating variances that exceed the allowable threshold (including thresholds used to initiate the investigation, method of documenting variance review and investigation, events that signal and initiate a different level of review or investigation, etc.);
  - D. Correcting erroneous information; and
  - E. Identifying and communicating noncompliance issues to employees.
4. Time frames for each step of the processes (e.g., reports are prepared and reviewed, variances are investigated, etc.).

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. *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. Detailed records of all markers, IOU's, returned checks, hold checks, or other similar credit instruments;
3. Individual and statistical game records to reflect statistical drop, statistical win, and the percentage of statistical win to statistical drop by each type of table game, and to reflect statistical drop, statistical win, and the percentage of statistical win to statistical drop for each type of table game, by shift (if drop is done by shift), by day, cumulative month-to-date, and year-to-date, and individual and statistical game records reflecting similar information for all other games;
4. Gaming machine analysis reports which, by each machine, compare actual hold percentages to theoretical hold percentages;
5. Records required by these OGMICR;
6. Journal entries prepared by the Gaming Operation and by its independent accountants; and
7. Any other records specifically required to be maintained.

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, tokens, or personal/payroll checks returned to the casino cage, plus drop, less opening table bankroll and fills to the table, and money transfers issued from the game through the use of a cashless wagering system.
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. Additionally, the hopper load is not a fill and does not affect gross revenue. The difference between the initial hopper load and the total amount that is in the hopper at the end of the Gaming Operation's fiscal year should be adjusted accordingly as an addition to or subtraction from the drop for the year.
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 ("cash basis"); or
  - B. The money accepted by the Gaming Operation on events or games that occur during the month plus money, not previously included in gross revenue, that was accepted by the Gaming Operation in previous months on events or games occurring in the month, less money paid out during the month to patrons as winning wagers ("modified accrual basis").

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.

For each counter game, gross revenue equals:

B. In computing gross revenue for gaming machines, keno and bingo, the actual cost to the Gaming Operation of any noncash prize which is distributed to the patron as a result of a specific wager may be deducted from winnings (other than costs of travel, lodging, services, food, and beverages), if the Gaming Operation maintains detailed documents supporting the documentation.

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. If the Gaming Operation provides periodic payments to satisfy a payout resulting from a wager, the initial installment payment, when paid, and the actual cost of a payment plan, which is funded by the Gaming Operation, may be deducted from winnings. For any funding method which merely guarantees the Gaming Operation's performance, and under which the Gaming Operation makes payments out of cash flow (e.g. irrevocable letters of credits, surety bonds, or other similar methods), the Gaming Operation may only deduct such payments when paid to the patron.

g. For payouts by wide-area progressive gaming machine systems, the Gaming Operation may deduct from winnings only its pro rata share of a wide-area gaming machine system payout.

h. Cash-out tickets issued at a gaming machine or gaming device shall be deducted from gross revenue as jackpot payouts in the month the tickets are issued by the gaming machine or gaming device. Tickets deducted from gross revenue that are not redeemed within a period, not to exceed 180 days of issuance, shall be included in gross revenue. An unredeemed ticket previously included in gross revenue may be deducted from gross revenue in the month redeemed.

i. 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 pertaining to the conduct of wagering activities that contain original signature(s) attesting to the accuracy of the gaming related transaction;
- 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, pull tab, and keno statistical reports;
- h. Internal audit documentation and 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 OGMICR, 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.).

8-5. *Accountant holds State License.* The Oneida Tribe shall engage an independent accountant licensed within the State of Wisconsin. The accountant shall examine the statements in accordance with generally accepted auditing standards.

## **Article IX. Information Technology.**

### *Subsection A. General Controls.*

9-1. *Data Integrity, Generally.* Tribal Gaming Management shall take an active role in making sure physical and logical security measures are implemented, maintained and adhered to by employees to prevent unauthorized access which could cause errors or compromise data or processing integrity.a. *Hardware and Software Contracts.* Tribal Gaming Management shall ensure that all new gaming vendor hardware and software agreements/contracts contain language requiring the vendor to adhere to the tribal internal control standards applicable to the goods and services the vendor is providing.

b. *Physical Security of Computer Equipment.* Physical security measures shall exist over computer, computer terminals, storage media, and on-line gaming machine monitoring systems to prevent unauthorized access and loss of integrity of data and processing.

c. *Security of Software.* Access to systems software and application programs shall be limited to authorized employees.

d. *Security of Data.* Access to computer data (including but not limited to data files and data bases) shall be limited to authorized employees.

e. *Security of Communications/Transmissions.* Access to computer communications facilities or the computer system or access to information transmissions shall be limited to authorized employees.

9-2. *Security of Applications.* The main computers (i.e., hardware, software and data files) for each gaming application (e.g., keno, gaming machines, etc.) shall be in a secured area with access restricted to authorized persons, including vendors.

9-3. *Security of Operations.* Access to computer operations shall be restricted to authorized employees to reduce the risk of loss of integrity of data or processing.

9-4. *Error Prevention.* Incompatible duties shall be adequately segregated and monitored to prevent error in general information technology procedures to go undetected or fraud to be concealed.

9-5. *Restricted Access, Non-Information Technology Employees.* Non-information technology employees shall be precluded from having unrestricted access to the secured computer areas.

9-6. *Passwords, Computer System.* The computer systems, including application software, shall be secured through the use of passwords or other approved means when applicable. Tribal Gaming Management or employees independent of the department being controlled shall assign and control access to system functions by formulating proper policies and procedures, which shall be documented and communicated to authorize access, prevent unauthorized computer processing or inadequate controls of computer system and data.

9-7. *Password Controls.* Passwords shall be controlled as follows unless otherwise addressed in the standards of this section:

- a. Each user shall have their own individual password;
- b. Passwords shall be changed at least quarterly with changes documented; and
- c. For computer systems that automatically force a password change on a quarterly basis, documentation shall be maintained listing the systems and the date the user was given access.

9-8. *Backup and Recovery Procedures.* Adequate backup and recovery procedures shall be in place that include:

- a. Daily backup of data files;
- b. Backup of all programs;
- c. Secured off-site storage of all backup data files and programs, or other adequate protection; and
- d. Recovery procedures which shall be tested at least annually with documentation of results.

9-9. *Information Technology Documentation.* Adequate information technology system documentation shall be maintained, including descriptions of both hardware and software, operator manuals, etc.

9-10. *System-generated Computer Security Logs.* Computer security logs, if generated by the system, shall be reviewed by Electronic Data Processing (“EDP”) /MIS supervisory employees for evidence of:

- a. Multiple attempts to log-on, or alternatively, the system will deny user access after three attempts to log-on;
- b. Unauthorized changes to live data files; or
- c. Any other unusual transactions.

This paragraph shall not apply to personal computers.

*Subsection B. MIS Department.*

9-11. *Independence of MIS Department.* The MIS department shall be independent of gaming departments (e.g., cage, pit, count rooms, etc.).

9-12. *MIS Department Procedures and Controls.* MIS procedures and controls shall be defined, documented and responsibilities communicated.

9-13. *Restricted Access, Information Technology Employees.* MIS department employees shall be precluded from unauthorized access to:

- a. Computers and terminals located in gaming areas;
- b. Source documents; and
- c. Live data files (not test data).

9-14. *Restricted Transactions, Information Technology Employees.* MIS employees shall be:

- a. Restricted from having access to cash or other liquid assets; and
- b. Prohibited from initiating general or subsidiary ledger entries.

9-15. *In-House Systems Program Changes.* Program changes for in-house developed systems shall be documented as follows:

- a. Requests for new programs or program changes shall be reviewed by the EDP/MIS supervisor. Approvals to begin work on the program shall be documented;
- b. A written plan of implementation for new and modified programs shall be maintained and include, at a minimum, the date the program is to be placed into service, the nature of the change, a description of procedures required in order to bring the new or modified program into service (conversion or input of data, installation procedures, etc.), and an indication of who is to perform all such procedures;
- c. Testing of new and modified programs shall be performed and documented prior to implementation; and
- d. A record of the final program or program changes, including evidence of user acceptance, date in service, programmer, and reason for changes, shall be documented and maintained.

*Subsection C. Remote Dial Up.*

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.

*Subsection D. Document Storage.*

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

- a. The storage medium shall contain the exact duplicate of the original document;

- 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.
- c. Upon request and adequate notice by the Tribe or other body as designated by the Tribe, hardware (terminal, printer, etc.) shall be made available in order to perform auditing procedures.
- d. Controls shall exist to ensure the accurate reproduction of records, including the printing of stored documents used for auditing purposes.
- e. The unalterable storage medium on which the documents are scanned or directly stored shall be retained for a minimum of seven years.

## **ARTICLE X. Tier A Facilities.**

### *Subsection A. Tier A Drop and Count.*

10-1. *Computer Applications.* For any computer applications used, alternate documentation and/or procedures that provide at least the level of control described by the standards in this subsection, as approved by the Tribe, will be acceptable.

#### 10-2. *Table Game Drop Standards.*

- a. The setting out of empty table game drop boxes and the drop shall be a continuous process.
- 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.
- c. If drop boxes are not placed on all tables, then the pit department shall document which tables were open during the shift.
- d. The transporting of table game drop boxes shall be performed by a minimum of two persons, at least one of whom is independent of the pit shift being dropped.
- e. All table game drop boxes shall be posted with a number corresponding to a permanent number on the gaming table and marked to indicate game, table number, and shift.
- f. If the drop team accidentally attaches the wrong drop box to a table, the pit supervisor shall be notified and an identification tag, which shows the correct table number, game type and shift, is securely attached to the drop box. This identification tag shall be left on the drop box until the soft count is finished. The pit supervisor shall note the incident, deposits a note in the drop box and records the incident on the pit report.

#### 10-3. *Soft Count Room Personnel.*

- a. The table game soft count and the gaming machine bill acceptor count shall be performed by a minimum of two employees.
- b. Count room personnel shall not be allowed to exit or enter the count room during the count except for emergencies or scheduled breaks. At no time during the count shall there be fewer than two employees in the count room until the drop proceeds have been accepted into cage/vault accountability.
- c. Count team members shall be rotated on a routine basis such that the count team is not consistently the same two persons more than four (4) days per week.
- d. The count team shall be independent of transactions being reviewed and counted. The count team shall be independent of the cage/vault departments; however, a dealer or a cage cashier may be used if this person is not allowed to perform the recording function. An Accounting representative may be used if there is an independent audit of all soft count documentation.

#### 10-4. *Table Game Soft Count Standards.*

- a. The table game soft count shall be performed in a soft count room or other equivalently secure area with comparable controls.

- b. Access to the count room during the count shall be restricted to members of the drop and count teams, with the exception of authorized observers, supervisors for resolution of problems, and authorized maintenance personnel.
- c. If counts from various Revenue Centers occur simultaneously in the count room, procedures shall be in effect that prevent the commingling of funds from different Revenue Centers.
- d. The table game drop boxes shall be individually emptied and counted in such a manner to prevent the commingling of funds between boxes until the count of the box has been recorded.
  - 1. The count of each box shall be recorded in ink or other permanent form of recordation.
  - 2. Corrections to information originally recorded by the count team on soft count documentation shall be made by drawing a single line through the error, writing the correct figure above the original figure, and then obtaining the initials of at least two count team members who verified the change, unless the count team only has two (2) members in which case the initials of only one (1) verifying member is required.
- e. If currency counters are utilized and the count room table is used only to empty boxes and sort/stack contents, a count team member shall be able to observe the loading and unloading of all currency at the currency counter, including rejected currency.
- f. Table game drop boxes, when empty, shall be shown to another member of the count team, or to another person who is observing the count, or to surveillance.
- g. Orders for fill/credit (if applicable) shall be matched to the fill/credit slips. Fills and credits shall be traced to or recorded on the count sheet.
- h. The opening/closing table inventory forms (if applicable) shall either be:
  - 1. Examined and traced to or recorded on the count sheet; or
  - 2. If a computerized system is used, Accounting personnel can trace the opening/closing table inventory forms to the count sheet. Discrepancies shall be investigated with the findings documented and maintained for inspection.
- i. The count sheet shall be reconciled to the total drop by a count team member who shall not function as the sole recorder.
- j. All members of the count team shall sign the count document or a summary report to attest to their participation in the count.
- k. All drop proceeds and cash equivalents that were counted shall be turned over to the cage or vault cashier (who shall be independent of the count team) or to an authorized person/employee independent of the revenue generation and the count process for verification. Such person shall certify by signature as to the accuracy of the drop proceeds delivered and received.
- l. The count sheet, with all supporting documents, shall be delivered to the Accounting Department by a count team member or a person independent of the cashiers department. Alternatively, it may be adequately secured (e.g., locked container to which only Accounting personnel can gain access) until retrieved by the Accounting Department.
- m. Access to stored, full table game drop boxes shall be restricted to authorized members of the drop and count teams.

10-5. *Gaming Machine Bill Acceptor Drop Standards.*

- a. A minimum of two employees shall be involved in the removal of the gaming machine drop, at least one of whom is independent of the gaming machine department.
- b. All bill acceptor canisters shall be removed only at the time previously designated by Tribal Gaming Management and reported to the Tribe, except for emergency drops.
- c. The bill acceptor canisters shall be removed by a person independent of the gaming machine department, then transported directly to the count room or other equivalently secure area with comparable controls and locked in a secure manner until the count takes place.
- d. Security in the form of at least one internal security officer shall be provided over the bill acceptor canisters removed from the gaming machines and awaiting transport to the count room.
- e. The transporting of bill acceptor canisters shall be performed by a minimum of two persons, at least one of who is independent of the gaming machine department.
- f. All bill acceptor canisters shall be posted with a number corresponding to a permanent number on the gaming machine.

10-6. *Gaming Machine Bill Acceptor Count Standards.*

- a. The gaming machine bill acceptor count shall be performed in a soft count room or other equivalently secure area with comparable controls.
- b. Access to the count room during the count shall be restricted to members of the drop and count teams, with the exception of authorized observers, supervisors for resolution of problems, and authorized maintenance personnel.
- c. If counts from various Revenue Centers occur simultaneously in the count room, procedures shall be in effect that prevent the commingling of funds from different Revenue Centers.
- d. The bill acceptor canisters shall be individually emptied and counted in such a manner to prevent the commingling of funds between canisters until the count of the canister has been recorded.
  1. The count of each canister shall be recorded in ink or other permanent form of recordation.
  2. Corrections to information originally recorded by the count team on soft count documentation shall be made by drawing a single line through the error, writing the correct figure above the original figure, and then obtaining the initials of at least two count team members who verified the change.
- e. If currency counters are utilized and the count room table is used only to empty canisters and sort/stack contents, a count team member shall be able to observe the loading and unloading of all currency at the currency counter, including rejected currency.
- f. Canisters, when empty, shall be shown to another member of the count team, or to another person who is observing the count, or to surveillance.
- g. The count sheet shall be reconciled to the total drop by a count team member who shall not function as the sole recorder.
- h. All members of the count team shall sign the count document or a summary report to attest to their participation in the count
- i. All drop proceeds and cash equivalents that were counted shall be turned over to the cage or vault cashier (who shall be independent of the count team) or to an authorized person/employee independent of the revenue generation and the count process for verification. Such person shall certify by signature as to the accuracy of the drop proceeds delivered and received.
- j. The count sheet, with all supporting documents, shall be delivered to the Accounting Department by a count team member or a person independent of the cashiers department. Alternatively, it may be adequately secured (e.g., locked container to which only Accounting personnel can gain access) until retrieved by the Accounting Department.
- k. Access to stored bill acceptor canisters, full or empty, shall be restricted to:
  1. Authorized members of the drop and count teams; and
  2. Authorized personnel in an emergency for the resolution of a problem.

10-7. *Gaming Machine Coin Drop Standards.*

- a. A minimum of two employees shall be involved in the removal of the gaming machine drop, at least one of whom is independent of the gaming machine department.
- b. All drop buckets shall be removed only at the time previously designated by Tribal Gaming Management and reported to the Tribe, except for emergency drops.
- c. Security in the form of at least one internal security officer shall be provided over the buckets removed from the gaming machine drop cabinets and awaiting transport to the count room.
- d. As each machine is opened, the contents shall be tagged with its respective machine number if the bucket is not permanently marked with the machine number. The contents shall be transported directly to the area designated for the counting of such drop proceeds. If more than one trip is required to remove the contents of the machines, the filled carts of coins shall be securely locked in the room designed for counting or in another equivalently secure area with comparable controls. There shall be a locked covering on any carts in which the drop route includes passage out of doors.
- e. Alternatively, a smart bucket system that electronically identifies and tracks the gaming machine number, and facilitates the proper recognition of gaming revenue, shall satisfy the requirements of (a) through (e).
- f. Each drop bucket in use shall be:
  1. Housed in a locked compartment separate from any other compartment of the gaming machine and keyed differently than other gaming machine compartments; and

2. Identifiable to the gaming machine from which it is removed. If the gaming machine is identified with a removable tag that is placed in the bucket, the tag shall be placed on top of the bucket when it is collected.

- g. Each gaming machine shall have drop buckets into which coins or tokens that are retained by the gaming machine are collected. Drop bucket contents shall not be used to make change or pay hand-paid payouts.
- h. The collection procedures may include procedures for dropping gaming machines that have trays instead of drop buckets.

10-8. *Hard Count Room Personnel.*

- a. The weigh/count shall be performed by a minimum of two employees.
- b. At no time during the weigh/count shall there be fewer than two employees in the count room until the drop proceeds have been accepted into cage/vault accountability.
  - 1. If the gaming machine count is conducted with a continuous mechanical count meter that is not reset during the count and is verified in writing by at least two employees at the start and end of each denomination count, then one employee may perform the wrap.
- c. Count team members shall be rotated on a routine basis such that the count team does not contain the same two persons more than four (4) days per week.
- d. The count team shall be independent of transactions being reviewed and counted. The count team shall be independent of the cage/vault departments, unless they are non-supervisory gaming machine employees and perform the laborer function only. (A non-supervisory gaming machine employee is defined as a person below the level of gaming machine supervisor). A cage cashier may be used if this person is not allowed to perform the recording function. An Accounting representative may be used if there is an independent audit of all count documentation.

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

- a. Coins shall include tokens.
- b. The gaming machine coin count and wrap shall be performed in a count room or other equivalently secure area with comparable controls.
- 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 5-9(b);
  - 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.
- d. Access to the count room during the count shall be restricted to members of the drop and count teams, with the exception of authorized observers, supervisors for the resolution of problems, and authorized maintenance personnel.
  - e. If counts from various Revenue Centers occur simultaneously in the count room, procedures shall be in effect that prevent the commingling of funds from different Revenue Centers.
  - f. The following functions shall be performed in the counting of the gaming machine drop:
    1. Recorder function, which involves the recording of the gaming machine count; and
    2. Count team supervisor function, which involves the control of the gaming machine weigh and wrap process. The supervisor shall not perform the initial recording of the weigh/count unless a weigh scale with a printer is used.
  - g. The gaming machine drop shall be counted, wrapped, and reconciled in such a manner to prevent the commingling of gaming machine drop coin with coin (for each denomination) from the next gaming machine drop until the count of the gaming machine drop has been recorded. If the coins are not wrapped immediately after being weighed or counted, they shall be secured and not commingled with other coins.
    1. The amount of the gaming machine drop from each machine shall be recorded in ink or other permanent form of recordation on a gaming machine count document by the recorder or mechanically printed by the weigh scale.
    2. Corrections to information originally recorded by the count team on gaming machine count documentation shall be made by drawing a single line through the error, writing the correct figure above the original figure, and then obtaining the initials of at least two count team members who verified the change.
    3. If a weigh scale interface is used, corrections to gaming machine count data shall be made using either of the following:
      - A. Drawing a single line through the error on the gaming machine document, writing the correct figure above the original figure, and then obtaining the initials of at least two count team employees. If this procedure is used, an employee independent of the gaming machine department and count team shall enter the correct figure into the computer system prior to the generation of related gaming machine reports; or
      - B. During the count process, correct the error in the computer system and enter the passwords of at least two count team employees. If this procedure is used, an exception report shall be generated by the computer system identifying the gaming machine number, the error, the correction, and the count team employees attesting to the correction.
  - h. If applicable, the weight shall be converted to dollar amounts before reconciliation of the weigh to the wrap.
  - i. If a coin meter is used, a count team member shall convert the coin count for each denomination into dollars and shall enter the results on a summary sheet.
  - j. The recorder and at least one other count team member shall sign the weigh tape and the gaming machine count document attesting to the accuracy of the weigh/count.
  - k. All members of the count team shall sign the count document or a summary report to attest to their participation in the count.
  - l. All drop proceeds and cash equivalents that were counted shall be turned over to the cage or vault cashier (who shall be independent of the count team) or to an authorized person/employee independent from the revenue generation and the count process for verification. Such a person shall certify by signature as to the accuracy of the drop proceeds delivered and received.

m. All gaming machine count and wrap documentation, including any applicable computer storage media, shall be delivered to the Accounting Department by a count team member or a person independent of the cashier's department. Alternatively, it may be adequately secured (e.g., locked container to which only Accounting personnel can gain access) until retrieved by the Accounting Department.

n. If the coins are transported off the property, a second (alternative) count procedure shall be performed before the coins leave the property. Any variances shall be documented.

o. Variances. Large (by denomination, either \$1,000 or 2% of the drop, whichever is less) or unusual (e.g., zero for weigh/count or patterned for all counts) variances between the weigh/count and wrap shall be investigated by Tribal Gaming Management personnel independent of the gaming machine department, count team, and the cage/vault functions on a timely basis. The results of such investigation shall be documented, maintained for inspection, and provided to appropriate Tribal personnel upon request.

10-10. *Security of the Coin Room Inventory During the Gaming Machine Coin Count and Wrap.*

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

1. At the commencement of the gaming machine count the following requirements shall be met:
  - A. The coin room inventory shall be counted by at least two employees, one of whom is a member of the count team and the other is independent of the weigh/count and wrap procedures;
  - B. The count in paragraph (1)(A) of this section shall be recorded on an appropriate inventory form;
2. Upon completion of the wrap of the gaming machine drop:
  - A. At least two members of the count team (wrap team), independently from each other, shall count the ending coin room inventory;
  - B. The counts in paragraph (2)(A) of this section shall be recorded on a summary report(s) that evidences the calculation of the final wrap by subtracting the beginning inventory from the sum of the ending inventory and transfers in and out of the coin room;
  - C. The same count team members shall compare the calculated wrap to the weigh/count, recording the comparison and noting any variances on the summary report;
  - D. A member of the cage/vault department shall count the ending coin room inventory by denomination and shall reconcile it to the beginning inventory, wrap, transfers, and weigh/count; and
  - E. At the conclusion of reconciliation, at least two count/wrap team members and the verifying employee shall sign the summary report(s) attesting to its accuracy.
  - F. The functions described in (A) and (C) of this section may be performed by only one count team member. That count team member must then sign the summary report, along with the verifying employee, as required under (E) of this section.

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

1. At least two members of the count/wrap team shall count the final wrapped gaming machine drop independently from each other;
2. The counts shall be recorded on a summary report;
3. The same count team members (or the Accounting Department) shall compare the final wrap to the weigh/count, recording the comparison and noting any variances on the summary report;
4. A member of the cage/vault department shall count the wrapped gaming machine drop by denomination and reconcile it to the weigh/count;
5. At the conclusion of the reconciliation, at least two count team members and the cage/vault employee shall sign the summary report attesting to its accuracy; and
6. The wrapped coins (exclusive of proper transfers) shall be transported to the cage, vault or coin vault after the reconciliation of the weigh/count to the wrap.

10-11. *Transfers During the Gaming Machine Coin Count and Wrap (moving coin, by denomination, into the Vault accountability records prior to the completion of the entire count and wrap).*

- a. Each transfer shall be recorded on a separate multi-part form with a preprinted or concurrently-printed form number (used solely for gaming machine count transfers) that shall be subsequently reconciled by the Accounting Department to ensure the accuracy of the reconciled gaming machine drop.
  - b. Each transfer must be counted and signed for by at least two members of the count team and by a person independent of the count team who is responsible for authorizing the transfer.
- 10-12. *Gaming Machine Drop Key Control Standards.*
- a. Gaming machine coin drop cabinet keys, including duplicates, shall be maintained by a department independent of the gaming machine department.
  - b. The physical custody of the keys needed to access gaming machine coin drop cabinets, including duplicates, shall require the involvement of two persons, one of who is independent of the gaming machine department.
  - c. Two employees (separate from key custodian) shall be required to accompany such keys while checked out and observe each time gaming machine drop cabinets are accessed.
- 10-13. *Table Game Drop Box Key Control Standards.*
- a. Procedures shall be developed and implemented to insure that unauthorized access to empty table game drop boxes shall not occur from the time the boxes leave the storage racks until they are placed on the tables.
  - b. The involvement of at least two persons independent of the cage department shall be required to access stored empty table game drop boxes.
  - c. The release keys shall be separately keyed from the contents keys.
  - d. At least two count team members are required to be present at the time count room and other count keys are issued for the count.
  - e. All duplicate keys shall be maintained in a manner that provides the same degree of control as is required for the original keys. Records shall be maintained for each key duplicated that indicate the number of keys made and destroyed.
  - f. Logs shall be maintained by the custodian of sensitive keys (and duplicates) to document authorization of personnel accessing keys.
- 10-14. *Table Game Drop Box Release Keys.*
- a. The table game drop box release keys shall be maintained by a department independent of the pit department.
  - b. Only the person(s) authorized to remove table game drop boxes from the tables shall be allowed access to the table game drop box release keys.
  - c. Persons authorized to remove the table game drop boxes shall be precluded from having simultaneous access to the table game drop box contents keys and release keys.
  - d. The count team members may have access to the release keys during the count in order to reset the drop boxes if necessary.
  - e. For situations requiring access to a table game drop box at a time other than the scheduled drop, the date, time, and signature of employee signing out/in the release key must be documented.
- 10-15. *Bill Acceptor Canister Release Keys.*
- a. The bill acceptor canister release keys shall be maintained by a department independent of the gaming machine department.
  - b. Only the person(s) authorized to remove the bill acceptor canisters from the gaming machines shall be allowed access to the release keys.
  - c. Persons authorized to remove the bill acceptor canisters shall be precluded from having simultaneous access to the bill acceptor canister contents keys and release keys.
  - d. For situations requiring access to a bill acceptor canister at a time other than the scheduled drop, the date, time, and signature of employee signing out/in the release key must be documented.
- 10-16. *Table Game Drop Box Storage Rack Keys.*
- a. Persons authorized to obtain table game drop box storage rack keys shall be precluded from having simultaneous access to table game drop box contents keys with the exception of the count team.
  - b. Security shall be required to accompany drop box storage rack keys and observe each time drop boxes are removed from or placed in storage racks.

10-17. *Bill Acceptor Canister Storage Rack Keys.*

- a. Security shall be required to accompany the bill acceptor canister storage rack keys and observe each time canisters are removed from or placed in storage racks.
- b. Persons authorized to obtain bill acceptor canister storage rack keys shall be precluded from having simultaneous access to bill acceptor canister contents keys, with the exception of the count team.
- c. Two persons are required to access the bill acceptor drop box storage rack keys.

10-18. *Table Game Drop Box Contents Keys.*

- a. The physical custody of the keys needed for accessing stored, full table game drop box contents shall require the involvement of persons from at least two separate departments, with the exception of the count team.
- b. Access to the table game drop box contents keys at other than scheduled count times shall require the involvement of at least two persons from separate departments, including Tribal Gaming Management. The reason for access shall be documented with the signatures of all participants and observers.
- c. Only count team members shall be allowed access to table game drop box contents keys during the count process.

10-19. *Bill Acceptor Canister Contents Keys.*

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

10-20. *Gaming Machine Computerized Key Security Systems.*

- a. Computerized key security systems which restrict access to the gaming machine drop and count keys through the use of passwords, keys or other means, other than a key custodian, must provide the same degree of control as indicated in the aforementioned key control standards; refer to 10-12, 10-15, 10-17 and 10-19. Note: This standard does not apply to the system administrator. The system administrator is defined in 10-20(b)(i).
- b. For computerized key security systems, the following additional gaming machine key control procedures apply:
  - i. Management personnel independent of the gaming machine department assign and control user access to keys in the computerized key security system (i.e., system administrator) to ensure that gaming machine drop and count keys are restricted to authorized employees.
  - ii. In the event of an emergency or the key box is inoperable, access to the emergency manual key(s) (a.k.a. override key), used to access the box containing the gaming machine drop and count keys, requires the physical involvement of at least three persons from separate departments, including management. The date, time, and reason for access, must be documented with the signatures of all participating employees signing out/in the emergency manual key(s).
  - iii. The custody of the keys issued pursuant to 10-20(b)(ii) requires the presence of two persons from separate departments from the time of their issuance until the time of their return.
  - iv. Routine physical maintenance that requires accessing the emergency manual key(s) (override key) and does not involve the accessing of the gaming machine drop and count keys, only requires the presence of two persons from separate departments. The date, time and reason for access must be documented with the signatures of all participating employees signing out/in the emergency manual key(s).
- c. For computerized key security systems controlling access to gaming machine drop and count keys, accounting/audit personnel, independent of the system administrator, will perform the following procedures:
  - i. Daily, review the report generated by the computerized key security system indicating the transactions performed by the individual(s) that adds, deletes, and changes user's access within the system (i.e., system administrator). Determine whether the transactions completed by the system administrator provide an adequate control over the access to the gaming machine drop and count

keys. Also, determine whether any gaming machine drop and count key(s) removed or returned to the key cabinet by the system administrator was properly authorized.

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

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

iv. All noted improper transactions or unusual occurrences are investigated with the results documented.

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

10-21. *Table Games Computerized Key Security Systems.*

a. Computerized key security systems which restrict access to the table game drop and count keys through the use of passwords, keys or other means, other than a key custodian, must provide the same degree of control as indicated in the aforementioned key control standards; refer to 10-13, 10-14, 10-16 and 10-18. Note: This standard does not apply to the system administrator. The system administrator is defined in 10-21(b)(i).

b. For computerized key security systems, the following additional table game key control procedures apply:

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

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

iii. The custody of the keys issued pursuant to 10-21(b)(ii) requires the presence of two persons from separate departments from the time of their issuance until the time of their return.

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

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

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

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

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

iv. All noted improper transactions or unusual occurrences are investigated with the results documented.

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

10-22. *Emergency Drop Procedures.* Emergency drop procedures shall be developed by the Tribe, or Tribal Gaming Management as approved by the Tribe.

10-23. *Equipment Standards for Gaming Machine Count.*

- a. Weigh scale calibration modules shall be secured so as to prevent unauthorized access (e.g., prenumbered seal, lock and key, etc.).
- b. A person independent of the cage, vault, gaming machine, and count team functions shall be required to be present whenever the calibration module is accessed. Such access shall be documented and maintained.
- c. If a weigh scale interface is used, it shall be adequately restricted so as to prevent unauthorized access (passwords, keys, etc.).
- d. If the weigh scale has a zero adjustment mechanism, it shall be physically limited to minor adjustments (e.g., weight of a bucket) or physically situated such that any unnecessary adjustments to it during the weigh process would be observed by other count team members.
- e. The weigh scale and weigh scale interface (if applicable) shall be tested by a person or persons independent of the cage, vault, and gaming machine departments and count team at least quarterly. At least annually, this test shall be performed by internal audit in accordance with the internal audit standards. The result of those tests shall be documented and signed by the person or persons performing the test.
- f. Prior to the gaming machine count, at least two employees shall verify the accuracy of the weigh scale with varying weights or with varying amounts of previously counted coin for each denomination to ensure the scale is properly calibrated (varying weights/coin from drop to drop is acceptable).
- g. If a mechanical coin counter is used (instead of a weigh scale), the Tribe, or Tribal Gaming Management as approved by the Tribe, shall establish and Tribal Gaming Management shall comply with procedures that are equivalent to those described in (d), (e), and (f) of this section.
- h. If a coin meter count machine is used, the count team member shall record the machine number denomination and number of coins in ink on a source document, unless the meter machine automatically records such information.
  1. A count team member shall test the coin meter count machine before the actual count to ascertain if the metering device is functioning properly with a predetermined number of coins for each denomination.

*Subsection B Tier A Internal Audit.*

10-24. *Internal Audit Personnel.*

- a. A separate internal audit department shall be maintained. Alternatively, designating personnel (who are independent with respect to the departments/procedures being examined) to perform internal audit work satisfies the requirements of this paragraph.
- b. The internal audit personnel shall report directly to the Tribe, or other entity as designated by the Tribe.

10-25. *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.

b. In addition to the observation and examinations performed under 10-23(a) of this section, follow-up observations and examinations shall be performed to verify that corrective action has been taken regarding all instances of noncompliance cited by internal audit, the independent accountant, and/or the Commission. The verification shall be performed within six (6) months following the date of notification.

c. Whenever possible, internal audit observations shall be performed on an unannounced basis (i.e., without the employees being forewarned that their activities will be or are being observed). Additionally, if the independent accountant also performs the internal audit function, the accountant shall perform separate observations of the table games/gaming machine drops and counts to satisfy the internal audit observation requirements and independent accountant tests of controls as required by the American Institute of Certified Public Accountants guide.

10-26. *Documentation.*

a. Documentation (e.g., checklists, programs, reports, etc.) shall be prepared to evidence all internal audit work performed as it relates to the requirements in this section, including all instances of noncompliance.

b. The internal audit department shall operate with audit programs, which, at a minimum, address the OGMICR. Additionally, the department shall properly document the work performed, the conclusions reached, and the resolution of all exceptions. Institute of Internal Auditors standards are required.

10-27. *Reports.*

a. Reports documenting audits performed shall be maintained and made available to the Tribe, or such entity as designated by the Tribe, upon request.

b. Such audit reports shall include the following information:

1. Audit objectives;
2. Audit procedures and scope;
3. Findings and conclusions;
4. Recommendations, if applicable; and
5. Tribal Gaming Management's response.

10-28. *Material exceptions.* All material exceptions resulting from internal audit work shall be investigated and resolved with the results of such being documented and retained for seven (7) years.

10-29. *Role of Tribal Gaming Management.*

a. Internal audit findings shall be reported to Tribal Gaming Management and the Tribe.

b. Tribal Gaming Management shall be required to respond to internal audit findings stating corrective measures to be taken to avoid recurrence of the audit exception.

c. Such Tribal Gaming Management responses shall be included in the internal audit report that will be delivered to Tribal Gaming Management, the Tribe, or other entity designated by the Tribe.

10-30. *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 DACLs;
    - C. General observation;
    - D. Sufficient procedures to address prohibited actions for all casino areas 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;
- 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 DACLs 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.
- c. An evaluation of the established policies, procedures, and processes in effect;
- d. The performance and results of the internal audit procedures are documented and, all exceptions discovered are also documented and forwarded to Tribal Gaming Management. Tribal Gaming Management is responsible for ensuring corrective action has been taken;
- e. Internal Audit will perform follow-up observation and examination to verify corrective action has been taken;
- f. Internal audit procedures performed are completed by those employees (or employees of affiliates) designated to perform such duties and who are independent of the functions being examine; and.
- g. An independent accountant may be engaged to perform all or part of the internal audit procedures under section 10-28(b).

*Subsection C. Tier A Surveillance.*10-31. *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.
- 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.
- c. Access to the surveillance room shall be limited to surveillance personnel, designated employees, and other persons authorized in accordance with the surveillance department policy. Such policy shall be approved by the Tribe.
- d. The surveillance system shall include the date and time generators that possess the capability to display the date and time of recorded events on the video and/or digital recordings. The displayed date and time shall not significantly obstruct the recorded view.
- e. The surveillance department shall strive to ensure staff is trained in the use of the equipment, knowledge of the games, and house rules.

- f. Each camera required by the standards in this section shall be installed in a manner that will prevent it from being readily obstructed, tampered with, or disabled by customers or employees.
  - g. Each camera required by the standards in this section shall possess the capability of having its picture recorded. The surveillance system shall include sufficient numbers of recorders to simultaneously record multiple gaming and count room activities, and record the views of all dedicated cameras and motion activated dedicated cameras.
  - 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.
  - i. Count rooms, vaults, and cages must have room lighting hard wired. There may be no ability to turn off the lights from inside the room or near the doors.
  - j. A complete index and guide to the casino cameras, monitors and controls must be readily available in the surveillance room. This guide must include, but not be limited to, a map of the camera locations, how to call up each camera and the number of each camera.
  - k. Each Gaming Facility must be monitored by video surveillance. Surveillance rooms must be separate from other functions and must remain locked.
- 10-32. *Bingo.*
- a. The surveillance system shall record the bingo ball drawing device, the game board, and the activities of the employees responsible for drawing, calling, and entering the balls drawn or numbers selected.
- 10-33. *Card games.*
- a. The surveillance system shall record the general activities in each card room and be capable of identifying the employees performing the different functions.
- 10-34. *Keno.*
- a. The surveillance system shall record the keno ball-drawing device, the general activities in each keno game area, and be capable of identifying the employees performing the different functions.
- 10-35. *Table Games.*
- a. Except as otherwise provided in 10-34, 10-35, and 10-36, 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; and
    - 2. With sufficient coverage and clarity to simultaneously view the table bank and determine the configuration of wagers, card values, and game outcome.
    - 3. One (1) dedicated camera per table and one (1) pan-tilt-zoom camera per four (4) tables may be an acceptable alternative procedure to satisfy the requirements of this paragraph.
  - b. 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.
  - c. **Blackjack.** At all times during the conduct of blackjack games, the following surveillance shall be required:
    - 1. Domes are required over each camera that completely enclose each video camera and conceal such cameras' actions, yet accommodate clear, unobstructed camera views;
    - 2. At least one employee or Tribal Gaming Management official monitoring the video surveillance feed on closed circuit video monitors;
    - 3. Video surveillance camera feed must be recorded;
    - 4. All blackjack tables with limits greater than \$200 after double-down or splitting, and those offering the "double-pitch" variant, must have continuous camera coverage. This camera should be positioned to provide an overview of the whole table; and

5. Blackjack area views may be quadruplexed (a multi-view system that records on one VCR and when viewed on a monitor has four different camera inputs) if the pan-tilt-zoom (PTZ) camera images can be switched to a “call-up” monitor (a monitor that is able to view all cameras).

10-36. *Craps.*

a. All craps tables shall have two (2) dedicated cross view cameras covering both ends of the table.

10-37. *Roulette.*

a. All roulette areas shall have one (1) overhead dedicated camera covering the roulette wheel and shall also have one (1) dedicated camera covering the play of the table.

10-38. *Big Wheel.*

a. All big wheel games shall have one (1) dedicated camera viewing the wheel.

10-39. *Progressive Table Games.*

a. Progressive table games with a progressive jackpot of \$25,000 or more shall be recorded by dedicated cameras that provide coverage of:

1. The table surface, sufficient that the card values and card suits can be clearly identified;
2. An overall view of the entire table with sufficient clarity to identify customers and dealer; and
3. A view of the progressive meter jackpot amount. If several tables are linked to the same progressive jackpot meter, only one meter need be recorded.

10-40. *Gaming Machines.*

a. Except as otherwise provided in provisions 10-38 (f) and (g), gaming machines offering a payout of more than \$250,000 shall be recorded by a dedicated camera(s) to provide coverage of:

1. All customers and employees at the gaming machine, and
2. The face of the gaming machine, with sufficient clarity to identify the payout line(s) of the gaming machine.

b. A gaming machine area which has 75 machines or more, per floor, must have at least 1 PTZ camera.

c. All gaming machine booths, including transaction areas, must be monitored and recorded by stationary camera surveillance. For those gaming machine booths which have fill and jackpot payout capabilities, cage/vault surveillance standards shall apply.

d. The entire drop route must have surveillance coverage.

e. Surveillance shall record in a proper log or journal in a legible manner any exceptions or variations to established procedures during the drop. Such log or journal shall be made available for review to authorized persons only.

f. In-house Progressive Machine. In house progressive gaming machines offering a base payout amount (jackpot reset amount) of more than \$100,000 shall be recorded by a dedicated camera(s) to provide coverage of:

1. All customers and employees at the gaming machine; and
2. The face of the gaming machine, with sufficient clarity to identify the payout line(s) of the gaming machine.

g. Wide-area Progressive Machine. Wide area progressive machines offering a base payout amount of more than \$1 million and monitored by an independent vendor utilizing an on-line progressive computer system shall be recorded by a dedicated camera(s) to provide coverage of:

1. All customers and employees at the gaming machine; and
2. The face of the gaming machine, with sufficient clarity to identify the payout line(s) of the gaming machine.

h. Notwithstanding provision 10-33(a), if the gaming machine is a multi-game machine, the Tribe, or Tribal Gaming Management subject to approval of the Tribe, may develop and implement alternative procedures to monitor, record, and confirm payouts.

10-41. *Currency and Coin.*

a. The surveillance system shall record a general overview of all areas where currency or coin may be stored or counted.

10-42. *Video Recording and/or Digital Record Retention.*

a. All video recordings and/or digital records of coverage provided by the dedicated cameras or motion-activated dedicated cameras required by the standards in this section shall be retained for a minimum of seven (7) days.

- b. All video recordings shall be retained as follows:
    - 1. Thirty (30) days for all blackjack recordings;
    - 2. Thirty (30) days for all recordings involving suspected or confirmed gaming crimes, unlawful activity, or detentions and questioning by security personnel;
    - 3. Thirty (30) days for all recordings of linked systems (e.g., bingo, ball draws, gaming machines, etc.); and
    - 4. Seven days for all other recordings.
  - c. Duly authenticated copies of video recordings and/or digital records shall be provided to the Tribe, or other entity as designated by the Tribe, upon request.
- 10-43. *Video Library Log.*
- a. A video library log, or comparable alternative procedure approved by the Tribe, shall be maintained to demonstrate compliance with the storage, identification, and retention standards required in this section.
- 10-44. *Malfunction and Repair Log.*
- a. Surveillance personnel shall maintain a log or alternative procedure approved by the Tribe that documents each malfunction and repair of the surveillance system as defined in this section.
  - b. The log shall state the time, date, and nature of each malfunction, the efforts expended to repair the malfunction, and the date of each effort, the reasons for any delays in repairing the malfunction, the date the malfunction is repaired, and where applicable, any alternative security measures that were taken.
- 10-45. *Cage, Vault, and Count Rooms.*
- a. Cameras in the cage should provide views of the door entering the cage, the cage area, the cashier area and the customer filing area. Diagonally opposed cameras with wide angle lenses must be positioned so that all areas of the room to the full height of the employees are within the camera view.
  - b. Identifying marks shall be placed on the counter so that cashiers know where to place currency and fill/credit documents. A transaction camera must be able to differentiate between bill denominations and chip denominations by edge design and amounts listed on paperwork.
  - c. Internal hallways to and from count, vault, and cage rooms must have surveillance viewing the approach.
  - d. Each vault shall have a stationary camera on each work station.
  - e. Two stationary cross views shall be used covering the vault, preventing blind spots.
  - f. Each cage, vault, hard count and soft count room must have at least one PTZ camera.

## **ARTICLE XI. Tier B Facilities.**

### *Subsection A. Tier B Drop and Count.*

11-1. *Computer Applications.* For any computer applications used, alternate documentation and/or procedures that provide at least the level of control described by the standards in this subsection, as approved by the Tribe, will be acceptable.

#### 11-2. *Table Game Drop Standards.*

- a. The setting out of empty table game drop boxes and the drop shall be a continuous process.
- 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.
- c. If drop boxes are not placed on all tables, then the pit department shall document which tables were open during the shift.
- d. The transporting of table game drop boxes shall be performed by a minimum of two persons, at least one of whom is independent of the pit shift being dropped.

- e. All table game drop boxes shall be posted with a number corresponding to a permanent number on the gaming table and marked to indicate game, table number, and shift.
- f. Surveillance shall be notified when the drop is to begin so that surveillance may monitor the activities.
- g. If the drop team accidentally attaches the wrong drop box to a table, the pit supervisor shall be notified and an identification tag, which shows the correct table number, game type and shift, is securely attached to the drop box. This identification tag shall be left on the drop box until the soft count is finished. The pit supervisor shall note the incident, deposits a note in the drop box and records the incident on the pit report.

11-3. *Soft Count Room Personnel.*

- a. The table game soft count and the gaming machine bill acceptor count shall be performed by a minimum of two employees.
  - 1. The count shall be viewed live, or on video recording and/or digital record, within seven (7) days by an employee independent of the count.
- b. Count room personnel shall not be allowed to exit or enter the count room during the count except for emergencies or scheduled breaks. At no time during the count shall there be fewer than two employees in the count room until the drop proceeds have been accepted into cage/vault accountability. Surveillance shall be notified whenever count room personnel exit or enter the count room during the count.
- c. Count team members shall be rotated on a routine basis such that the count team is not consistently the same two persons more than four (4) days per week.
- d. The count team shall be independent of transactions being reviewed and counted. The count team shall be independent of the cage/vault departments; however, a dealer or cage cashier may be used if this person is not allowed to perform the recording function. An Accounting representative may be used if there is an independent audit of all soft count documentation.

11-4. *Table Game Soft Count Standards.*

- a. The table game soft count shall be performed in a soft count room or other equivalently secure area with comparable controls.
- b. Access to the count room during the count shall be restricted to members of the drop and count teams, with the exception of authorized observers, supervisors for resolution of problems, and authorized maintenance personnel.
- c. If counts from various Revenue Centers occur simultaneously in the count room, procedures shall be in effect that prevent the commingling of funds from different Revenue Centers.
- d. The table game drop boxes shall be individually emptied and counted in such a manner to prevent the commingling of funds between boxes until the count of the box has been recorded.
  - 1. The count of each box shall be recorded in ink or other permanent form of recordation.
  - 2. Corrections to information originally recorded by the count team on soft count documentation shall be made by drawing a single line through the error, writing the correct figure above the original figure, and then obtaining the initials of at least two count team members who verified the change, unless the count team has only two (2) members, in which case the initials of only one (1) verifying count team member is required.
- e. If currency counters are utilized and the count room table is used only to empty boxes and sort/stack contents, a count team member shall be able to observe the loading and unloading of all currency at the currency counter, including rejected currency.
- f. Table game drop boxes, when empty, shall be shown to another member of the count team, or to another person who is observing the count, or to surveillance, provided the count is monitored in its entirety by a person independent of the count.
- g. Orders for fill/credit (if applicable) shall be matched to the fill/credit slips. Fills and credits shall be traced to or recorded on the count sheet.
- h. The opening/closing table inventory forms (if applicable) shall either be:
  - 1. Examined and traced to or recorded on the count sheet; or
  - 2. If a computerized system is used, Accounting personnel can trace the opening/closing table inventory forms to the count sheet. Discrepancies shall be investigated with the findings documented and maintained for inspection.
- i. The count sheet shall be reconciled to the total drop by a count team member who shall not function as the sole recorder.

- j. All members of the count team shall sign the count document or a summary report to attest to their participation in the count.
  - k. All drop proceeds and cash equivalents that were counted shall be turned over to the cage or vault cashier (who shall be independent of the count team) or to an authorized person/employee independent of the revenue generation and the count process for verification. Such person shall certify by signature as to the accuracy of the drop proceeds delivered and received.
  - l. The count sheet, with all supporting documents, shall be delivered to the Accounting Department by a count team member or a person independent of the cashiers department. Alternatively, it may be adequately secured (e.g., locked container to which only Accounting personnel can gain access) until retrieved by the Accounting Department.
  - m. Access to stored, full table game drop boxes shall be restricted to authorized members of the drop and count teams.
- 11-5. *Gaming Machine Bill Acceptor Drop Standards.*
- a. A minimum of two employees shall be involved in the removal of the gaming machine drop, at least one of who is independent of the gaming machine department.
  - b. All bill acceptor canisters shall be removed only at the time previously designated by Tribal Gaming Management and reported to the Tribe, except for emergency drops.
  - c. Surveillance shall be notified when the drop is to begin so that surveillance may monitor the activities.
  - d. The bill acceptor canisters shall be removed by a person independent of the gaming machine department, then transported directly to the count room or other equivalently secure area with comparable controls and locked in a secure manner until the count takes place.
  - e. Security in the form of at least one internal security officer shall be provided over the bill acceptor canisters removed from the gaming machines and awaiting transport to the count room.
  - f. The transporting of bill acceptor canisters shall be performed by a minimum of two persons, at least one of who is independent of the gaming machine department.
  - g. All bill acceptor canisters shall be posted with a number corresponding to a permanent number on the gaming machine.
- 11-6. *Gaming Machine Bill Acceptor Count Standards.*
- a. The gaming machine bill acceptor count shall be performed in a soft count room or other equivalently secure area with comparable controls.
  - b. Access to the count room during the count shall be restricted to members of the drop and count teams, with the exception of authorized observers, supervisors for resolution of problems, and authorized maintenance personnel.
  - c. If counts from various Revenue Centers occur simultaneously in the count room, procedures shall be in effect that prevent the commingling of funds from different Revenue Centers.
  - d. The bill acceptor canisters shall be individually emptied and counted in such a manner to prevent the commingling of funds between canisters until the count of the canister has been recorded.
    - 1. The count of each canister shall be recorded in ink or other permanent form of recordation.
    - 2. Corrections to information originally recorded by the count team on soft count documentation shall be made by drawing a single line through the error, writing the correct figure above the original figure, and then obtaining the initials of at least two count team members who verified the change.
  - e. If currency counters are utilized and the count room table is used only to empty canisters and sort/stack contents, a count team member shall be able to observe the loading and unloading of all currency at the currency counter, including rejected currency.
  - f. Canisters, when empty, shall be shown to another member of the count team, to another person who is observing the count, or to surveillance, provided the count is monitored in its entirety by a person independent of the count.
  - g. The count sheet shall be reconciled to the total drop by a count team member who shall not function as the sole recorder.
  - h. All members of the count team shall sign the count document or a summary report to attest to their participation in the count

- i. All drop proceeds and cash equivalents that were counted shall be turned over to the cage or vault cashier (who shall be independent of the count team) or to an authorized person/employee independent of the revenue generation and the count process for verification. Such person shall certify by signature as to the accuracy of the drop proceeds delivered and received.
- j. The count sheet, with all supporting documents, shall be delivered to the Accounting Department by a count team member or a person independent of the cashiers department. Alternatively, it may be adequately secured (e.g., locked container to which only Accounting personnel can gain access) until retrieved by the Accounting Department.
- k. Access to stored bill acceptor canisters, full or empty, shall be restricted to:
  - 1. Authorized members of the drop and count teams; and
  - 2. Authorized personnel in an emergency for the resolution of a problem.

11-7. *Gaming Machine Coin Drop Standards.*

- a. A minimum of two employees shall be involved in the removal of the gaming machine drop, at least one of who is independent of the gaming machine department.
- b. All drop buckets shall be removed only at the time previously designated by Tribal Gaming Management and reported to the Tribe, except for emergency drops.
- c. Surveillance shall be notified when the drop is to begin so that surveillance may monitor the activities.
- d. Security in the form of at least one internal security officer shall be provided over the buckets removed from the gaming machine drop cabinets and awaiting transport to the count room.
- e. As each machine is opened, the contents shall be tagged with its respective machine number if the bucket is not permanently marked with the machine number. The contents shall be transported directly to the area designated for the counting of such drop proceeds. If more than one trip is required to remove the contents of the machines, the filled carts of coins shall be securely locked in the room designed for counting or in another equivalently secure area with comparable controls. There shall be a locked covering on any carts in which the drop route includes passage out of doors.
- f. Alternatively, a smart bucket system that electronically identifies and tracks the gaming machine number, and facilitates the proper recognition of gaming revenue, shall satisfy the requirements of (a) through (e).
- g. Each drop bucket in use shall be:
  - 1. Housed in a locked compartment separate from any other compartment of the gaming machine and keyed differently than other gaming machine compartments; and
  - 2. Identifiable to the gaming machine from which it is removed. If the gaming machine is identified with a removable tag that is placed in the bucket, the tag shall be placed on top of the bucket when it is collected.
- h. Each gaming machine shall have drop buckets into which coins or tokens that are retained by the gaming machine are collected. Drop bucket contents may not be used to make change or pay hand-paid payouts.
- i. The collection procedures may include procedures for dropping gaming machines that have trays instead of drop buckets.

11-8. *Hard Count Room Personnel.*

- a. The weigh/count shall be performed by a minimum of two employees.
  - 1. The count shall be viewed either live, or on video recording and/or digital record within seven (7) days by an employee independent of the count.
- b. At no time during the weigh/count shall there be fewer than two employees in the count room until the drop proceeds have been accepted into cage/vault accountability. Surveillance shall be notified whenever count room personnel exit or enter the count room during the count.
  - 1. If the gaming machine count is conducted with a continuous mechanical count meter that is not reset during the count and is verified in writing by at least two employees at the start and end of each denomination count, then one employee may perform the wrap.
- c. Count team members shall be rotated on a routine basis such that the count team does not contain the same two persons more than four (4) days per week.
- d. The count team shall be independent of transactions being reviewed and counted. The count team shall be independent of the cage/vault departments, unless they are non-supervisory gaming machine employees and perform the laborer function only. (A non-supervisory gaming machine employee is defined as a person below the level of gaming machine supervisor). A cage cashier may be used if this person is not

allowed to perform the recording function. An Accounting representative may be used if there is an independent audit of all count documentation.

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

- a. Coins shall include tokens.
- b. The gaming machine coin count and wrap shall be performed in a count room or other equivalently secure area with comparable controls.
- 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(b);
  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.
- d. Access to the count room during the count shall be restricted to members of the drop and count teams, with the exception of authorized observers, supervisors for the resolution of problems, and authorized maintenance personnel.
- e. If counts from various Revenue Centers occur simultaneously in the count room, procedures shall be in effect that prevent the commingling of funds from different Revenue Centers.
- f. The following functions shall be performed in the counting of the gaming machine drop:
  1. Recorder function, which involves the recording of the gaming machine count; and
  2. Count team supervisor function, which involves the control of the gaming machine weigh and wrap process. The supervisor shall not perform the initial recording of the weigh/count unless a weigh scale with a printer is used.
- g. The gaming machine drop shall be counted, wrapped, and reconciled in such a manner to prevent the commingling of gaming machine drop coin with coin (for each denomination) from the next gaming

machine drop until the count of the gaming machine drop has been recorded. If the coins are not wrapped immediately after being weighed or counted, they shall be secured and not commingled with other coin.

1. The amount of the gaming machine drop from each machine shall be recorded in ink or other permanent form of recordation on a gaming machine count document by the recorder or mechanically printed by the weigh scale.
  2. Corrections to information originally recorded by the count team on gaming machine count documentation shall be made by drawing a single line through the error, writing the correct figure above the original figure, and then obtaining the initials of at least two count team members who verified the change
  3. If a weigh scale interface is used, corrections to gaming machine count data shall be made using either of the following:
    - A. Drawing a single line through the error on the gaming machine document, writing the correct figure above the original figure, and then obtaining the initials of at least two count team employees. If this procedure is used, an employee independent of the gaming machine department and count team shall enter the correct figure into the computer system prior to the generation of related gaming machine reports; or
    - B. During the count process, correct the error in the computer system and enter the passwords of at least two count team employees. If this procedure is used, an exception report shall be generated by the computer system identifying the gaming machine number, the error, the correction, and the count team employees attesting to the correction.
  - h. If applicable, the weight shall be converted to dollar amounts before reconciliation of the weigh to the wrap.
  - i. If a coin meter is used, a count team member shall convert the coin count for each denomination into dollars and shall enter the results on a summary sheet.
  - j. The recorder and at least one other count team member shall sign the weigh tape and the gaming machine count document attesting to the accuracy of the weigh/count.
  - k. All members of the count team shall sign the count document or a summary report to attest to their participation in the count.
  - l. All drop proceeds and cash equivalents that were counted shall be turned over to the cage or vault cashier (who shall be independent of the count team) or to an authorized person/employee independent from the revenue generation and the count process for verification. Such a person shall certify by signature as to the accuracy of the drop proceeds delivered and received.
  - m. All gaming machine count and wrap documentation, including any applicable computer storage media, shall be delivered to the Accounting Department by a count team member or a person independent of the cashier's department. Alternatively, it may be adequately secured (e.g., locked container to which only Accounting personnel can gain access) until retrieved by the Accounting Department.
  - n. If the coins are transported off the property, a second (alternative) count procedure shall be performed before the coins leave the property. Any variances shall be documented.
  - o. Variances. Large (by denomination, either \$1,000 or 2% of the drop, whichever is less) or unusual (e.g., zero for weigh/count or patterned for all counts) variances between the weigh/count and wrap shall be investigated by Tribal Gaming Management personnel independent of the gaming machine department, count team, and the cage/vault functions on a timely basis. The results of such investigation shall be documented, maintained for inspection, and provided to appropriate Tribal personnel upon request.
- 11-10. *Security of the Coin Room Inventory During the Gaming Machine Coin Count and Wrap.*
- a. If the count room serves as a coin room and coin room inventory is not secured so as to preclude access by the count team, then the following standards shall apply:
    1. At the commencement of the gaming machine count the following requirements shall be met:
      - A. The coin room inventory shall be counted by at least two employees, one of whom is a member of the count team and the other is independent of the weigh/count and wrap procedures;
      - B. The count in paragraph (1)(A) of this section shall be recorded on an appropriate inventory form;
    2. Upon completion of the wrap of the gaming machine drop:

- A. At least two members of the count team (wrap team), independently from each other, shall count the ending coin room inventory;
  - B. The counts in paragraph (2)(A) of this section shall be recorded on a summary report(s) that evidences the calculation of the final wrap by subtracting the beginning inventory from the sum of the ending inventory and transfers in and out of the coin room;
  - C. The same count team members shall compare the calculated wrap to the weigh/count, recording the comparison and noting any variances on the summary report;
  - D. A member of the cage/vault department shall count the ending coin room inventory by denomination and shall reconcile it to the beginning inventory, wrap, transfers, and weigh/count; and
  - E. At the conclusion of reconciliation, at least two count/wrap team members and the verifying employee shall sign the summary report(s) attesting to its accuracy.
3. The functions described in paragraphs (A) and (C) of this section may be performed by only one count team member. That count team member must then sign the summary report, along with the verifying employee, as required under paragraph (E).
- b. If the count room is segregated from the coin room, or if the coin room is used as a count room and the coin room inventory is secured to preclude access by the count team, all of the following requirements shall be completed, at the conclusion of the count:
- 1. At least two members of the count/wrap team shall count the final wrapped gaming machine drop independently from each other;
  - 2. The counts shall be recorded on a summary report;
  - 3. The same count team members (or the Accounting Department) shall compare the final wrap to the weigh/count, recording the comparison and noting any variances on the summary report;
  - 4. A member of the cage/vault department shall count the wrapped gaming machine drop by denomination and reconcile it to the weigh/count;
  - 5. At the conclusion of the reconciliation, at least two count team members and the cage/vault employee shall sign the summary report attesting to its accuracy; and
  - 6. The wrapped coins (exclusive of proper transfers) shall be transported to the cage, vault or coin vault after the reconciliation of the weigh/count to the wrap.
- 11-11. *Transfers During the Gaming Machine Coin Count and Wrap (moving coin, by denomination, into the Vault accountability records prior to the completion of the entire count and wrap).*
- a. Each transfer shall be recorded on a separate multi-part form with a preprinted or concurrently-printed form number (used solely for gaming machine count transfers) that shall be subsequently reconciled by the Accounting Department to ensure the accuracy of the reconciled gaming machine drop.
  - b. Each transfer must be counted and signed for by at least two members of the count team and by a person independent of the count team who is responsible for authorizing the transfer.
- 11-12. *Gaming Machine Drop Key Control Standards.*
- a. Gaming machine coin drop cabinet keys, including duplicates, shall be maintained by a department independent of the gaming machine department.
  - b. The physical custody of the keys needed to access gaming machine coin drop cabinets, including duplicates, shall require the involvement of two persons, one of who is independent of the gaming machine department.
  - c. Two employees (separate from key custodian) shall be required to accompany such keys while checked out and observe each time gaming machine drop cabinets are accessed, unless surveillance is notified each time keys are checked out and surveillance observes the person throughout the period the keys are checked out.
- 11-13. *Table Game Drop Box Key Control Standards.*
- a. Procedures shall be developed and implemented to insure that unauthorized access to empty table game drop boxes shall not occur from the time the boxes leave the storage rack until they are placed on the tables.
  - b. The involvement of at least two persons independent of the cage department shall be required to access stored empty table game drop boxes.
  - c. The release keys shall be separately keyed from the contents keys.

- d. At least two count team members are required to be present at the time count room and other count keys are issued for the count.
  - e. All duplicate keys shall be maintained in a manner that provides the same degree of control as is required for the original keys. Records shall be maintained for each key duplicated that indicate the number of keys made and destroyed.
  - f. Logs shall be maintained by the custodian of sensitive keys (and duplicates) to document authorization of personnel accessing keys.
- 11-14. *Table Game Drop Box Release Keys.*
- a. The table game drop box release keys shall be maintained by a department independent of the pit department.
  - b. Only the person(s) authorized to remove table game drop boxes from the tables shall be allowed access to the table game drop box release keys.
  - c. Persons authorized to remove the table game drop boxes shall be precluded from having simultaneous access to the table game drop box contents keys and release keys.
  - d. The count team members may have access to the release keys during the count in order to reset the drop boxes if necessary.
  - e. For situations requiring access to a table game drop box at a time other than the scheduled drop, the date, time, and signature of employee signing out/in the release key must be documented.
- 11-15. *Bill Acceptor Canister Release Keys.*
- a. The bill acceptor canister release keys shall be maintained by a department independent of the gaming machine department.
  - b. Only the person(s) authorized to remove bill acceptor canisters from the gaming machines shall be allowed access to the release keys.
  - c. Persons authorized to remove the bill acceptor canisters shall be precluded from having simultaneous access to the bill acceptor canister contents keys and release keys.
  - d. For situations requiring access to a bill acceptor canister at a time other than the scheduled drop, the date, time, and signature of employee signing out/in the release key must be documented.
- 11-16. *Table Game Drop Box Storage Rack Keys.*
- a. Security shall be required to accompany the drop box storage rack keys and observe each time canisters are removed from or placed in storage racks.
  - b. Persons authorized to obtain table game drop box storage rack keys shall be precluded from having simultaneous access to table game drop box contents keys with the exception of the count team.
- 11-17. *Bill Acceptor Canister Storage Rack Keys.*
- a. Security shall be required to accompany the bill acceptor canister storage rack keys and observe each time canisters are removed from or placed in storage racks.
  - b. Persons authorized to obtain bill acceptor canister storage rack keys shall be precluded from having simultaneous access to bill acceptor canister contents keys with the exception of the count team.
  - c. Two persons are required to access the bill acceptor drop box storage rack keys.
- 11-18. *Table Game Drop Box Contents Keys.*
- a. The physical custody of the keys needed for accessing stored, full table game drop box contents shall require the involvement of persons from at least two separate departments, with the exception of the count team.
  - b. Access to the table game drop box contents keys at other than scheduled count times shall require the involvement of at least two persons from separate departments, including management. The reason for access shall be documented with the signatures of all participants and observers.
  - c. Only count team members shall be allowed access to table game drop box content keys during the count process.
- 11-19. *Bill Acceptor Canister Contents Keys.*
- a. The physical custody of the keys needed for accessing stored, full bill acceptor canister contents shall require involvement of persons from two separate departments, with the exception of the count team.
  - b. Access to the bill acceptor canister contents key at other than scheduled count times shall require the involvement of at least two persons from separate departments, one of whom must be a supervisor. The reason for access shall be documented with the signatures of all participants and observers.

c. Only the count team members shall be allowed access to bill acceptor canister contents keys during the count process.

11-20. *Gaming Machine Computerized Key Security Systems.*

a. Computerized key security systems which restrict access to the gaming machine drop and count keys through the use of passwords, keys or other means, other than a key custodian, must provide the same degree of control as indicated in the aforementioned key control standards; refer to 11-12, 11-15, 11-17, and 11-19. Note: This standard does not apply to the system administrator. The system administrator is defined in 11-20(b)(i).

b. For computerized key security systems, the following additional gaming machine key control procedures apply:

- i. Management personnel independent of the gaming machine department assign and control user access to keys in the computerized key security system (i.e., system administrator) to ensure that gaming machine drop and count keys are restricted to authorized employees.
- ii. In the event of an emergency or the key box is inoperable, access to the emergency manual key(s) (a.k.a. override key), used to access the box containing the gaming machine drop and count keys, requires the physical involvement of at least three persons from separate departments, including management. The date, time, and reason for access, must be documented with the signatures of all participating employees signing out/in the emergency manual key(s).
- iii. The custody of the keys issued pursuant to 11-20(b)(ii) requires the presence of two persons from separate departments from the time of their issuance until the time of their return.
- iv. Routine physical maintenance that requires accessing the emergency manual key(s) (override key) and does not involve the accessing of the gaming machine drop and count keys, only requires the presence of two persons from separate departments. The date, time and reason for access must be documented with the signatures of all participating employees signing out/in the emergency manual key(s).

c. For computerized key security systems controlling access to gaming machine drop and count keys, accounting/audit personnel, independent of the system administrator, will perform the following procedures:

- i. Daily, review the report generated by the computerized key security system indicating the transactions performed by the individual(s) that adds, deletes, and changes user's access within the system (i.e., system administrator). Determine whether the transactions completed by the system administrator provide an adequate control over the access to the gaming machine drop and count keys. Also, determine whether any gaming machine drop and count key(s) removed or returned to the key cabinet by the system administrator was properly authorized.
- ii. For at least one day each month, review the report generated by the computerized key security system indicating all transactions performed to determine whether any unusual gaming machine drop and count key removals or key returns occurred.
- iii. At least quarterly, review a sample of users that are assigned access to the gaming machine drop and count keys to determine that their access to the assigned keys is adequate relative to their job position.
- iv. All noted improper transactions or unusual occurrences are investigated with the results documented.

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

11-21. *Table Games Computerized Key Security Systems.*

a. Computerized key security systems which restrict access to the table game drop and count keys through the use of passwords, keys or other means, other than a key custodian, must provide the same degree of control as indicated in the aforementioned key control standards, refer to 11-13, 11-14, 11-16, and 11-18. Note: This standard does not apply to the system administrator. The system administrator is defined in 11-21(b)(i).

b. For computerized key security systems, the following additional table game key control procedures apply:

- i. Management personnel independent of the table game department assign and control user access to keys in the computerized key security system (i.e., system administrator) to ensure that table game drop and count keys are restricted to authorized employees.
  - ii. In the event of an emergency or the key box is inoperable, access to the emergency manual key(s) (a.k.a. override key), used to access the box containing the table game drop and count keys, requires the physical involvement of at least three persons from separate departments, including management. The date, time, and reason for access, must be documented with the signatures of all participating employees signing out/in the emergency manual key(s).
  - iii. The custody of the keys issued pursuant to 11-21(b)(ii) requires the presence of two persons from separate departments from the time of their issuance until the time of their return.
  - iv. Routine physical maintenance that requires accessing the emergency manual key(s) (override key) and does not involve the accessing of the table games drop and count keys, only requires the presence of two persons from separate departments. The date, time and reason for access must be documented with the signatures of all participating employees signing out/in the emergency manual key(s).
- c. For computerized key security systems controlling access to table games drop and count keys, accounting/audit personnel, independent of the system administrator, will perform the following procedures:
- i. Daily, review the report generated by the computerized key security system indicating the transactions performed by the individual(s) that adds, deletes, and changes user's access within the system (i.e., system administrator). Determine whether the transactions completed by the system administrator provide an adequate control over the access to the table games drop and count keys. Also, determine whether any table games drop and count key(s) removed or returned to the key cabinet by the system administrator was properly authorized.
  - ii. For at least one day each month, review the report generated by the computerized key security system indicating all transactions performed to determine whether any unusual table games drop and count key removals or key returns occurred.
  - iii. At least quarterly, review a sample of users that are assigned access to the table games drop and count keys to determine that their access to the assigned keys is adequate relative to their job position.
  - iv. All noted improper transactions or unusual occurrences are investigated with the results documented.
- d. Quarterly, an inventory of all count room, table game drop box release, storage rack and contents keys is performed, and reconciled to records of keys made, issued, and destroyed. Investigations are performed for all keys unaccounted for, with the investigations being documented.
- 11-22. *Emergency Drop Procedures.* Emergency drop procedures shall be developed by the Tribe, or Tribal Gaming Management as approved by the Tribe.
- 11-23. *Equipment Standards for Gaming Machine Count.*
- a. Weigh scale calibration modules shall be secured so as to prevent unauthorized access (e.g., prenumbered seal, lock and key, etc.).
  - b. A person independent of the cage, vault, gaming machine, and count team functions shall be required to be present whenever the calibration module is accessed. Such access shall be documented and maintained.
  - c. If a weigh scale interface is used, it shall be adequately restricted so as to prevent unauthorized access (passwords, keys, etc.).
  - d. If the weigh scale has a zero adjustment mechanism, it shall be physically limited to minor adjustments (e.g., weight of a bucket) or physically situated such that any unnecessary adjustments to it during the weigh process would be observed by other count team members.
  - e. The weigh scale and weigh scale interface (if applicable) shall be tested by a person or persons independent of the cage, vault, and gaming machine departments and count team at least quarterly. At least annually, this test shall be performed by internal audit in accordance with the internal audit standards. The result of those tests shall be documented and signed by the person or persons performing the test.
  - f. Prior to the gaming machine count, at least two employees shall verify the accuracy of the weigh scale with varying weights or with varying amounts of previously counted coin for each denomination to ensure the scale is properly calibrated (varying weights/coin from drop to drop is acceptable).

g. If a mechanical coin counter is used (instead of a weigh scale), the Tribe, or Tribal Gaming Management as approved by the Tribe, shall establish and Tribal Gaming Management shall comply with procedures that are equivalent to those described in (d), (e), and (f) of this section.

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

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

*Subsection B. Tier B Internal Audit.*

11-24. *Internal Audit Personnel.*

a. A separate internal audit department shall be maintained. Alternatively, designating personnel (who are independent with respect to the departments/procedures being examined) to perform internal audit work satisfies the requirements of this paragraph.

b. The internal audit personnel shall report directly to the Tribe, or other entity as designated by the Tribe.

11-25. *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, shell 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.

b. In addition to the observation and examinations performed under 11-23(a) of this section, follow-up observations and examinations shall be performed to verify that corrective action has been taken regarding

all instances of noncompliance cited by internal audit, the independent accountant, and/or the Commission. The verification shall be performed within six (6) months following the date of notification.

c. Whenever possible, internal audit observations shall be performed on an unannounced basis (i.e., without the employees being forewarned that their activities will be or are being observed). Additionally, if the independent accountant also performs the internal audit function, the accountant shall perform separate observations of the table games/gaming machine drops and counts to satisfy the internal audit observation requirements and independent accountant tests of controls as required by the American Institute of Certified Public Accountants guide.

11-26. *Documentation.*

a. Documentation (e.g., checklists, programs, reports, etc.) shall be prepared to evidence all internal audit work performed as it relates to the requirements in this section, including all instances of noncompliance.

b. The internal audit department shall operate with audit programs, which, at a minimum, address the OGMICR. Additionally, the department shall properly document the work performed, the conclusions reached, and the resolution of all exceptions. Institute of Internal Auditors standards are required.

11-27. *Reports.*

a. Reports documenting audits performed shall be maintained and made available to the Tribe, or such entity as designated by the Tribe, upon request.

b. Such audit reports shall include the following information:

1. Audit objectives;
2. Audit procedures and scope;
3. Findings and conclusions;
4. Recommendations, if applicable; and
5. Tribal Gaming Management's response.

11-28. *Material Exceptions.* All material exceptions resulting from internal audit work shall be investigated and resolved with the results of such being documented and retained for seven years.

11-29. *Role of Tribal Gaming Management.*

a. Internal audit findings shall be reported to Tribal Gaming Management.

b. Tribal Gaming Management shall be required to respond to internal audit findings stating corrective measures to be taken to avoid recurrence of the audit exception.

c. Such Tribal Gaming Management responses shall be included in the internal audit report that will be delivered to Tribal Gaming Management, the Tribe, or other entity designated by the Tribe.

11-30. *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 DACLs;
  - 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.

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 DACLs 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;
- c. An evaluation of the established policies, procedures, and processes in effect;
  - d. The performance and results of the internal audit procedures are documented and, all exceptions discovered are also documented and forwarded to Tribal Gaming Management. Tribal Gaming Management is responsible for ensuring corrective action has been taken;
  - e. Internal Audit will perform follow-up observation and examination to verify corrective action has been taken;
  - f. Internal audit procedures performed are completed by those employees (or employees of affiliates) designated to perform such duties and who are independent of the functions being examined; and
  - g. An independent accountant may be engaged to perform all or part of the internal audit procedures under this subsection Section 11-28(b).

*Subsection C. Tier B Surveillance.*

11-31. *General.*

- a. The surveillance system shall be maintained and operated from a staffed surveillance room and shall provide surveillance over gaming departments.
- 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.
- c. Access to the surveillance room shall be limited to surveillance personnel, designated employees, and other persons authorized in accordance with the surveillance department policy. Such policy shall be approved by the Tribe. The surveillance department shall maintain a sign-in log of other authorized persons entering the surveillance room.
- d. Surveillance room equipment shall have total override capability over all other satellite surveillance equipment located outside the surveillance room.
- e. The surveillance system shall include the date and time generators that possess the capability to display the date and time of recorded events on the video and/or digital recordings. The displayed date and time shall not significantly obstruct the recorded view.
- f. The surveillance department shall strive to ensure staff is trained in the use of the equipment, knowledge of the games, and house rules.
- g. Each camera required by the standards in this section shall be installed in a manner that will prevent it from being readily obstructed, tampered with, or disabled by customers or employees.
- h. Each camera required by the standards in this section shall possess the capability of having its picture displayed on a monitor and recorded. The surveillance system shall include sufficient numbers of monitors and recorders to simultaneously display and record multiple gaming and count room activities, and record the views of all dedicated cameras and motion activated dedicated cameras.
- 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.
- j. Count rooms, vaults, and cages must have room lighting hard wired. There may be no ability to turn off the lights from inside the room or near the doors.
- k. A complete index and guide to the casino cameras, monitors and controls must be readily available in the surveillance room. This guide must include, but not be limited to, a map of the camera locations, how to call up each camera and the number of each camera.
- l. Each Gaming Facility must be monitored by video surveillance. Surveillance rooms must be separate from other functions and must remain locked.

- 11-32. *Bingo.*
- a. The surveillance system shall possess the capability to monitor the bingo ball drawing device or random number generator, which shall be recorded during the course of the draw by a dedicated camera with sufficient clarity to identify the balls drawn or numbers selected.
  - b. The surveillance system shall monitor and record the game board and the activities of the employees responsible for drawing, calling, and entering the balls drawn or numbers selected.
- 11-33. *Card games.*
- a. The surveillance system shall monitor and record general activities in each card room with sufficient clarity to identify the employees performing the different functions.
- 11-34. *Progressive Card Games.*
- a. Progressive card games with a progressive jackpot of \$25,000 or more shall be monitored and recorded by dedicated cameras that provide coverage of:
    1. The table surface, sufficient that the card values and card suits can be clearly identified;
    2. An overall view of the entire table with sufficient clarity to identify customers and dealer; and
    3. A view of the posted jackpot amount.
- 11-35. *Keno.*
- a. The surveillance system shall possess the capability to monitor the keno ball-drawing device or random number generator, which shall be recorded during the course of the draw by a dedicated camera with sufficient clarity to identify the balls drawn or the numbers selected.
  - b. The surveillance system shall monitor and record general activities in each keno game area with sufficient clarity to identify the employees performing the different functions.
- 11-36. *Pari-mutuel.*
- a. The surveillance system shall monitor and record general activities in the pari-mutuel area, to include the ticket writer and cashier areas, with sufficient clarity to identify the employees performing the different functions.
- 11-37. *Table games.*
- a. Except as otherwise provided in 11-36, 11-37, and 11-38, the surveillance system of Gaming Facilities operating four (4) or more table games shall provide at a minimum one (1) pan-tilt-zoom (PTZ) camera per two (2) tables and surveillance must be capable of taping:
    1. With sufficient clarity to identify customers and dealers; and
    2. With sufficient coverage and clarity to simultaneously view the table bank and determine the configuration of wagers, card values, and game outcome.
    3. One (1) dedicated camera per table and one (1) pan-tilt-zoom camera per four (4) tables may be an acceptable alternative procedure to satisfy the requirements of this paragraph.
  - b. The surveillance system of gaming operations operating three (3) or fewer table games shall:
    1. Comply with the requirements of provision 11-35(a); or
    2. Have one (1) overhead camera at each table.
  - c. *Blackjack.* At all times during the conduct of blackjack games, the following surveillance shall be required:
    1. Domes are required over each video camera that completely enclose each video camera and conceal such cameras' actions, yet accommodate clear, unobstructed camera views;
    2. At least one employee or Tribal Gaming Management official monitoring the video surveillance feed on closed circuit video monitors;
    3. Video surveillance camera feed must be recorded;
    4. All blackjack tables with limits greater than \$200 after double-down or splitting, and those offering the "double-pitch" variant, must have continuous camera coverage. This camera should be positioned to provide an overview of the whole table; and
    5. Blackjack area views may be quadruplexed if the PTZ camera images can be switched to a "call-up" monitor.
- 11-38. *Craps.*
- a. All craps tables shall have two (2) dedicated cross view cameras covering both ends of the table.

11-39. *Roulette.*

a. All roulette areas shall have one (1) overhead dedicated camera covering the roulette wheel and shall also have one (1) dedicated camera covering the play of the table.

11-40. *Big Wheel.*

a. All big wheel games shall have one (1) dedicated camera viewing the wheel.

11-41. *Progressive table games.*

a. Progressive table games with a progressive jackpot of \$25,000 or more shall be monitored and recorded by dedicated cameras that provide coverage of:

1. The table surface, sufficient that the card values and card suites can be clearly identified;
2. An overall view of the entire gaming table with sufficient clarity to identify the customers and dealer; and
3. A view of the progressive meter jackpot amount. If several tables are linked to the same progressive jackpot meter, only one meter need be recorded.

11-42. *Gaming Machines.*

a. Except as otherwise provided in 11-40 (f) and (g), gaming machines offering a payout of more than \$250,000 shall be monitored and recorded by a dedicated camera(s) to provide coverage of:

1. All customers and employees at the gaming machine, and
2. The face of the gaming machine, with sufficient clarity to identify the payout line(s) of the gaming machine.

b. A gaming machine area which has 75 machines or more, per floor, must have at least 1 PTZ camera.

c. All gaming machine booths, including transaction areas, must be monitored and recorded by stationary camera surveillance. For those gaming machine booths which have fill and jackpot payout capabilities, cage/vault surveillance standards shall apply.

d. The entire drop route must have surveillance coverage.

e. Surveillance shall record in a proper log or journal in a legible manner any exceptions or variations to established procedures during the drop. Such log or journal shall be made available for review to authorized persons only.

f. In-house Progressive Machine. In-house progressive gaming machines offering a base payout amount (jackpot reset amount) of more than \$100,000 shall be monitored and recorded by a dedicated camera(s) to provide coverage of:

1. All customers and employees at the gaming machine; and
2. The face of the gaming machine, with sufficient clarity to identify the payout line(s) of the gaming machine.

g. Wide-area Progressive Machine. Wide area progressive machines offering a base payout amount of more than \$1 million and monitored by an independent vendor utilizing an on-line progressive computer system shall be monitored and recorded by a dedicated camera(s) to provide coverage of:

1. All customers and employees at the gaming machine; and
2. The face of the gaming machine, with sufficient clarity to identify the payout line(s) of the gaming machine.

h. Notwithstanding provision 11-40(a), if the gaming machine is a multi-game machine, the Tribe, or Tribal Gaming Management subject to approval of the Tribe, may develop and implement alternative procedures to monitor, record, and confirm payouts.

11-43. *Cage, Vault, and Count Rooms.*

a. The surveillance system shall monitor and record a general overview of activities occurring in each cage and vault area with sufficient clarity to identify employees within the cage and customers and employees at the counter areas.

b. Each cashier station shall be equipped with one (1) dedicated overhead camera covering the transaction area.

c. The surveillance system shall provide an overview of cash transactions. This overview should include the customer, the employee, and the surrounding area.

d. Cameras in the cage should provide views of the door entering the cage, the cage area, the cashier area and the customer filing area. Diagonally opposed cameras with wide angle lenses must be positioned so that all areas of the room to the full height of the employees are within the camera view.

- e. Identifying marks shall be placed on the counter so that cashiers know where to place currency and fill documents. A transaction camera must be able to differentiate between bill denominations and chip denominations by edge design and amounts listed on paperwork.
  - f. Internal hallways to and from count, vault, and cage rooms must have surveillance viewing the approach.
  - g. Each vault shall have a stationary camera on each work station.
  - h. Two stationary cross views shall be used covering the vault, preventing blind spots.
  - i. Each cage, vault, hard count and soft count room must have at least one PTZ camera.
- 11-44. *Fills and Credits.*
- a. The cage or vault area in which fills and credits are transacted shall be monitored and recorded by a dedicated camera or motion activated dedicated camera that provides coverage with sufficient clarity to identify the chip values and the amounts on the fill and credit slips.
  - b. Controls provided by a computerized fill and credit system may be deemed an adequate alternative to viewing the fill and credit slips.
- 11-45. *Currency and Coin.*
- a. The surveillance system shall monitor and record with sufficient clarity all areas where currency or coin may be stored or counted.
  - b. The surveillance system shall provide for:
    - 1. Coverage of scales shall be sufficiently clear to view any attempted manipulation of the recorded data.
    - 2. Monitoring and recording of the table game drop box storage rack or area by either a dedicated camera or a motion-detector activated camera.
    - 3. Monitoring and recording of all areas where coin may be stored or counted, including the hard count room, all doors to the hard count room, all scales and wrapping machines, and all areas where uncounted coin may be stored during the drop and count process.
    - 4. Monitoring and recording of soft count room, including all doors to the room, all table game drop boxes, safes, and counting surfaces, and all count team personnel. The counting surface area must be continuously monitored and recorded by a dedicated camera during the soft count.
    - 5. Monitoring and recording of all areas where currency is sorted, stacked, counted, verified, or stored during the soft count process.
- 11-46. *Change Booths.*
- a. The surveillance system shall monitor and record a general overview of the activities occurring in each gaming machine change booth.
- 11-47. *Video Recording and/or Digital Record Retention.*
- a. All video recordings and/or digital records of coverage provided by the dedicated cameras or motion-activated dedicated cameras required by the standards in this section shall be retained for a minimum of seven (7) days.
  - b. All video recordings shall be retained as follows:
    - 1. Thirty (30) days for all blackjack recordings;
    - 2. Thirty (30) days for all recordings involving suspected or confirmed gaming crimes, unlawful activity, or detentions and questioning by security personnel;
    - 3. Thirty (30) days for all recordings of linked systems (e.g., bingo, ball draws, gaming machines, etc.); and
    - 4. Seven days for all other recordings.
  - c. Duly authenticated copies of video recordings and/or digital records shall be provided to the Tribe, or such entity as designated by the Tribe, upon request.
- 11-48. *Video Library Log.*
- a. A video library log, or comparable alternative procedure approved by the Tribe, shall be maintained to demonstrate compliance with the storage, identification, and retention standards required in this section.
- 11-49. *Malfunction and Repair Log.*
- a. Surveillance personnel shall maintain a log or alternative procedure approved by the Tribe that documents each malfunction and repair of the surveillance system as defined in this section.

b. The log shall state the time, date, and nature of each malfunction, the efforts expended to repair the malfunction, and the date of each effort, the reasons for any delays in repairing the malfunction, the date the malfunction is repaired, and where applicable, any alternative security measures that were taken.

11-50. *Surveillance Log.*

- a. Surveillance personnel shall maintain a log of all surveillance activities.
- b. Such log shall be maintained by surveillance room personnel and shall be stored securely within the surveillance department.
- c. At a minimum, the following information shall be recorded in a surveillance log:
  1. Date;
  2. Time commenced and terminated;
  3. Activity observed or performed; and
  4. The name or license credential number of each person who initiates, performs, or supervises the surveillance.
- d. Surveillance personnel shall also record a summary of the results of the surveillance of any suspicious activity. This summary may be maintained in a separate log.

**ARTICLE XII. Tier C Facilities.**

*Subsection A. Tier C Drop and Count.*

12-1. *Computer Applications.* For any computer applications utilized, alternate documentation and/or procedures that provide at least the level of control described by the standards in this subsection, as approved by the Tribe, will be acceptable.

12-2. *Table Game Drop Standards.*

- a. The setting out of empty table game drop boxes and the drop shall be a continuous process.
- 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.
- c. If drop boxes are not placed on all tables, then the pit department shall document which tables were open during the shift.
- d. The transporting of table game drop boxes shall be performed by a minimum of two persons, at least one of whom is independent of the pit shift being dropped.
- e. All table game drop boxes shall be posted with a number corresponding to a permanent number on the gaming table and marked to indicate game, table number, and shift.
- f. Surveillance shall be notified when the drop is to begin so that surveillance may monitor the activities.
- g. If the drop team accidentally attaches the wrong drop box to a table, the pit supervisor shall be notified and an identification tag, which shows the correct table number, game type and shift, is securely attached to the drop box. This identification tag shall be left on the drop box until the soft count is finished. The pit supervisor shall note the incident, deposits a note in the drop box and records the incident on the pit report.

12-3. *Soft Count Room Personnel.*

- a. The table game soft count and the gaming machine bill acceptor count shall be performed by a minimum of three employees.
- b. Count room personnel shall not be allowed to exit or enter the count room during the count except for emergencies or scheduled breaks. At no time during the count shall there be fewer than three employees in the count room until the drop proceeds have been accepted into cage/vault accountability. Surveillance shall be notified whenever count room personnel exit or enter the count room during the count.

- c. Count team members shall be rotated on a routine basis such that the count team is not consistently the same three persons more than four (4) days per week.
- d. The count team shall be independent of transactions being reviewed and counted. The count team shall be independent of the cage/vault departments; however, an Accounting representative may be used if there is an independent audit of all soft count documentation.

12-4. *Table Game Soft Count Standards.*

- a. The table game soft count shall be performed in a soft count room or other equivalently secure area with comparable controls.
- b. Access to the count room during the count shall be restricted to members of the drop and count teams, with the exception of authorized observers, supervisors for resolution of problems, and authorized maintenance personnel.
- c. If counts from various Revenue Centers occur simultaneously in the count room, procedures shall be in effect that prevent the commingling of funds from different Revenue Centers.
- d. The table game drop boxes shall be individually emptied and counted in such a manner to prevent the commingling of funds between boxes until the count of the box has been recorded.
  - 1. The count of each box shall be recorded in ink or other permanent form of recordation.
  - 2. Corrections to information originally recorded by the count team on soft count documentation shall be made by drawing a single line through the error, writing the correct figure above the original figure, and then obtaining the initials of at least two count team members who verified the change.
- e. If currency counters are utilized and the count room table is used only to empty boxes and sort/stack contents, a count team member shall be able to observe the loading and unloading of all currency at the currency counter, including rejected currency.
- f. Table game drop boxes, when empty, shall be shown to another member of the count team, or to another person who is observing the count, or to surveillance, provided the count is monitored in its entirety by a person independent of the count.
- g. Orders for fill/credit (if applicable) shall be matched to the fill/credit slips. Fills and credits shall be traced to or recorded on the count sheet.
- h. The opening/closing table inventory forms (if applicable) shall either be:
  - 1. Examined and traced to or recorded on the count sheet; or
  - 2. If a computerized system is used, Accounting personnel can trace the opening/closing table inventory forms to the count sheet. Discrepancies shall be investigated with the findings documented and maintained for inspection.
- i. The count sheet shall be reconciled to the total drop by a count team member who shall not function as the sole recorder.
- j. All members of the count team shall sign the count document or a summary report to attest to their participation in the count.
- k. All drop proceeds and cash equivalents that were counted shall be turned over to the cage or vault cashier (who shall be independent of the count team) or to an authorized person/employee independent of the revenue generation and the count process for verification. Such person shall certify by signature as to the accuracy of the drop proceeds delivered and received.
- l. The count sheet, with all supporting documents, shall be delivered to the Accounting Department by a count team member or a person independent of the cashiers department. Alternatively, it may be adequately secured (e.g., locked container to which only Accounting personnel can gain access) until retrieved by the Accounting Department.
- m. Access to stored, full table game drop boxes shall be restricted to authorized members of the drop and count teams.

12-5. *Gaming Machine Bill Acceptor Drop Standards.*

- a. A minimum of three employees shall be involved in the removal of the gaming machine drop, at least one of who is independent of the gaming machine department.
- b. All bill acceptor canisters shall be removed only at the time previously designated by Tribal Gaming Management and reported to the Tribe, except for emergency drops.
- c. Surveillance shall be notified when the drop is to begin so that surveillance may monitor the activities.

- d. The bill acceptor canisters shall be removed by a person independent of the gaming machine department, then transported directly to the count room or other equivalently secure area with comparable controls and locked in a secure manner until the count takes place.
- e. Security in the form of at least one internal security officer shall be provided over the bill acceptor canisters removed from the gaming machines and awaiting transport to the count room.
- f. The transporting of bill acceptor canisters shall be performed by a minimum of two persons, at least one of who is independent of the gaming machine department.
- g. All bill acceptor canisters shall be posted with a number corresponding to a permanent number on the gaming machine.

12-6. *Gaming Machine Bill Acceptor Count Standards.*

- a. The gaming machine bill acceptor count shall be performed in a soft count room or other equivalently secure area with comparable controls.
- b. Access to the count room during the count shall be restricted to members of the drop and count teams, with the exception of authorized observers, supervisors for resolution of problems, and authorized maintenance personnel.
- c. If counts from various Revenue Centers occur simultaneously in the count room, procedures shall be in effect that prevent the commingling of funds from different Revenue Centers.
- d. The bill acceptor canisters shall be individually emptied and counted in such a manner to prevent the commingling of funds between canisters until the count of the canister has been recorded.
  - 1. The count of each canister shall be recorded in ink or other permanent form of recordation.
  - 2. Corrections to information originally recorded by the count team on soft count documentation shall be made by drawing a single line through the error, writing the correct figure above the original figure, and then obtaining the initials of at least two count team members who verified the change.
- e. If currency counters are utilized and the count room table is used only to empty canisters and sort/stack contents, a count team member shall be able to observe the loading and unloading of all currency at the currency counter, including rejected currency.
- f. Canisters, when empty, shall be shown to another member of the count team, or to another person who is observing the count, or to surveillance, provided the count is monitored in its entirety by a person independent of the count.
- g. The count sheet shall be reconciled to the total drop by a count team member who shall not function as the sole recorder.
- h. All members of the count team shall sign the count document or a summary report to attest to their participation in the count
- i. All drop proceeds and cash equivalents that were counted shall be turned over to the cage or vault cashier (who shall be independent of the count team) or to an authorized person/employee independent of the revenue generation and the count process for verification. Such person shall certify by signature as to the accuracy of the drop proceeds delivered and received.
- j. The count sheet, with all supporting documents, shall be delivered to the Accounting Department by a count team member or a person independent of the cashiers department. Alternatively, it may be adequately secured (e.g., locked container to which only Accounting personnel can gain access) until retrieved by the Accounting Department.
- k. Access to stored bill acceptor canisters, full or empty, shall be restricted to:
  - 1. Authorized members of the drop and count teams; and
  - 2. Authorized personnel in an emergency for the resolution of a problem.

12-7. *Gaming Machine Coin Drop Standards.*

- a. A minimum of three employees shall be involved in the removal of the gaming machine drop, at least one of who is independent of the gaming machine department.
- b. All drop buckets shall be removed only at the time previously designated by Tribal Gaming Management and reported to the Tribe, except for emergency drops.
- c. Surveillance shall be notified when the drop is to begin so that surveillance may monitor the activities.
- d. Security in the form of at least one internal security officer shall be provided over the buckets removed from the gaming machine drop cabinets and awaiting transport to the count room.

- e. As each machine is opened, the contents shall be tagged with its respective machine number if the bucket is not permanently marked with the machine number. The contents shall be transported directly to the area designated for the counting of such drop proceeds. If more than one trip is required to remove the contents of the machines, the filled carts of coins shall be securely locked in the room designed for counting or in another equivalently secure area with comparable controls. There shall be a locked covering on any carts in which the drop route includes passage out of doors.
- f. Alternatively, a smart bucket system that electronically identifies and tracks the gaming machine number, and facilitates the proper recognition of gaming revenue, shall satisfy the requirements of (a) through (e).
- g. Each drop bucket in use shall be:
  - 1. Housed in a locked compartment separate from any other compartment of the gaming machine and keyed differently than other gaming machine compartments; and
  - 2. Identifiable to the gaming machine from which it is removed. If the gaming machine is identified with a removable tag that is placed in the bucket, the tag shall be placed on top of the bucket when it is collected.
- h. Each gaming machine shall have drop buckets into which coins or tokens that are retained by the gaming machine are collected. Drop bucket contents may not be used to make change or pay hand-paid payouts.
- i. The collection procedures may include procedures for dropping gaming machines that have trays instead of drop buckets.

12-8. *Hard Count Room Personnel.*

- a. The weigh/count shall be performed by a minimum of three employees.
- b. At no time during the weigh/count shall there be fewer than three employees in the count room until the drop proceeds have been accepted into cage/vault accountability. Surveillance shall be notified whenever count room personnel exit or enter the count room during the count.
  - 1. If the gaming machine count is conducted with a continuous mechanical count meter that is not reset during the count and is verified in writing by at least three employees at the start and end of each denomination count, then one employee may perform the wrap.
- c. Count team members shall be rotated on a routine basis such that the count team does not contain the same three persons more than four (4) days per week.
- d. The count team shall be independent of transactions being reviewed and counted. The count team shall be independent of the cage/vault departments, unless they are non-supervisory gaming machine employees and perform the laborer function only. (A non-supervisory gaming machine employee is defined as a person below the level of gaming machine supervisor). A cage cashier may be used if this person is not allowed to perform the recording function. An Accounting representative may be used if there is an independent audit of all count documentation.

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

- a. Coins shall include tokens.
- b. The gaming machine coin count and wrap shall be performed in a count room or other equivalently secure area with comparable controls.
- 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(b);
  - 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.
- d. Access to the count room during the count shall be restricted to members of the drop and count teams, with the exception of authorized observers, supervisors for the resolution of problems, and authorized maintenance personnel.
- e. If counts from various Revenue Centers occur simultaneously in the count room, procedures shall be in effect that prevent the commingling of funds from different Revenue Centers.
- f. The following functions shall be performed in the counting of the gaming machine drop:
1. Recorder function, which involves the recording of the gaming machine count; and
  2. Count team supervisor function, which involves the control of the gaming machine weigh and wrap process. The supervisor shall not perform the initial recording of the weigh/count unless a weigh scale with a printer is used.
- g. The gaming machine drop shall be counted, wrapped, and reconciled in such a manner to prevent the commingling of gaming machine drop coin with coin (for each denomination) from the next gaming machine drop until the count of the gaming machine drop has been recorded. If the coins are not wrapped immediately after being weighed or counted, they shall be secured and not commingled with other coin.
1. The amount of the gaming machine drop from each machine shall be recorded in ink or other permanent form of recordation on a gaming machine count document by the recorder or mechanically printed by the weigh scale.
  2. Corrections to information originally recorded by the count team on gaming machine count documentation shall be made by drawing a single line through the error, writing the correct figure above the original figure, and then obtaining the initials of at least two count team members who verified the change
  3. If a weigh scale interface is used, corrections to gaming machine count data shall be made using either of the following:
    - A. Drawing a single line through the error on the gaming machine document, writing the correct figure above the original figure, and then obtaining the initials of at least two count team employees. If this procedure is used, an employee independent of the gaming machine department and count team shall enter the correct figure into the computer system prior to the generation of related gaming machine reports; or
    - B. During the count process, correct the error in the computer system and enter the passwords of at least two count team employees. If this procedure is used, an exception report shall be generated by the computer system identifying the gaming machine number, the error, the correction, and the count team employees attesting to the correction.

- h. If applicable, the weight shall be converted to dollar amounts before reconciliation of the weigh to the wrap.
  - i. If a coin meter is used, a count team member shall convert the coin count for each denomination into dollars and shall enter the results on a summary sheet.
  - j. The recorder and at least one other count team member shall sign the weigh tape and the gaming machine count document attesting to the accuracy of the weigh/count.
  - k. All members of the count team shall sign the count document or a summary report to attest to their participation in the count.
  - l. All drop proceeds and cash equivalents that were counted shall be turned over to the cage or vault cashier (who shall be independent of the count team) or to an authorized person/employee independent from the revenue generation and the count process for verification. Such a person shall certify by signature as to the accuracy of the drop proceeds delivered and received.
  - m. All gaming machine count and wrap documentation, including any applicable computer storage media, shall be delivered to the Accounting Department by a count team member or a person independent of the cashier's department. Alternatively, it may be adequately secured (e.g., locked container to which only Accounting personnel can gain access) until retrieved by the Accounting Department.
  - n. If the coins are transported off the property, a second (alternative) count procedure shall be performed before the coins leave the property. Any variances shall be documented.
  - o. Variances. Large (by denomination, either \$1,000 or 2% of the drop, whichever is less) or unusual (e.g., zero for weigh/count or patterned for all counts) variances between the weigh/count and wrap shall be investigated by Tribal Gaming Management personnel independent of the gaming machine department, count team, and the cage/vault functions on a timely basis. The results of such investigation shall be documented, maintained for inspection, and provided to appropriate Tribal personnel upon request.
- 12-10. *Security of the Coin Room Inventory During the Gaming Machine Coin Count and Wrap.*
- a. If the count room serves as a coin room and coin room inventory is not secured so as to preclude access by the count team, then the following standards shall apply:
    - 1. At the commencement of the gaming machine count the following requirements shall be met:
      - A. The coin room inventory shall be counted by at least two employees, one of whom is a member of the count team and the other is independent of the weigh/count and wrap procedures;
      - B. The count in paragraph (1)(A) of this section shall be recorded on an appropriate inventory form;
    - 2. Upon completion of the wrap of the gaming machine drop:
      - A. At least two members of the count team (wrap team), independently from each other, shall count the ending coin room inventory;
      - B. The counts in paragraph (2)(A) of this section shall be recorded on a summary report(s) that evidences the calculation of the final wrap by subtracting the beginning inventory from the sum of the ending inventory and transfers in and out of the coin room;
      - C. The same count team members shall compare the calculated wrap to the weigh/count, recording the comparison and noting any variances on the summary report;
      - D. A member of the cage/vault department shall count the ending coin room inventory by denomination and shall reconcile it to the beginning inventory, wrap, transfers, and weigh/count; and
      - E. At the conclusion of reconciliation, at least two count/wrap team members and the verifying employee shall sign the summary report(s) attesting to its accuracy.
  - b. If the count room is segregated from the coin room, or if the coin room is used as a count room and the coin room inventory is secured to preclude access by the count team, all of the following requirements shall be completed, at the conclusion of the count:
    - 1. At least two members of the count/wrap team shall count the final wrapped gaming machine drop independently from each other;
    - 2. The counts shall be recorded on a summary report;
    - 3. The same count team members (or the Accounting Department) shall compare the final wrap to the weigh/count, recording the comparison and noting any variances on the summary;

4. A member of the cage/vault department shall count the wrapped gaming machine drop by denomination and reconcile it to the weigh/count;
5. At the conclusion of the reconciliation, at least two count team members and the cage/vault employee shall sign the summary report attesting to its accuracy; and
6. The wrapped coins (exclusive of proper transfers) shall be transported to the cage, vault or coin vault after the reconciliation of the weigh/count to the wrap.

12-11. *Transfers During the Gaming Machine Coin Count and Wrap (moving coin, by denomination, into the Vault accountability records prior to the completion of the entire count and wrap).*

- a. Each transfer shall be recorded on a separate multi-part form with a preprinted or concurrently-printed form number (used solely for gaming machine count transfers) that shall be subsequently reconciled by the Accounting Department to ensure the accuracy of the reconciled gaming machine drop.
- b. Each transfer must be counted and signed for by at least two members of the count team and by a person independent of the count team who is responsible for authorizing the transfer.

12-12. *Gaming Machine Drop Key Control Standards.*

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

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

- a. Procedures shall be developed and implemented to insure that unauthorized access to empty table game drop boxes shall not occur from the time the boxes leave the storage rack until they are placed on the tables.
- b. The involvement of at least two persons independent of the cage department shall be required to access stored empty table game drop boxes.
- c. The release keys shall be separately keyed from the contents keys.
- 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.
- e. All duplicate keys shall be maintained in a manner that provides the same degree of control as is required for the original keys. Records shall be maintained for each key duplicated that indicate the number of keys made and destroyed.
- f. Logs shall be maintained by the custodian of sensitive keys (and duplicates) to document authorization of personnel accessing keys.

12-14. *Table Game Drop Box Release Keys.*

- a. The table game drop box release keys shall be maintained by a department independent of the pit department.
- b. Only the person(s) authorized to remove table game drop boxes from the tables shall be allowed access to the table game drop box release keys.
- c. Persons authorized to remove the table game drop boxes shall be precluded from having simultaneous access to the table game drop box contents keys and release keys.
- d. The count team members may have access to the release keys during the count in order to reset the drop boxes if necessary.
- e. For situations requiring access to a table game drop box at a time other than the scheduled drop, the date, time, and signature of employee signing out/in the release key must be documented.

12-15. *Bill Acceptor Canister Release Keys.*

- a. The bill acceptor canister release keys shall be maintained by a department independent of the gaming machine department.
- b. Only the person(s) authorized to remove bill acceptor canisters from the gaming machines shall be allowed access to the release keys.

- c. Persons authorized to remove the bill acceptor canisters shall be precluded from having simultaneous access to the bill acceptor canister contents keys and release keys.
  - d. For situations requiring access to a bill acceptor canister at a time other than the scheduled drop, the date, time, and signature of employee signing out/in the release key must be documented.
- 12-16. *Table Game Drop Box Storage Rack Keys.*
- a. Security shall be required to accompany the table game drop box storage rack keys and observe each time table game drop boxes are removed from or placed in storage racks.
  - b. Persons authorized to obtain table game drop box storage rack keys shall be precluded from having simultaneous access to table game drop box contents keys with the exception of the count team.
- 12-17. *Bill Acceptor Canister Storage Rack Keys.*
- a. Security shall be required to accompany the bill acceptor canister storage rack keys and observe each time canisters are removed from or placed in storage racks.
  - b. Persons authorized to obtain bill acceptor canister storage rack keys shall be precluded from having simultaneous access to bill acceptor canister contents keys with the exception of the count team.
  - c. Two persons are required to access the currency acceptor drop box storage rack keys.
- 12-18. *Table Game Drop Box Contents Keys.*
- a. The physical custody of the keys needed for accessing stored, full table game drop box contents shall require the involvement of persons from at least two separate departments, with the exception of the count team.
  - b. Access to the table game drop box contents keys at other than scheduled count times shall require the involvement of at least three persons from separate departments, including Tribal Gaming Management. The reason for access shall be documented with the signatures of all participants and observers.
  - c. Only count team members shall be allowed access to table game drop box content keys during the count process.
- 12-19. *Bill Acceptor Canister Contents Keys.*
- a. The physical custody of the keys needed for accessing stored, full bill acceptor canister contents shall require involvement of persons from two separate departments, with the exception of the count team.
  - b. Access to the bill acceptor canister contents key at other than scheduled count times shall require the involvement of at least three persons from separate departments, one of whom must be a supervisor. The reason for access shall be documented with the signatures of all participants and observers.
  - c. Only the count team members shall be allowed access to bill acceptor canister contents keys during the count process.
- 12-20. *Gaming Machine Computerized Key Security Systems.*
- a. Computerized key security systems which restrict access to the gaming machine drop and count keys through the use of passwords, keys or other means, other than a key custodian, must provide the same degree of control as indicated in the aforementioned key control standards; refer to 12-12, 12-15, 12-17 and 12-19. Note: This standard does not apply to the system administrator. The system administrator is defined in 12-20(b)(i).
  - b. For computerized key security systems, the following additional gaming machine key control procedures apply:
    - i. Management personnel independent of the gaming machine department assign and control user access to keys in the computerized key security system (i.e., system administrator) to ensure that gaming machine drop and count keys are restricted to authorized employees.
    - ii. In the event of an emergency or the key box is inoperable, access to the emergency manual key(s) (a.k.a. override key), used to access the box containing the gaming machine drop and count keys, requires the physical involvement of at least three persons from separate departments, including management. The date, time, and reason for access, must be documented with the signatures of all participating employees signing out/in the emergency manual key(s).
    - iii. The custody of the keys issued pursuant to 12-20(b)(ii) requires the presence of two persons from separate departments from the time of their issuance until the time of their return.
    - iv. Routine physical maintenance that requires accessing the emergency manual key(s) (override key) and does not involve the accessing of the gaming machine drop and count keys, only requires the presence of two persons from separate departments. The date, time and reason for access must

be documented with the signatures of all participating employees signing out/in the emergency manual key(s).

- c. For computerized key security systems controlling access to gaming machine drop and count keys, accounting/audit personnel, independent of the system administrator, will perform the following procedures:
  - i. Daily, review the report generated by the computerized key security system indicating the transactions performed by the individual(s) that adds, deletes, and changes user's access within the system (i.e., system administrator). Determine whether the transactions completed by the system administrator provide an adequate control over the access to the gaming machine drop and count keys. Also, determine whether any gaming machine drop and count key(s) removed or returned to the key cabinet by the system administrator was properly authorized.
  - ii. For at least one day each month, review the report generated by the computerized key security system indicating all transactions performed to determine whether any unusual gaming machine drop and count key removals or key returns occurred.
  - iii. At least quarterly, review a sample of users that are assigned access to the gaming machine drop and count keys to determine that their access to the assigned keys is adequate relative to their job position.
  - iv. All noted improper transactions or unusual occurrences are investigated with the results documented.
- d. Quarterly, an inventory of all count room, drop box release, storage rack and contents keys is performed, and reconciled to records of keys made, issued, and destroyed. Investigations are performed for all keys unaccounted for, with the investigation being documented.

12-21. *Table Games Computerized Key Security Systems.*

- a. Computerized key security systems which restrict access to the table game drop and count keys through the use of passwords, keys or other means, other than a key custodian, must provide the same degree of control as indicated in the aforementioned key control standards; refer to 12-13, 12-14, 12-16 and 12-18. Note: This standard does not apply to the system administrator. The system administrator is defined in 12-21(b)(i).
- b. For computerized key security systems, the following additional table game key control procedures apply:
  - i. Management personnel independent of the table game department assign and control user access to keys in the computerized key security system (i.e., system administrator) to ensure that table game drop and count keys are restricted to authorized employees.
  - ii. In the event of an emergency or the key box is inoperable, access to the emergency manual key(s) (a.k.a. override key), used to access the box containing the table game drop and count keys, requires the physical involvement of at least three persons from separate departments, including management. The date, time, and reason for access, must be documented with the signatures of all participating employees signing out/in the emergency manual key(s).
  - iii. The custody of the keys issued pursuant to 12-21(b)(ii) requires the presence of two persons from separate departments from the time of their issuance until the time of their return.
  - iv. Routine physical maintenance that requires accessing the emergency manual key(s) (override key) and does not involve the accessing of the table games drop and count keys, only requires the presence of two persons from separate departments. The date, time and reason for access must be documented with the signatures of all participating employees signing out/in the emergency manual key(s).
- c. For computerized key security systems controlling access to table games drop and count keys, accounting/audit personnel, independent of the system administrator, will perform the following procedures:
  - i. Daily, review the report generated by the computerized key security system indicating the transactions performed by the individual(s) that adds, deletes, and changes user's access within the system (i.e., system administrator). Determine whether the transactions completed by the system administrator provide an adequate control over the access to the table games drop and count keys. Also, determine whether any table games drop and count key(s) removed or returned to the key cabinet by the system administrator was properly authorized.

- ii. For at least one day each month, review the report generated by the computerized key security system indicating all transactions performed to determine whether any unusual table games drop and count key removals or key returns occurred.
- iii. At least quarterly, review a sample of users that are assigned access to the table games drop and count keys to determine that their access to the assigned keys is adequate relative to their job position. (iv) All noted improper transactions or unusual occurrences are investigated with the results documented.

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

12-22. *Emergency Drop Procedures.* Emergency drop procedures shall be developed by the Tribe, or Tribal Gaming Management as approved by the Tribe.

12-23. *Equipment Standards for Gaming Machine Count.*

- a. Weigh scale calibration modules shall be secured so as to prevent unauthorized access (e.g., prenumbered seal, lock and key, etc.).
- b. A person independent of the cage, vault, gaming machine, and count team functions shall be required to be present whenever the calibration module is accessed. Such access shall be documented and maintained.
- c. If a weigh scale interface is used, it shall be adequately restricted so as to prevent unauthorized access (passwords, keys, etc.).
- d. If the weigh scale has a zero adjustment mechanism, it shall be physically limited to minor adjustments (e.g., weight of a bucket) or physically situated such that any unnecessary adjustments to it during the weigh process would be observed by other count team members.
- e. The weigh scale and weigh scale interface (if applicable) shall be tested by a person or persons independent of the cage, vault, and gaming machine departments and count team at least quarterly. At least annually, this test shall be performed by internal audit in accordance with the internal audit standards. The result of those tests shall be documented and signed by the person or persons performing the test.
- f. Prior to the gaming machine count, at least two employees shall verify the accuracy of the weigh scale with varying weights or with varying amounts of previously counted coin for each denomination to ensure the scale is properly calibrated (varying weights/coin from drop to drop is acceptable).
- g. If a mechanical coin counter is used (instead of a weigh scale), the Tribe, or Tribal Gaming Management as approved by the Tribe, shall establish and Tribal Gaming Management shall comply with procedures that are equivalent to those described in (d), (e), and (f) of this section.
- h. If a coin meter count machine is used, the count team member shall record the machine number denomination and number of coins in ink on a source document, unless the meter machine automatically records such information.
  - 1. A count team member shall test the coin meter count machine before the actual count to ascertain if the metering device is functioning properly with a predetermined number of coins for each denomination.

*Subsection B. Tier C Internal Audit.*

12-24. *Internal Audit Personnel.*

- a. A separate internal audit department shall be maintained whose primary function is performing internal audit work and that is independent with respect to the departments subject to audit.
- b. The internal audit personnel shall report directly to the Tribe, or other entity as designated by the Tribe.

12-25. *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.

b. In addition to the observation and examinations performed under 12-23(a), follow-up observations and examinations shall be performed to verify that corrective action has been taken regarding all instances of noncompliance cited by internal audit, the independent accountant, and/or the Commission. The verification shall be performed within six (6) months following the date of notification.

c. Whenever possible, internal audit observations shall be performed on an unannounced basis (i.e., without the employees being forewarned that their activities will be or are being observed). Additionally, if the independent accountant also performs the internal audit function, the accountant shall perform separate observations of the table games/gaming machine drops and counts to satisfy the internal audit observation requirements and independent accountant tests of controls as required by the American Institute of Certified Public Accountants guide.

12-26. *Documentation.*

- a. Documentation (e.g., checklists, programs, reports, etc.) shall be prepared to evidence all internal audit work performed as it relates to the requirements in this section, including all instances of noncompliance.
- b. The internal audit department shall operate with audit programs, which, at a minimum, address the OGMICR. Additionally, the department shall properly document the work performed, the conclusions reached, and the resolution of all exceptions. Institute of Internal Auditors standards are required.

12-27. *Reports.*

- a. Reports documenting audits performed shall be maintained and made available to the Tribe, or such entity as designated by the Tribe, upon request.
- b. Such audit reports shall include the following information:
  1. Audit objectives;
  2. Audit procedures and scope;
  3. Findings and conclusions;
  4. Recommendations, if applicable; and
  5. Tribal Gaming Management's response.

12-28. *Material exceptions.* All material exceptions resulting from internal audit work shall be investigated and resolved with the results of such being documented and retained for seven years.

12-29. *Role of Tribal Gaming Management.*

- a. Internal audit findings shall be reported to Tribal Gaming Management .
- b. Tribal Gaming Management shall be required to respond to internal audit findings stating corrective measures to be taken to avoid recurrence of the audit exception.
- c. Such management responses shall be included in the internal audit report that will be delivered to Tribal Gaming Management, the Tribe, or other entity designated by the Tribe.

12-30. *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 DACLs;
    - 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.
- 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 DACLs 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.
- c. An evaluation of the established policies, procedures, and processes in effect.
- d. The performance and results of the internal audit procedures are documented and, all exceptions discovered are also documented and forwarded to Tribal Gaming Management. Tribal Gaming Management is responsible for ensuring corrective action has been taken.
- e. Internal Audit will perform follow-up observation and examination to verify corrective action has been taken.
- f. Internal audit procedures performed are completed by those employees (or employees of affiliates) designated to perform such duties and who are independent of the functions being examined.
- g. An independent accountant may be engaged to perform all or part of the internal audit procedures under 12-28(b).

*Subsection C. Tier C Surveillance.*

12-31. *General.*

- a. The surveillance system shall be maintained and operated from a staffed surveillance room and shall provide surveillance over gaming departments.
- 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.
- c. Access to the surveillance room shall be limited to surveillance personnel, designated employees, and other persons authorized in accordance with the surveillance department policy. Such policy shall be

approved by the Tribe. The surveillance department shall maintain a sign-in log of other authorized persons entering the surveillance room.

d. Surveillance room equipment shall have total override capability over all other satellite surveillance equipment located outside the surveillance room.

e. In the event of power loss to the surveillance system, an auxiliary or backup power source shall be available and capable of providing immediate restoration of power to all elements of the surveillance system that enable surveillance personnel to observe the table games remaining open for play and all areas covered by dedicated cameras. Auxiliary or backup power sources such as a UPS System, backup generator, or an alternate utility supplier, satisfy this requirement.

f. The surveillance system shall include the date and time generators that possess the capability to display the date and time of recorded events on the video and/or digital recordings. The displayed date and time shall not significantly obstruct the recorded view.

g. The surveillance department shall strive to ensure staff is trained in the use of the equipment, knowledge of the games, and house rules.

h. Each camera required by the standards in this section shall be installed in a manner that will prevent it from being readily obstructed, tampered with, or disabled by customers or employees.

i. Each camera required by the standards in this section shall possess the capability of having its picture displayed on a monitor and recorded. The surveillance system shall include sufficient numbers of monitors and recorders to simultaneously display and record multiple gaming and count room activities, and record the views of all dedicated cameras and motion activated dedicated cameras.

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.

k. Count rooms, vaults, and cages must have room lighting hard wired. There may be no ability to turn off the lights from inside the room or near the doors.

l. A complete index and guide to the casino cameras, monitors and controls must be readily available in the surveillance room. This guide must include, but not be limited to, a map of the camera locations, how to call up each camera and the number of each camera.

m. Each Gaming Facility must be monitored by video surveillance. Surveillance rooms must be separate from other functions and must remain locked.

12-32. *Bingo.*

a. The surveillance system shall possess the capability to monitor the bingo ball drawing device or random number generator, which shall be recorded during the course of the draw by a dedicated camera with sufficient clarity to identify the balls drawn or numbers selected.

b. The surveillance system shall monitor and record the game board and the activities of the employees responsible for drawing, calling, and entering the balls drawn or numbers selected.

12-33. *Card games.*

a. The surveillance system shall monitor and record general activities in each card room with sufficient clarity to identify the employees performing the different functions.

12-34. *Progressive card games.*

a. Progressive card games with a progressive jackpot of \$25,000 or more shall be monitored and recorded by dedicated cameras that provide coverage of:

1. The table surface, sufficient that the card values and card suits can be clearly identified;
2. An overall view of the entire table with sufficient clarity to identify customers and dealer; and
3. A view of the posted jackpot amount.

12-35. *Keno.*

a. The surveillance system shall possess the capability to monitor the keno ball-drawing device or random number generator, which shall be recorded during the course of the draw by a dedicated camera with sufficient clarity to identify the balls drawn or numbers selected.

- b. The surveillance system shall monitor and record general activities in each keno game area with sufficient clarity to identify the employees performing the different functions.
- 12-36. *Pari-mutuel.*
- a. The surveillance system shall monitor and record general activities in the pari-mutuel area, to include the ticket writer and cashier areas, with sufficient clarity to identify the employees performing the different functions.
- 12-37. *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.
- b. The surveillance system of gaming operations operating three (3) or fewer table games shall:
1. Comply with the requirements of provision 12-35(a); or
  2. Have one (1) overhead camera at each table.
- c. Blackjack. At all times during the conduct of blackjack games, the following surveillance shall be required:
1. Domes are required over each video camera that completely enclose each video camera and conceal such cameras' actions, yet accommodate clear, unobstructed camera views;
  2. At least one employee or Tribal Gaming Management official monitoring the video surveillance feed on closed circuit video monitors;
  3. Video surveillance camera feed must be recorded;
  4. All tables with limits greater than \$200 after double-down or splitting, and those offering the "double-pitch" variant, must have continuous camera coverage. This camera should be positioned to provide an overview of the whole table; and
  5. Blackjack area views may be quadruplexed if the pan-tilt-zoom (PTZ) camera images can be switched to a "call-up" monitor.
- 12-38. *Craps.*
- a. All craps tables shall have two (2) dedicated cross view cameras covering both ends of the table.
- 12-39. *Roulette.*
- a. All roulette areas shall have one (1) overhead dedicated camera covering the roulette wheel and shall also have one (1) dedicated camera covering the play of the table.
- 12-40. *Big wheel.*
- a. All big wheel games shall have one (1) dedicated camera viewing the wheel.
- 12-41. *Progressive table games.*
- a. Progressive table games with a progressive jackpot of \$25,000 or more shall be monitored and recorded by dedicated cameras that provide coverage of:
1. The table surface, sufficient that the card values and card suits can be clearly identified;
  2. An overall view of the entire table with sufficient clarity to identify the customers and the dealer; and
  3. A view of the progressive meter jackpot amount. If several tables are linked to the same progressive jackpot meter, only one meter need be recorded.
- 12-42. *Gaming Machines.*
- a. Except as otherwise provided in provisions 12-40 (f) and (g), gaming machines offering a payout of more than \$250,000 shall be monitored and recorded by a dedicated camera(s) to provide coverage of:
1. All customers and employees at the gaming machine, and
  2. The face of the gaming machine, with sufficient clarity to identify the payout line(s) of the gaming machine.
- b. A gaming machine area which has 75 machines or more, per floor, must have at least 1 PTZ camera.

- c. All gaming machine booths, including transaction areas, must be monitored and recorded by stationary camera surveillance. For those gaming machine booths which have fill and jackpot payout capabilities, cage/vault surveillance standards shall apply.
- d. The entire drop route must have surveillance coverage.
- e. Surveillance shall record in a proper log or journal in a legible manner any exceptions or variations to established procedures during the drop. Such log or journal shall be made available for review to authorized persons only.
- f. In-house Progressive Machine. In house progressive gaming machines offering a base payout amount (jackpot reset amount) of more than \$100,000 shall be monitored and recorded by a dedicated camera(s) to provide coverage of:
  - 1. All customers and employees at the gaming machine; and
  - 2. The face of the gaming machine, with sufficient clarity to identify the payout line(s) of the gaming machine.
- g. Wide-area Progressive Machine. Wide area progressive machines offering a base payout amount of more than \$1 million and monitored by an independent vendor utilizing an on-line progressive computer system shall be monitored and recorded by a dedicated camera(s) to provide coverage of:
  - 1. All customers and employees at the gaming machine; and
  - 2. The face of the gaming machine, with sufficient clarity to identify the payout line(s) of the gaming machine.
- h. Notwithstanding provision 12-40(a), if the gaming machine is a multi-game machine, the Tribe, or Tribal Gaming Management subject to approval of the Tribe, may develop and implement alternative procedures to monitor, record, and confirm payouts.

12-43. *Cage, Vault, and Count Rooms.*

- a. The surveillance system shall monitor and record a general overview of activities occurring in each cage and vault area with sufficient clarity to identify employees within the cage and customers and employees at the counter areas.
- b. Each cashier station shall be equipped with one (1) dedicated overhead camera covering the transaction area.
- c. The surveillance system shall provide an overview of cash transactions. This overview should include the customer, the employee, and the surrounding area.
- d. Cameras in the cage should provide views of the door entering the cage, the cage area, the cashier area and the customer filing area. Diagonally opposed cameras with wide angle lenses must be positioned so that all areas of the room to the full height of the employees are within the camera view.
- e. Identifying marks shall be placed on the counter so that cashiers know where to place currency and fill/credit documents. A transaction camera must be able to differentiate between bill denominations and chip denominations by edge design and amounts listed on paperwork.
- f. Internal hallways to and from count, vault, and cage rooms must have surveillance viewing the approach.
- g. Each vault shall have a stationary camera on each work station.
- h. Two stationary cross views shall be used covering the vault, preventing blind spots.
- i. Each cage, vault, hard count and soft count room must have at least one PTZ camera.

12-44. *Fills and Credits.*

- a. The cage or vault area in which fills and credits are transacted shall be monitored and recorded by a dedicated camera or motion activated dedicated camera that provides coverage with sufficient clarity to identify the chip values and the amounts on the fill and credit slips.
- b. Controls provided by a computerized fill and credit system may be deemed an adequate alternative to viewing the fill and credit slips.

12-45. *Currency and Coin.*

- a. The surveillance system shall monitor and record with sufficient clarity all areas where currency or coin may be stored or counted.
- b. Audio capability of the soft count room shall also be maintained.
- c. The surveillance system shall provide for:
  - 1. Coverage of scales shall be sufficiently clear to view any attempted manipulation of the recorded data.

2. Monitoring and recording of the table game drop box storage rack or area by either a dedicated camera or a motion-detector activated camera.
3. Monitoring and recording of all areas where coin may be stored or counted, including the hard count room, all doors to the hard count room, all scales and wrapping machines, and all areas where uncounted coin may be stored during the drop and count process.
4. Monitoring and recording of soft count room, including all doors to the room, all table game drop boxes, safes, and counting surfaces, and all count team personnel. The counting surface area must be continuously monitored and recorded by a dedicated camera during the soft count.
5. Monitoring and recording of all areas where currency is sorted, stacked, counted, verified, or stored during the soft count process.

12-46. *Change Booths.*

- a. The surveillance system shall monitor and record a general overview of the activities occurring in each gaming machine change booth.

12-47. *Video Recording and/or Digital Record Retention.*

- a. All video recordings and/or digital records of coverage provided by the dedicated cameras or motion-activated dedicated cameras required by the standards in this section shall be retained for a minimum of seven (7) days.
- b. All video recordings shall be retained as follows:
  1. Thirty (30) days for all blackjack recordings;
  2. Thirty (30) days for all recordings involving suspected or confirmed gaming crimes, unlawful activity, or detentions and questioning by security personnel;
  3. Thirty (30) days for all recordings of linked systems (e.g., bingo, ball draws, gaming machines, etc.); and
  4. Seven days for all other recordings.
- c. Duly authenticated copies of video recordings and/or digital records shall be provided to the Tribe, or such entity as designated by the Tribe, upon request.

12-48. *Video Library Log.*

- a. A video library log, or comparable alternative procedure approved by the Tribe, shall be maintained to demonstrate compliance with the storage, identification, and retention standards required in this section.

12-49. *Malfunction and Repair Log.*

- a. Surveillance personnel shall maintain a log or alternative procedure approved by the Tribe that documents each malfunction and repair of the surveillance system as defined in this section.
- b. The log shall state the time, date, and nature of each malfunction, the efforts expended to repair the malfunction, and the date of each effort, the reasons for any delays in repairing the malfunction, the date the malfunction is repaired, and where applicable, any alternative security measures that were taken.

12-50. *Surveillance Log.*

- a. Surveillance personnel shall maintain a log of all surveillance activities.
- b. Such log shall be maintained by surveillance room personnel and shall be stored securely within the surveillance department.
- c. At a minimum, the following information shall be recorded in a surveillance log:
  1. Date;
  2. Time commenced and terminated;
  3. Activity observed or performed; and
  4. The name or license credential number of each person who initiates, performs, or supervises the surveillance.
- d. Surveillance personnel shall also record a summary of the results of the surveillance of any suspicious activity. This summary may be maintained in a separate log.

*End.*

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 Amended by Oneida Business Committee Resolution #4-28-04-A  
 Amended by Oneida Business Committee Resolution #6-01-05-B  
 Amended by Oneida Business Committee Resolution #2-01-06-A  
 Amended by Oneida Business Committee Resolution #8-30-06-M*