

Oneida Tribe of Indians of Wisconsin

BUSINESS COMMITTEE



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



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

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BC Resolution # 7-02-03-E

Resolution Adopting Oneida Gaming Minimum Internal Control Regulations

- WHEREAS,** the Oneida General Tribal Council is the duly recognized governing body of the Oneida Tribe of Indians of the Wisconsin, and
- WHEREAS,** the General Tribal Council has been delegated the authority of the Constitution of the Oneida Tribe of Indians of Wisconsin, and
- WHEREAS,** the Oneida Business Committee may be delegated duties and responsibilities by the Oneida General Tribal Council and is at all times subject to the review powers of the Oneida General Tribal Council, and
- WHEREAS,** the Oneida Tribe has entered into the Second Amendment to the Gaming Compact by which the Tribe is authorized to operate additional Class III gaming, and
- WHEREAS,** the Second Amendment to the Gaming Compact requires the Tribe to implement Minimum Internal Controls for all games at least as stringent as the federal regulations promulgated by the National Indian Gaming Commission and submit such regulations to the State of Wisconsin, and
- WHEREAS,** the Second Amendment to the Gaming Compact requires that the new Oneida Gaming Minimum Internal Control Regulations be in effect 90 days after the effective date of the Compact, and
- WHEREAS,** it is imperative that the gaming facilities have regulations in place prior to the operation of any new games authorized by the Second Amendment, and
- WHEREAS,** the Oneida Gaming Minimum Internal Control Regulations were presented at the Oneida Business Committee meeting on June 11, 2003, and
- WHEREAS,** the Oneida Gaming Minimum Internal Control Regulations meet or exceed the requirements set forth by the National Indian Gaming Commission, and

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WHEREAS, statements concerning the internal management of an area are exempt from the Administrative Procedures Act (APA) requirements for adoption of rules/regulations.

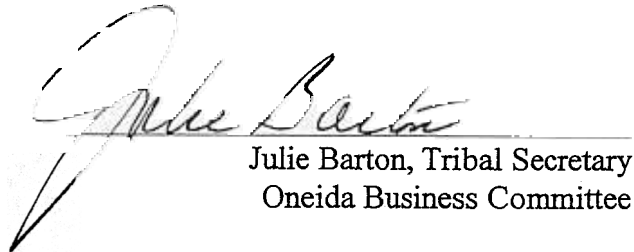
NOW THEREFORE BE IT RESOLVED, that the Oneida Business Committee hereby rescinds the Oneida Gaming Minimum Internal Control Standards adopted pursuant to # BC-3-13-96-A and amended by Resolutions BC-7-19-00-A, BC-3-23-00-A, and BC-9-22-99-B, and

BE IT FURTHER RESOLVED, that the Oneida Business Committee hereby adopts the attached Oneida Gaming Minimum Internal Control Regulations, and

BE IT FINALLY RESOLVED, that the Gaming General Manager is hereby directed to forward these regulations to the appropriate representatives in the gaming operations to complete the training necessary to have these regulations fully implemented by July of 2003.

CERTIFICATION

I, the undersigned, as Secretary of the Oneida Business Committee, hereby certify that the Oneida Business Committee is composed of 9 members of whom 5 members constitute a quorum. 6 members were present at a meeting duly called, noticed and held on the 2nd day of July, 2003; that the foregoing resolution was duly adopted at such meeting by a vote of 5 members for; 0 members against, and 0 members not voting; and that said resolution has not be rescinded or amended in any way,


Julie Barton, Tribal Secretary
Oneida Business Committee

Oneida Gaming Minimum Internal Control Regulations

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ONEIDA GAMING MINIMUM INTERNAL CONTROL REGULATIONS

Article I. Purpose and Policy.

1-1. 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. 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. 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. 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.

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 Gaming Facility’s 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 within the Gaming Facility for cashiers and a storage area for the Gaming Facility 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 Gaming Facility is not party to wagers and from which the Gaming Facility 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 Facility and used for wagering.
- 3-33. "**Coin-in**" means the total amount wagered which includes physical coins-in and credits played.
- 3-34. "**Coin-out**" means the money that is paid by the slot machine to the player.
- 3-35. "**Class II**" means Class II gaming as defined in the Indian Gaming Regulatory Act.
- 3-36. "**Class III**" means Class III gaming as defined in the Indian Gaming Regulatory Act.
- 3-37. "**Coin meter count machine**" means a device used in a coin room to count coin.
- 3-38. "**Coin-in meter**" means the meter that displays the total amount wagered in a gaming machine that includes coin-in and credits played.
- 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 for promotional purposes.
- 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. "**Coverall games**" means the objective of the bingo game is to cover all of the numbers on the bingo card.
- 3-48. "**Credit slip**" means a form used to record the return of chips from a gaming table to the cage.

- 3-49. **“Cross fill”** means the transfer or even exchange of cash or chips from one gaming table to another.
- 3-50. **“Customer deposits”** means the amounts placed with a cage cashier by customers for safekeeping or the customers' use at a future time.
- 3-51. **“Customer filing area”** means the area outside of the cage where customers line up for transactions.
- 3-52. **“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.
- 3-53. **“Dealer”** means an employee who operates a game, individually or as part of a crew, administering house rules and making payments.
- 3-54. **“Dedicated camera”** means a camera required to continuously record a specific activity.
- 3-55. **“Deskman”** means a person who authorizes payment of winning tickets and verifies payouts for keno games.
- 3-56. **“Draw ticket”** means a blank keno ticket whose numbers are punched out when balls are drawn for the game. Used to verify winning tickets.
- 3-57. **“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.
- 3-58. **“Drop (for table games)”** means the total amount of cash, chips, and tokens removed from the drop boxes.
- 3-59. **“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.
- 3-60. **“Drop box contents key”** means the key used to open the drop boxes.
- 3-61. **“Drop box release key”** means the key used to release drop boxes from tables.
- 3-62. **“Drop box storage rack keys”** means the key used to access the storage rack where drop boxes are secured.
- 3-63. **“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.
- 3-64. **“Drop cabinet”** means the wooden or metal base of the gaming machine that contains the gaming machine drop bucket.
- 3-65. **“Drop period”** means the time when the drop buckets, currency acceptor boxes and drop boxes are removed from the gaming machines and table games.
- 3-66. **“Drop route”** means the customary direction the drop team takes when dropping gaming machines and table games.
- 3-67. **“Drop team”** means personnel that perform the removal of drop buckets, currency acceptor boxes and drop boxes from the gaming machines and table games.
- 3-68. **“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.
- 3-69. **“Employee”** means any executive, worker, independent contractor or agent of the Oneida Tribe that works for or at a Gaming Facility.
- 3-70. **“EPROM”** means an erasable programmable read only memory or other equivalent game software media.
- 3-71. **“Even money exchange”** means the act of exchanging currency and chips for coin or

other chips of equivalent value.

3-72. **“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.

3-73. **“Fill slip”** means a document evidencing a fill to a table game or gaming machine hopper.

3-74. **“Fiscal year”** means the annual period used by the Oneida Tribe for internal accounting for its gaming operations conducted under a Gaming Compact.

3-75. **“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.

3-76. **“Foot”** means to add a column or series of numbers and write the total at the bottom.

3-77. **“Foreign chips”** means chips that are issued by an entity unrelated to the Oneida Tribe.

3-78. **“Future wagers”** means bets on races to be run in the future (e.g., Kentucky Derby).

3-79. **“Game server”** means an electronic selection device, utilizing a random number generator.

3-80. **“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.

3-81. **“Gaming Facility”** a location or building at which Class II or Class III gaming, or a combination thereof, is conducted by the Oneida Tribe.

3-82. **“Gaming machine”** means an electronic or electro mechanical machine which contains a microprocessor with a random number generator capacity which allows players to play games of chance, some of which are affected by skill, which device is activated by the insertion of a coin, token or currency, or by the use of a credit, and which awards game credits, cash, tokens, or replays, or a written statement of the player's accumulated credits, which written statements are redeemable for cash.

3-83. **“Gaming machine analysis report”** means a report prepared that compares theoretical to actual hold by a gaming machine on a periodic basis.

3-84. **“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.

3-85. **“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.

3-86. **“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.

3-87. **“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.

3-88. **“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.

3-89. **“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.

3-90. **“Hold”** means the relationship of win to coin in for gaming machines and win to drop for table games.

3-91. **“Hopper”** means the receptacle that contains the coins or tokens stored within a gaming machine used to make payouts.

3-92. **“Host validation computer system”** means a computer that would house all transactions that occur with a cash out ticket slot machine.

3-93. **“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.

3-94. **“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).

3-95. **“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.

3-96. **“In-meter reading”** means the meter record of the number of coins wagered for an individual gaming machine.

3-97. **“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.

3-98. **“Internal Audit”** means individuals who perform an audit function of a Gaming Facility that are independent of the department subject to audit. Independence is obtained through the organizational reporting relationship, as the internal audit department shall not report to management of the facility. 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. Internal audit personnel may provide audit coverage to more than one Revenue Center within a Gaming Facility.

3-99. **“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.

3-100. **“Jackpot payout slip”** means a form on which the amount of the jackpot paid by gaming machine personnel is recorded.

3-101. **“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.

3-102. **“Kobetron”** means a machine that reads the identification signature from EPROM chips located in the gaming machines.

3-103. **“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.

3-104. **“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.

- 3-105. **“Log”** means a document used for recording and tracking information and activity.
- 3-106. **“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.
- 3-107. **“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.
- 3-108. **“Master game program number”** means the game program number listed in a gaming machine EPROM.
- 3-109. **“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.
- 3-110. **“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.
- 3-111. **“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.
- 3-112. **“MICR”** means minimum internal control regulations.
- 3-113. **“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.
- 3-114. **“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.
- 3-115. **“Mule key”** means the key used to access the on-the-floor drop system that utilizes a mobile scale.
- 3-116. **“Multi-game machines”** means a gaming machine that includes more than one type of game option.
- 3-117. **“Multi-race ticket”** means a keno ticket that is played in multiple games.
- 3-118. **“Oneida Tribe”** means the Oneida Tribe of Indians of Wisconsin, its authorized officials, agents and representatives.
- 3-119. **“Oneida Gaming Commission”** means the regulatory body as established by the Oneida Tribe’s Gaming Ordinance.
- 3-120. **“On-line gaming machine monitoring system”** means a system used by a Gaming Facility to monitor gaming machine meter readings and/or other activities on an on-line basis.
- 3-121. **“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.
- 3-122. **“Outstation”** means areas other than the main keno area where bets may be placed and tickets paid.
- 3-123. **“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.
- 3-124. **“Par percentage”** means the percentage of each dollar wagered that the house wins or holds.

- 3-125. ***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.
- 3-126. ***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.
- 3-127. ***Payout*** means the total amount of money paid to a customer as winnings on a game.
- 3-128. ***Peripherals*** means an auxiliary device that works in conjunction with a computer.
- 3-129. ***PIN*** means the personal identification number used to access a player's account.
- 3-130. ***Pit*** means an area in a casino enclosed or encircled by gaming tables.
- 3-131. ***Pit supervisor*** means the employee who supervises all games in a pit.
- 3-132. ***Pit podium*** means a stand located in the middle of the tables used as a work space and record storage area for Gaming Facility supervisory personnel.
- 3-133. ***Player tracking system*** means a system that records the gaming play of customers.
- 3-134. ***Post time*** means the time when a pari-mutuel track stops accepting bets in accordance with rules and regulations of the applicable jurisdiction.
- 3-135. ***Points*** means the numerical unit accumulated by the customer which may be converted into complementary items or cash.
- 3-136. ***Primary and secondary jackpots*** means promotional pools offered at certain card games that can be won in addition to the primary pot.
- 3-137. ***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.
- 3-138. ***Progressive jackpot*** means deferred payout from a progressive gaming machine.
- 3-139. ***Progressive table games*** means table games that offer progressive jackpots.
- 3-140. ***Promotional payouts*** means merchandise and awards given to players by the Gaming Facility based on wagering activity.
- 3-141. ***Promotional progressive pots and/or pools*** means funds contributed to a table game by and for the benefit of players. Funds are distributed to players based on a predetermined event.
- 3-142. ***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.
- 3-143. ***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.
- 3-144. ***Rake*** means a commission charged by the house for maintaining or dealing a game such as poker.
- 3-145. ***Rake circle*** means the area of a table where rake is placed.
- 3-146. ***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.

3-147. **“Reel symbols”** means symbols listed on reel strips of gaming machines.

3-148. **“Revenue Center”** means a division or department of a gaming facility that is responsible for producing revenue (e.g., gaming machines, table games, pull tabs, bingo, food concessions, and retail division).

3-149. **“Runner”** means a gaming employee who transports chips/cash to and from a gaming table to a cashier.

3-150. **“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.

3-151. **“Security”** means a department within or utilized by a Gaming Facility 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.

3-152. **“Shift”** refers to 8 hour intervals not to exceed 24 hours.

3-153. **“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.

3-154. **“Short pay”** means a payout from a gaming machine that is less than the amount indicated by the payout schedule.

3-155. **“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.

3-156. **“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.

3-157. **“Stationary camera”** means a camera fixed into a set position and can only be moved manually.

3-158. **“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.

3-159. **“Surveillance room”** means a secure location(s) in a Gaming Facility used primarily for casino surveillance.

3-160. **“Surveillance system”** means a system of video or digital cameras, monitors, recorders, video printers, switches, selectors, and other ancillary equipment used for casino surveillance.

3-161. **“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.

3-162. **“Table inventory”** means total chips, coins, or cash at a table.

3-163. **“Table inventory form”** means the form used by Gaming Facility supervisory personnel to document the inventory of chips, coins, and tokens on a table at the beginning and ending of a shift.

3-164. **“Table tray”** means the container located on gaming tables where chips, coins, or cash are stored that are used in the game.

3-165. **“Take”** means the same as earned and unearned take.

3-166. **“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 EPROM.

3-167. **“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.

3-168. ***“Theoretical payback/theoretical payback percentage”*** means the intended payback percentage of an individual gaming machine as computed by reference to its hold schedule.

3-169. ***“Tier A”*** means any Gaming Facilities with annual gross gaming revenues of more than \$1 million but not more than \$5 million.

3-170. ***“Tier B”*** means Gaming Facilities with annual gross gaming revenues of more than \$5 million but not more than \$15 million.

3-171. ***“Tier C”*** means Gaming Facilities with annual gross gaming revenues of more than \$15 million.

3-172. ***“Tip”*** means gratuities given to the casino employees by players.

3-173. ***“Token”*** means a coin-like cash substitute, in various denominations, used for gaming transactions.

3-174. ***“Tribal Gaming Management”*** means the Oneida Tribe's authorized officials, employees, or agents responsible for the operation of the gaming facilities.

3-175. ***“Vault”*** means a secure area within the Gaming Facility where tokens, checks, currency, coins, and chips are stored.

3-176. ***“Wager”*** means a sum of money or amount of equivalent value risked on gaming machines or table games.

3-177. ***“Weigh”*** means the value of coins and tokens counted by a weigh scale.

3-178. ***“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.

3-179. ***“Weigh scale”*** means a scale that calculates (by weight) the amount of coins or tokens in a given bucket/bag from a gaming machine.

3-180. ***“Weigh scale calibration module”*** means the device used to adjust a coin weigh scale.

3-181. ***“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.

3-182. ***“Weigh scale tape”*** means the tape where weighed coin is recorded.

3-183. ***“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.

3-184. ***“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.

3-185. ***“Win-to-write hold percentage”*** means win divided by write to determine hold percentage.

3-186. ***“Wisconsin Department of Administration, Division of Gaming”*** means the successor to the Lottery Board, as defined in the Gaming Compact.

3-187. ***“Wisconsin State Auditor”*** means State Auditor as used in Section XII of the Gaming Compact.

3-188. ***“Work papers”*** means documents containing evidence to support an auditor's approach, procedures, findings, and conclusions.

3-189. ***“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.

3-190. “**Write**” means the total amount wagered in keno, bingo, pull tabs, or pari-mutuel operations.

3-191. “**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. 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 indicated within the Gaming Facility'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 gaming machine mechanics if the jackpot exceeds \$10,000, or for lower payouts if otherwise deemed necessary based upon the judgment of Tribal Gaming Management. This examination verifies that the EPROM chips 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 Facility 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 the Gaming Facility must not co-mingle hopper and drop bucket funds together; 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.
- 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. Such procedures may also include other methods of distribution that accrue to the benefit of the gaming public via an award or prize.

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 EPROMs or other equivalent game software media 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 Gaming Compact, Section XV, 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 Facilities 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 should meet the technical hardware requirements and security requirements specified in the Gaming Compact, Section XV. D(17).

5-7. *EPROMS (or other equivalent game software media).*

a. Tribal Gaming Management shall develop and implement procedures for the following:

1. Removal of EPROMs, or other equivalent game software media, from devices, the verification of the existence of errors as applicable, and the correction via duplication from the master game program EPROM, or other equivalent game software media;
2. Copying one gaming device program to another approved program;
 - A. The EPROMs, or other equivalent game software media, 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 EPROMs, or other equivalent game software media.
 - B. Equivalent controls must be in place should gaming machine program storage media, other than EPROMs, or other equivalent game software media, be duplicated.
3. Verification of duplicated EPROMs prior to being offered for play;
4. Receipt and destruction of EPROMs, or other equivalent game software media; and
5. Securing the EPROM, or other equivalent game software media, duplicator and master game EPROMs, or other equivalent game software media from unrestricted access.

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 device game program EPROM, or other equivalent game software media. 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 EPROM, or other equivalent game software media;
9. Seal numbers, if applicable; and
10. Approved testing lab approval number, if available (i.e., tribal, state, other).

e. EPROMs, or other equivalent game software media, 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 EPROM, or other equivalent game software media.

f. All EPROM, or other equivalent game software media, 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 game program EPROM's, or other equivalent game software media, 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 EPROM (or other equivalent game software media) 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 those gaming machines or groups of identical machines (excluding multi-game machines) with differences in theoretical payback percentage exceeding a 4% spread between the minimum and maximum theoretical payback, an employee or department independent from the gaming machine department shall perform a weighted average

calculation to periodically adjust theoretical hold percentage as follows:

1. On a quarterly basis, record the meters that record the number of plays by wager (e.g., one coin, two coins, etc.);
 2. On an annual basis, calculate the theoretical hold percentage based on the distribution of plays by wager type;
 3. On an annual basis, adjust the machine(s) theoretical hold percentage in the gaming machine statistical report to reflect this revised percentage; and
 4. The adjusted theoretical hold percentage shall be within the spread between the minimum and maximum theoretical payback percentages.
- f. For multi-game machines with a four percent (4%) or greater spread between the minimum and maximum theoretical payback percentages, 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.
- g. For those machines that are unable to perform the weighted average as required by 5-14(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. For those machines in play for more than six (6) months, large variances (3%) between theoretical hold and actual hold shall be investigated and resolved by a department independent of the gaming machine department with the findings documented and provided to the Tribe or its authorized personnel upon request in a timely manner.
- 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 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. At least weekly, accounting/auditing employees shall compare the bill-in meter reading to the total bill acceptor drop amount for the week. 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 \$200.00. 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 EPROM, or other equivalent game software media, 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 Facility 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 Facility 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 Facility 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 EPROMs or other equivalent game software media.

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. 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.

3. 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 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. 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 Facility.

e. Notwithstanding the provisions of this section, if a Gaming Facility 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 the Gaming Facility 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 Facility 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 10-4 and 10-5, 11-4 and 11-5, or 12-4 and 12-5 (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.
 - 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 Facility 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.

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.

5-32. *Electronic Equipment.* If the Gaming Facility 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 10-4 and 10-5, 11-4 and 11-5, or 12-4 and 12-5 (as applicable) shall also apply.
- b. If the electronic equipment uses a bar code or microchip reader, the reader shall be tested periodically to determine that it is correctly reading the bar code or microchip.
- c. If the electronic equipment returns a voucher or a payment slip to the player, then cash-out ticket standards set forth in section 5-12 (as applicable) shall apply.

5-33. *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 Facility. 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.

g. Promotional payouts or awards.

1. If a Gaming Facility 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 Gaming Facility's win percentage for the previous business year or the previous twelve (12) months.
5. Such investigations shall be documented, maintained for inspection, and provided to 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 the Gaming Facility utilizes a barcode or microchip reader in connection with the play of keno, the reader shall be tested at least annually by personnel independent of the keno department to determine that it is correctly reading the barcode or microchip.
- 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 gaming facilities that conduct manual keno games, alternate procedures that provide at least the level of control described by the standards in this section shall be developed and implemented.

Subsection G. Pari-mutuel Wagering.

5-38. Standards for Pari-Mutuel Wagering.

- a. Exemptions.
 1. The requirements of this section shall not apply to gaming facilities who house pari-mutuel wagering operations conducted entirely by a state licensed simulcast service provider pursuant to an approved tribal-state compact if:
 - A. The simulcast service provider utilizes its own employees for all aspects of the pari-mutuel wagering operation;
 - B. The Gaming Facility 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 Facility receives a predetermined fee from the simulcast service provider; and
 - D. In addition, 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 Facility receives, from the racetrack, its contractually guaranteed percentage of the handle.
2. Gaming facilities 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 (h)(5) thru (h)(9) of this subsection.
- A. If any standard contained within this subsection conflicts with state law, the Gaming Compact, or a contract, then the Gaming Facility shall document the basis for noncompliance and shall maintain such documentation for inspection by the Tribe and the Commission.
 - B. In addition, 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 Facility 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. Betting ticket and equipment standards.
- 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. 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 Facility name (or identification number), station number, the writer/cashier identifier, and the date and time.
 - 3. A betting ticket shall consist of at least two parts:
 - A. An original, which shall be transacted and issued through a printer and given to the customer; and
 - B. 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).
 - 4. Upon accepting a wager, the betting ticket that is created shall contain the following:
 - A. A unique transaction identifier;
 - B. Gaming Facility name (or identification number) and station number;
 - C. Race track, race number, horse identification or event identification, as applicable;
 - D. Type of bet(s), each bet amount, total number of bets, and total take; and
 - E. Date and time.
 - 5. All tickets shall be considered final at post time.

6. If a Gaming Facility voids a betting ticket written prior to post time, it shall be immediately entered into the system.
 7. Future wagers shall be accepted and processed in the same manner as regular wagers.
- d. Payout standards.
1. Prior to making payment on a ticket, the writer/cashier shall input the ticket for verification and payment authorization.
 2. The computer shall be incapable of authorizing payment on a ticket that has been previously paid, a voided ticket, a losing ticket, or an unissued ticket.
- e. Checkout standards.
1. 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 Facility name (or identification number), station number, the writer/cashier identifier, the date and time, and cash balance.
 2. For each writer/cashier station a summary report shall be completed at the conclusion of each shift including:
 - A. Computation of cash turned in for the shift; and
 - B. Signatures of two employees who have verified the cash turned in for the shift.
- f. Employee wagering. Pari-mutuel employees shall be prohibited from wagering on race events while on duty, including during break periods.
- g. 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 Facility, and net funds transferred to or from the Gaming Facility'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.
- h. Accounting and auditing functions. A Gaming Facility 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, including 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 Facility cash-on-hand shall include, but is not limited to the following components:
 1. Currency and coins;
 2. House chips, including reserve chips;
 3. Personal checks, cashier's checks, counter checks, and traveler's checks for deposit;
 4. Customer deposits;

6. Chips on tables;
 7. Hopper loads (coins put into machines when they are placed in service); and
 8. Fills and credits (these documents are treated as assets and liabilities, respectively, of the cage during a business day. When win or loss is recorded at the end of the business day, they are removed from the accountability).
- 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.
- 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.

Subsection I. Complimentary Services or Items.

5-43. *Authorization and Issuance.* Each Gaming Facility 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 Facility 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 Facility, which may encounter reportable transactions:

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

5-47. *Multiple Transaction Logs (MTLs).* A Multiple Transaction Log (MTL) is a two-part log maintained in each monitoring area for purposes of recording information relative to cash transactions.

- a. Only one MTL 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 MTL. 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 MTL 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 MTL and an indication is made to illustrate the two customer amounts must be accrued combined.

- d. MTLs 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 (Form 8362) 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 MTL 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 MTL attesting to the accuracy and completeness of the MTL.
- j. At the conclusion of the designated 24 hour period, a new MTL shall be initiated.
- k. All completed MTLs 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 - form 8362)*. When a customer attempts to complete a Title 31 type transaction, or attempts to complete a Title 31 transaction that would cause a customer’s transactions to exceed the \$10,000 threshold, the employee handling the transaction or the monitoring supervisor shall:

- 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 Facility 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, MTLs and any supporting documentation from the various departments or monitoring areas in accordance with established deadlines;
 - 6. Inspecting all documents for Title 31 compliance. MTLs 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 MTL 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 MTL;
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 Facility shall conspicuously post game play procedures that are significant to customers. 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.

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 Facility maintains cash or cash equivalents (on hand and in the bank, if readily accessible) in an amount sufficient to satisfy obligations to the Gaming Facility'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 Facility 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. Gaming by Key Persons. Section XI.A. of the Gaming Compact requires that the Oneida Tribe shall adopt within its Oneida Comprehensive 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 pocket less uniforms.
- e. Signatures. Signatures, where required, will consist of the employee's full name and employee number.
- f. 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.

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 Devices.

6-6. *Hardware Requirements.*

- a. General. The hardware for gaming machines should be in compliance with the provisions of Section XV of the Gaming Compact.
- b. Gaming Device Listing. The Gaming Facility shall maintain a current listing of all Class III gaming machines including the game type, game serial number, EPROM chip identification number, tribal identification number and location.

6-7. *Software Requirements.*

- a. Percentage Payout. Each gaming machine should meet the theoretical percentage payout guidelines specified in Section XV of the Gaming Compact.
- b. Compliance with Technical Specifications. Each gaming machine should meet the technical standards guidelines specified in Section XV of the Gaming Compact.

6-8. *Cabinet Security.*

- a. A gaming machine must resist forced illegal entry and must retain evidence of any entry until properly cleared or until a new play is initiated.
- b. The hopper coins and currency compartment shall be locked separately from the drop bucket area.

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 Facility (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 Facility 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.

Subsection C. Table Games.

6-10. *Supervision.* Pit supervisors should provide supervision of all table games.

6-11. 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. *Blackjack Game Play Requirements.* Blackjack should be dealt and the game should be conducted in accordance with the provisions of Section XVI of the Gaming Compact or any Rules of Play enacted pursuant to the Gaming Compact.

Subsection D. Chips, Tokens and Coupons.

6-14. Tribal Gaming Management shall establish and comply with procedures for the receipt, inventory, storage, and destruction of chips and tokens.

6-15. *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 at its Gaming Facility and shall:

1. Issue chips and tokens only to customers of its Gaming Facility;

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 Facility 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."

6-16. *Redemption and Disposal of Discontinued Chips and Tokens.*

a. When Tribal Gaming Management permanently removes from use or replaces chips or tokens at its Gaming Facility, or ceases operating its Gaming Facility, Tribal Gaming Management must redeem discontinued chips and tokens that remain outstanding by giving public notice at the 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.

6-17. *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. 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. 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. 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 Facility'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 Facility's fiscal year end.

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

7-6. The procedures indicated within this subsection may be performed in conjunction with the Gaming Facility's annual audit.

7-7. 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 device 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 Facility (depending upon the frequency of statistical report generation) and must be incorporated into the Gaming Facility's written accounting plan, which is discussed below. It is the Gaming Facility'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. Tribal Gaming Management must have procedures in place that address how to handle any necessary overrides to system-generated information. All system overrides must be independently authorized. Additionally, 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 Facility'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 Facility shall prepare accurate, complete, legible, and permanent records of all transactions pertaining to revenue and gaming activities.
- b. Each Gaming Facility 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 Facility;
 2. Individual and statistical game records to reflect statistical drop, statistical win, and the percentage of statistical win to statistical drop for each type of table game, by shift, by day, cumulative month-to-date, and cumulative year-to-date, and individual and statistical game records reflecting similar information for all other games;
 3. Gaming machine analysis reports which, by each machine, compare actual hold percentages to theoretical hold percentages;
 4. Records required by these OGMICR;
 5. Journal entries prepared by the Gaming Facility and by its independent

accountants;

6. Any other records specifically required to be maintained; and

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

c. Each Gaming Facility shall establish administrative and accounting procedures for the purpose of determining effective control over a Gaming Facility'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 drop, less opening table bankroll and fills to the table.
2. For gaming machines gross revenue equals drop less fills, jackpot payouts and personal property awarded to patrons as gambling winnings.
3. For each counter game, gross revenue equals:
 - A. The money accepted by the Gaming Facility on events or games that occur during the month or will occur in subsequent months, less money paid out during the month to patrons on winning wagers; or
 - B. The money accepted by the Gaming Facility on events or games that occur during the month plus money, not previously included in gross revenue, that was accepted by the Gaming Facility in previous months on events or games occurring in the month, less money paid out during the month to patrons as winning wagers.
4. For each card game and any other game in which the Gaming Facility is not a party to a wager, gross revenue equals all money received by the Gaming Facility as compensation for conducting the game.
 - A. A Gaming Facility shall not include either skill win or loss in gross revenue computations.

e. Each Gaming Facility shall establish policies, procedures, and practices to ensure currency (other than tips or gratuities) received from a patron in the gaming area is promptly placed in a locked box in the table, in the case of cashier, in the appropriate place in the cashier's cage, or on those games which do not have a locked drop box or on card game tables, in an appropriate place on the table, in the cash register or other approved repository.

f. Periodic payment of winnings awarded to patron may be made if the method of funding the periodic payments assures such payments to the winning patron by establishing an irrevocable method of funding.

g. Maintenance and preservation of books, records and documents.

1. All original books, records and documents pertaining to the conduct of

wagering activities shall be retained by a Gaming Facility 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 Facility for a minimum of seven (7) years:

- a. Casino cage documents;
 - b. Documentation supporting the calculation of table game win;
 - c. Documentation supporting the calculation of gaming machine win;
 - d. Documentation supporting the calculation of revenue from all other gaming activities offered by the Gaming Facility;
 - e. Table games statistical analysis reports;
 - f. Gaming machine statistical analysis reports;
 - g. Bingo and pull tab statistical reports;
 - h. Internal audit reports; and
 - i. All other books, records, and documents pertaining to the conduct of wagering activities that contain original signature(s) attesting to the accuracy of the gaming related transaction.
2. Unless otherwise specified in these OGMCIIR, all other books, records, and documents shall be retained until such time as the accounting records have been audited by the Gaming Facility'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. 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. 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. 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 measures shall exist over computer, computer terminals and storage media to prevent unauthorized access and loss of integrity of data and processing.
- c. Access to systems software and application programs shall be limited to authorized employees.
- d. Access to computer data (including but not limited to data files and data bases) shall

be limited to authorized employees.

e. Access to computer communications facilities or the computer system or access to information transmissions shall be limited to authorized employees.

9-2. 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. Access to computer operations shall be restricted to authorized employees to reduce the risk of loss of integrity of data or processing.

9-4. 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. Non-information technology employees shall be precluded from having unrestricted access to the secured computer areas.

9-6. 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. 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. 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. Adequate information technology system documentation shall be maintained, including descriptions of both hardware and software, operator manuals, etc.

9-10. 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. The MIS department shall be independent of gaming departments (e.g., cage, pit, count rooms, etc.).

9-12. MIS procedures and controls shall be defined, documented and responsibilities

communicated.

- 9-13. 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. 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. 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. If remote dial up to any associated equipment is allowed for software support, the Gaming Facility 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. 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 Facility 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.

- f. Original documents must be retained until the books and records have been audited by an independent certified public accountant.

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 Facility 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. A second count shall be performed by an employee on the count team who did not perform the initial count.
 3. Corrections to information originally recorded by the count team on soft count documentation shall be made by drawing a single line through the error, writing the correct figure above the original figure, and then obtaining the initials of at least two count team members who verified the change, 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. A second count shall be performed by an employee on the count team who did not perform the initial count.

3. Corrections to information originally recorded by the count team on soft count documentation shall be made by drawing a single line through the error, writing the correct figure above the original figure, and then obtaining the initials of at least two count team members who verified the change.

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.
- l. All bill acceptor canisters shall be posted with a number corresponding to a permanent number on the gaming machine.

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 Facility shall utilize and maintain an effective on-line gaming machine monitoring system, as described in 5-15(c);
 - 2. Components of the on-the-floor drop system shall include, but not be limited to, a weigh scale, a laptop computer through which weigh/count applications are operated, a security camera available for the mobile scale system, and a VCR to be housed within the video compartment of the mobile scale. The system may include a mule cart used for mobile weigh scale system locomotion;
 - 3. The Gaming Facility 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. Transfers may be permitted during the count and wrap only if permitted under the policies, procedures and practices approved by the Tribe.
- b. Each transfer shall be recorded on a separate multi-part form with a preprinted or concurrently-printed form number (used solely for gaming machine count transfers) that shall be subsequently reconciled by the accounting department to ensure the accuracy of the reconciled gaming machine drop.
- c. Each transfer must be counted and signed for by at least two members of the count team and by a person independent of the count team who is responsible for authorizing the transfer.

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. The count team members may have access to the release keys during the count in order to reset the canisters if necessary.

e. 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. *Emergency Drop Procedures.* Emergency drop procedures shall be developed by the Tribe, or Tribal Gaming Management as approved by the Tribe.
- 10-21. *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.

10-22. *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.

10-23. *Audits.*

- a. Internal audit personnel shall perform audits of all major gaming departments of the Gaming Facility, 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, shill 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 EPROM 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. 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.

10-24. *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.

10-25. *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.

10-26. *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.

10-27. *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.

10-28. *Title 31.*

- a. Minimum procedures to determine compliance with Title 31 and the Minimum Internal Control Regulations relative to Title 31 include:
 1. Reviews of established procedures in effect for all departments performed once each calendar year. Procedures for the review shall include:
 - A. A compliance walk-through of those departments with employees where Title 31 transactions may occur, including interview with employees who handle transactions. The compliance walk-through is performed for all three shifts;
 - B. Examination of available Title 31 documentation including CTRs, SARs, and MTLs;
 - C. General observation;
 - D. Sufficient procedures to address prohibited actions for all 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 MTLs with testing done on a quarterly basis which includes samples; and
 2. Examinations of Gaming Facility 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.

10-29. *General.*

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

b. The entrance to the surveillance room shall be located so that it is not readily accessible by either Gaming Facility 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 Facility 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.

10-30. *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.

10-31. *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.

10-32. *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.

10-33. *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).

10-34. *Craps.*

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

10-35. *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.

10-36. *Big Wheel.*

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

10-37. *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.

10-38. *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 \$1.5 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.

10-39. *Currency and Coin.*

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

10-40. *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.

10-41. *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.

10-42. *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.

10-43. *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 Facility 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. A second count shall be performed by an employee on the count team who did not perform the initial count.

3. Corrections to information originally recorded by the count team on soft count documentation shall be made by drawing a single line through the error, writing the correct figure above the original figure, and then obtaining the initials of at least two count team members who verified the change, 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. A second count shall be performed by an employee on the count team who did not perform the initial count.
 - 3. Corrections to information originally recorded by the count team on soft count documentation shall be made by drawing a single line through the error, writing the correct figure above the original figure, and then obtaining the initials of at least two count team members who verified the change.
- 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.

l. All bill acceptor canisters shall be posted with a number corresponding to a permanent number on the gaming machine.

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 Facility shall utilize and maintain an effective on-line gaming machine monitoring system, as described in provision 5-9(c);

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

3. The Gaming Facility 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. Transfers may be permitted during the count and wrap only if permitted under the policies, procedures and practices approved by the Tribe.

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

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

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. The count team members may have access to the release keys during the count in order to reset the canisters if necessary.
 - e. 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. *Emergency Drop Procedures.* Emergency drop procedures shall be developed by the Tribe, or Tribal Gaming Management as approved by the Tribe.
- 11-21. *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.

11-22. *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.

11-23. *Audits.*

a. Internal audit personnel shall perform audits of all major gaming departments of the Gaming Facility, 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 EPROM 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. 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.

11-24. *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.

11-25. *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.

11-26. *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.

11-27. *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.

11-28. *Title 31.*

- a. Minimum procedures to determine compliance with Title 31 and the Minimum Internal Control Regulations relative to Title 31 include:
 1. Reviews of established procedures in effect for all departments performed once each calendar year. Procedures for the review shall include:
 - A. A compliance walk-through of those departments with employees where Title 31 transactions may occur, including interview with employees who handle transactions. The compliance walk-through is performed for all three shifts;
 - B. Examination of available Title 31 documentation including CTRs, SARs, and MTLs;
 - C. General observation;
 - D. Sufficient procedures to address prohibited actions for all Gaming Facility departments and banks with more than \$3,000 in currency and coin and safekeeping deposits; and
 - E. Identification and reporting procedures for reportable transactions that may occur as the result of single, multiple and/or dissimilar transactions.
 - b. An annual examination of all types of documents prepared pursuant to Title 31 and the Currency Transaction Reporting Minimum Internal Control Standards which include:
 1. Examinations of Title 31 documentation including CTRs, SARs, and MTLs with testing done on a quarterly basis which includes samples;
 2. Examinations of Gaming Facility 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.

11-29. *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 Facility 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 Facility 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.

1. Each Gaming Facility must be monitored by video surveillance. Surveillance rooms must be separate from other functions and must remain locked.
- 11-30. *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.
- 11-31. *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.
- 11-32. *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.
- 11-33. *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.
- 11-34. *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.
- 11-35. *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.
- 11-36. *Craps.*
- a. All craps tables shall have two (2) dedicated cross view cameras covering both ends of the table.
- 11-37. *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.
- 11-38. *Big Wheel.*
- a. All big wheel games shall have one (1) dedicated camera viewing the wheel.
- 11-39. *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.
- 11-40. *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 \$1.5 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.
- 11-41. *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.
- 11-42. *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.
- 11-43. *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.
- 11-44. *Change Booths.*
 - a. The surveillance system shall monitor and record a general overview of the activities occurring in each gaming machine change booth.
- 11-45. *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.
- 11-46. *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.
- 11-47. *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.
- 11-48. *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 Facility 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. A second count shall be performed by an employee on the count team who did not perform the initial count.

3. Corrections to information originally recorded by the count team on soft count documentation shall be made by drawing a single line through the error, writing the correct figure above the original figure, and then obtaining the initials of at least two count team members who verified the change.

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. A second count shall be performed by an employee on the count team who did not perform the initial count.

3. Corrections to information originally recorded by the count team on soft count documentation shall be made by drawing a single line through the error, writing the correct figure above the original figure, and then obtaining the initials of at

least two count team members who verified the change.

- 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.
- l. All bill acceptor canisters shall be posted with a number corresponding to a permanent number on the gaming machine.

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 Facility shall utilize and maintain an effective on-line gaming machine monitoring system, as described in provision 5-9(c);
 - 2. Components of the on-the-floor drop system shall include, but not be limited to, a weigh scale, a laptop computer through which weigh/count applications are operated, a security camera available for the mobile scale system, and a VCR to be housed within the video compartment of the mobile scale. The system may include a mule cart used for mobile weigh scale system locomotion;
 - 3. The Gaming Facility 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. Transfers may be permitted during the count and wrap only if permitted under the policies, procedures and practices approved by the Tribe.
 - b. Each transfer shall be recorded on a separate multi-part form with a preprinted or concurrently-printed form number (used solely for gaming machine count transfers) that

shall be subsequently reconciled by the accounting department to ensure the accuracy of the reconciled gaming machine drop.

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

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. The count team members may have access to the release keys during the count in order to reset the canisters if necessary.
 - e. 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. *Emergency Drop Procedures.* Emergency drop procedures shall be developed by the Tribe, or Tribal Gaming Management as approved by the Tribe.
- 12-21. *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.

12-22. *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.

12-23. *Audits.*

- a. Internal audit personnel shall perform audits of all major gaming departments of the Gaming Facility, 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, shill 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 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 EPROM 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. 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.

12-24. *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.

12-25. *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.

12-26. *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.

12-27. *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.

12-28. *Title 31.*

- a. Minimum procedures to determine compliance with Title 31 and the Minimum Internal Control Regulations relative to Title 31 include:
 1. Reviews of established procedures in effect for all departments performed once each calendar year. Procedures for the review shall include:
 - a. A compliance walk-through of those departments with employees where Title 31 transactions may occur, including interview with employees who handle transactions. The compliance walk-through is performed for all three shifts;
 - b. Examination of available Title 31 documentation including CTRs, SARs, and MTLs;
 - c. General observation;
 - d. Sufficient procedures to address prohibited actions for all Gaming Facility departments and banks with more than \$3,000 in currency and coin and safekeeping deposits; and
 - e. Identification and reporting procedures for reportable transactions that may occur as the result of single, multiple and/or dissimilar transactions.
- b. An annual examination of all types of documents prepared pursuant to Title 31 and the Currency Transaction Reporting Minimum Internal Control Standards which include:
 1. Examinations of Title 31 documentation including CTRs, SARs, and MTLs with testing done on a quarterly basis which includes samples.
 2. Examinations of Gaming Facility 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.

12-29. *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 Facility 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 Facility 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.

12-30. *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.

12-31. *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.

12-32. *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.

12-33. *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.

12-34. *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.

12-35. *Table games.*

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

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

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.

12-36. *Craps.*

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

12-37. *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.

12-38. *Big wheel.*

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

12-39. *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.

12-40. *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 \$1.5 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.

12-41. *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.

12-42. *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.

12-43. *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.

12-44. *Change Booths.*

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

12-45. *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.

12-46. *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.

12-47. *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.

12-48. *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.