Tribal Internal Controls

Gun Lake Casino

Class II/III Gaming Facilities

3/5/2020

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2. Purpose and Definitions

   2.a. The purpose of the Tribal Internal Control Standards (TICS) is to ensure compliance with Federal standards for operational conduct of gaming activities on Indian land under the jurisdiction of the Match-E-Be-Nash-She-Wish Band of Pottawatomi Indians (Gun Lake Tribe) government and the Gun Lake Tribal Gaming Commission (Commission).

   2.b. These Tribal Internal Control Standards meet or exceed the Minimum Internal Control Standards (MICS) established by the National Indian Gaming Commission (NIGC). These TICS are the basis for the Gun Lake Casino to create a System of Internal Controls (SICS) which must meet or exceed the standards detailed herein.

   2.c. The definitions in this section apply to all sections unless otherwise noted. §543.2

Account access card. An instrument used to access customer accounts for wagering at a gaming machine. Account access cards are used in connection with a computerized account database. Account access cards are not "smart cards". §542GL.1

Account access component. A component within a Class II gaming system that reads or recognizes account access media and gives a patron the ability to interact with an account. §547.2

Accountability. All financial instruments, receivables, and patron deposits constituting the total amount for which the bankroll custodian is responsible at a given time. §543.2 §542GL.1

Actual hold percentage. The percentage calculated by dividing the win by the drop or coin-in (number of credits wagered). Can be calculated for individual tables or gaming machines, type of table games, or gaming machines on a per day or cumulative basis. §542GL.1

Advertised top prize. The highest single prize available based on information contained in the prize schedule and help screens. §547.2

Agent. A person authorized by the gaming operation, as approved by the TGRA, to make decisions or perform assigned tasks or actions on behalf of the gaming operation. §543.2 §542GL.1 §547.2

Athletic Event. Is a sports activity that involves the athletic skill of 1 or more players or participants. Athletic event does not include any of the following:

- Horse racing if sports betting on that race is pari-mutuel.
- With the exception of the Olympics, any sport or athletic event played by individuals that are at the high school level or below unless the majority of participants in the sport or athletic event are 18 years of age or older.
- Roulette, poker, blackjack, a card game, a dice game, or any other game or contest typically offered in a casino other than sports betting.
- A fantasy contest.
- Any other sports bets as prohibited by the TGRA.

Audit mode. The mode in which it is possible to view Class II gaming system accounting functions and statistics and perform non-player-related functions. §547.2

Automated payout. Payment issued by a machine. §543.2 §542GL.1

Betting station. The area designated in a pari-mutuel area that accepts wagers and pays winning bets. §542GL.1

Betting ticket. A printed, serially numbered form used to record the event upon which a wager is made, the amount and date of the wager, and sometimes the line or spread (odds). §542GL.1

Bill acceptor canister content key. The key used to open the bill acceptor canisters. §542GL.1

Bill acceptor canister release key. The key used to release the bill acceptor canister from the bill acceptor device. §542GL.1

Bill acceptor canister. The box attached to the bill acceptor used to contain cash received by bill acceptors. §542GL.1

Bill acceptor drop. Cash contained in bill acceptor canisters. §542GL.1

Bill acceptor. The device that accepts and reads cash by denomination in order to accurately register customer credits. §542GL.1

Bill-in meter. A meter included on a gaming machine accepting cash that tracks the number of bills put in the machine. §542GL.1

Boxperson. The first-level supervisor who is responsible for directly participating in and supervising the operation and conduct of a craps game. §542GL.1

Breakage. The difference between actual bet amounts paid out by a racetrack to bettors and amounts won due to bet payments being rounded up or down. For example, a winning bet that should pay $4.25 may be actually paid at $4.20 due to rounding. §542GL.1

Cage. A secure work area within the gaming operation for cashiers, which may include a storage area for the gaming operation bankroll. §543.2 §542GL.1

Call bets. A wager made without cash or chips, reserved for a known customer and includes marked bets (which are supplemental bets made during a hand of play). For the purpose of settling a call bet, a hand of play in craps is defined as a natural winner (e.g., seven or eleven on the come-out roll), a natural loser (e.g., a two, three or twelve on the come-out roll), a seven-out, or the player making his point, whichever comes first. §542GL.1

Cash equivalents. Documents, financial instruments other than cash, or anything else of representative value to which the gaming operation has assigned a monetary value. A cash equivalent includes, but is not limited to, tokens, chips, coupons, vouchers, payout slips and tickets, and other items to which a gaming operation has assigned an exchange value. §543.2 §542GL.1

Cashless system. A system that performs cashless transactions and maintains records of those cashless transactions. §543.2 §542GL.1§547.2

Cashless transaction. A movement of funds electronically from one component to another, such as to or from a patron deposit account. §543.2 §542GL.1 §547.2

CD-ROM. Compact Disc—Read Only Memory. §547.2

Chair. The Chair of the National Indian Gaming Commission. §543.2 §547.2

Chips. Cash substitutes, in various denominations, issued by a gaming operation and used for wagering. §542GL.1

Class II gaming system. All components, whether or not technologic aids in electronic, computer, mechanical, or other technologic form, that function together to aid the play of one or more Class II games, including accounting functions mandated by these regulations or part 547 of this chapter. §543.2 §547.2

Class II gaming. Class II gaming has the same meaning as defined in 25 U.S.C. 2703(7)(A). §543.2 §547.2

Class III gaming. Per §502.3(c), Class III games are defined as all games which are not class I or class II and includes house banked baccarat, chemin de fer, and blackjack (21). See 25 C.F.R. §502.4.

Class III Gaming Facility or Facility is the location licensed by the TGRA for Class III Gaming.

Coin room. An area where coins and tokens are stored.

Coin-in meter. The meter that displays the total amount wagered in a gaming machine that includes coins-in and credits played. §542GL.1

Commission. The National Indian Gaming Commission, established by the Indian Gaming Regulatory Act, 25 U.S.C. 2701 et seq. §543.2 §547.2

Complimentary services and items. Services and items provided to a patron at the discretion of an agent on behalf of the gaming operation or by a third party on behalf of the gaming operation. Services and items may include, but are not limited to, travel, lodging, food, beverages, or entertainment expenses. §543.2 §542GL.1

Count room. A secured room where the count is performed in which the cash and cash equivalents are counted. §543.2 §542GL.1

Count team. Personnel that perform either the count of the gaming machine drop and/or the table game drop. §542GL.1

Count. The act of counting and recording the drop and/or other funds. Also, the total funds counted for a particular game, player interface, shift, or other period. §543.2 §542GL.1

Counter check. A form provided by the gaming operation for the customer to use in lieu of a personal check. §542GL.1

Coupon. A financial instrument of fixed wagering value, that can only be used to acquire non-cashable credits through interaction with a voucher system. This does not include instruments such as printed advertising material that cannot be validated directly by a voucher system. §543.2 §542GL.1 §547.2

Credit limit. The maximum dollar amount of credit assigned to a customer by the gaming operation. Credit slip. A form used to record either: The return of chips from a gaming table to the cage; or the transfer of IOUs, markers, or negotiable checks from a gaming table to a cage or bankroll. §542GL.1

Credit. The right granted by a gaming operation to a customer to defer payment of debt or to incur debt and defer its payment. §542GL.1

Critical memory. Memory locations storing data essential to the functionality of the Class II gaming system. §547.2

Currency cassette. A compartment that contains a specified denomination of currency. Currency cassettes are inserted into kiosks, allowing them to dispense currency. §543.2

Dealer. An employee who operates a game, individually or as a part of a crew, administering house rules and making payoffs. §542GL.1

Dedicated camera. A video camera that continuously records a specific activity. §543.2 §542GL.1

Deskman. A person who authorizes payment of winning tickets and verifies payouts for keno games. §542GL.1

DLL. A Dynamic-Link Library file. §547.2

Download package. Approved data sent to a component of a Class II gaming system for such purposes as changing the component software. §547.2

Draw ticket. A blank keno ticket whose numbers are punched out when balls are drawn for the game that is used to verify winning tickets. §542GL.1

Drop (for gaming machines). The total amount of cash, cash-out tickets, coupons, coins, and tokens removed from drop buckets and/or bill acceptor canisters. §542GL.1

Drop (for table games). The total amount of cash, chips, and tokens removed from drop boxes, plus the amount of credit issued at the tables. §542GL.1

Drop box contents keys. The key used to open drop boxes. §542GL.1

Drop box release keys. The key used to release drop boxes from tables. §542GL.1Drop box. A locked container in which cash or cash equivalents are placed at the time of a transaction, typically used in card games. §543.2 §542GL.1

Drop cabinet. The wooden or metal base of the gaming machine that contains the gaming machine drop bucket. §542GL.1

Drop period. The period of time that occurs between sequential drops. §542GL.1

Drop proceeds. The total amount of financial instruments removed from drop boxes and financial instrument storage components. §543.2 §542GL.1

DVD. Digital Video Disk or Digital Versatile Disk. §547.2

Earned and unearned take. Race bets taken on present and future race events. Earned take means bets received on current or present events. Unearned take means bets taken on future race events. §542GL.1

Electromagnetic interference. The disruption of operation of an electronic device when it is in the vicinity of an electromagnetic field in the radio frequency spectrum that is caused by another electronic device. §547.2

Electrostatic discharge. A single event, rapid transfer of electrostatic charge between two objects, usually resulting when two objects at different potentials come into direct contact with each other. §547.2

Enroll. The process by which a Class II gaming system identifies and establishes communications with an additional system component to allow for live gaming activity to take place on that component. §547.2

EPROM. Erasable Programmable Read Only Memory—a non-volatile storage chip or device that may be filled with data and information, that, once written, is not modifiable, and that is retained even if there is no power applied to the system. §547.2

Event Type is the general type of event that the operation accepts sports bets on. Examples include: Major League Baseball Games, National Football League Games, Olympic Boxing Matches, etc.

Exception report. A listing of occurrences, transactions or items that fall outside a predetermined range of acceptability. §543.2 §542GL.1

Fault. An event that, when detected by a Class II gaming system, causes a discontinuance of game play or other component functions. §547.2

Fill slip. A document evidencing a fill. §542GL.1

Fill. A transaction whereby a supply of chips, coins, or tokens is transferred from a bankroll to a table game or gaming machine. §542GL.1

Financial instrument acceptor. Any component that accepts financial instruments, such as a bill validator. §547.2

Financial instrument dispenser. Any component that dispenses financial instruments, such as a ticket printer. §547.2

Financial instrument storage component. Any component that stores financial instruments, such as a drop box, but typically used in connection with player interfaces. §543.2 §542GL.1

Financial instrument. Any tangible item of value tendered in game play, including, but not limited to bills, coins, vouchers, and coupons. §543.2 §542GL.1 §547.2

Flash memory. Non-volatile memory that retains its data when the power is turned off and that can be electronically erased and reprogrammed without being removed from the circuit board. §547.2

Future wagers. Bets on races to be run in the future (e.g., Kentucky Derby). §542GL.1

Game software. The operational program or programs that govern the play, display of results, and/or awarding of prizes or credits for Class II games. §547.2

Games. Any Class II or Class III game.

Gaming equipment. All electronic, electro-mechanical, mechanical, or other physical components utilized in the play of Class II or Class III games. §547.2

Gaming machine analysis report. A report prepared that compares theoretical to actual hold by a gaming machine on a monthly or other periodic basis. §542GL.1

Gaming machine booths and change banks. A booth or small cage in the gaming machine area used to provide change to players, store change aprons and extra coin, and account for jackpot and other payouts. §542GL.1

Gaming machine. An electronic or electromechanical machine that allows a player to play games of chance, some of which may be affected by skill, which contains a microprocessor with random number generator capability for outcome selection or computer terminal that accesses an outcome that is subsequently and randomly selected in drawings that are electronically conducted by central computer or other such methods of chance selection, whether mechanical or electronic. The machine is activated by the insertion of cash or cash equivalents and which awards cash, cash equivalents, merchandise, or a written statement of the player's accumulated credits, which written statements may be redeemable for cash. §542GL.1

Promotion. Any promotional activity or award that requires game play as a condition of eligibility or utilizes gaming funds. §543.2 §542GL.1

Gross gaming revenue. The win from gaming activities, which is the difference between gaming wins and losses before deducting costs and expenses (See Win). Annual total amount of cash wagered on class II and class III games and admission fees (including table or card fees), less any amounts paid out as prizes or paid for prizes awarded. §542GL.1

Hardware. Gaming equipment. §547.2

Hold. The relationship of win to coin-in for gaming machines and win to drop for table games. §542GL.1

Hub. The person or entity that is licensed to provide the operator of a pari-mutuel wagering operation information related to horse racing that is used to determine winners of races or payoffs on wagers accepted by the pari-mutuel wagering operation. §542GL.1

Independent. The separation of functions to ensure that the agent or process monitoring, reviewing, or authorizing the controlled activity, function, or transaction is separate from the agents or process performing the controlled activity, function, or transaction. §543.2 §542GL.1

Internal audit. Persons who perform an audit function of a gaming operation that are independent of the department subject to audit. Independence is obtained through the organizational reporting relationship, as the internal audit department shall not report to management of the gaming operation. Internal audit activities should be conducted in a manner that permits objective evaluation of areas examined. Internal audit personnel may provide audit coverage to more than one operation within a Tribe's gaming operation holdings. §542GL.1

Interruption. Any form of mis-operation, component failure, or interference to the Class II gaming equipment. §547.2

Issue slip. A copy of a credit instrument that is retained for numerical sequence control purposes. §542GL.1

Jackpot prize payout. The portion of a jackpot paid by gaming machine personnel. The amount is usually determined as the difference between the total posted jackpot amount and the amount paid out by the machine. May also be the total amount of the jackpot. §542GL.1

Kiosk. A device capable of redeeming vouchers and/or wagering credits or initiating electronic transfers of money to or from a patron deposit account. §543.2 §542GL.1

Lammer button. A type of chip that is placed on a gaming table to indicate that the amount of chips designated thereon has been given to the customer for wagering on credit before completion of the credit instrument. Lammer button may also mean a type of chip used to evidence transfers between table banks and card room banks. §542GL.1

Layoff Wager is a wager placed by the Operation or their Provider with another entity, approved by TGRA, in order to reduce liability.

Licensed Sports Betting Provider or Provider. A vendor selected by the Operation that is:

- Licensed by TGRA.
- Operates under a contract approved by the NIGC or determined by the NIGC to not require such approval.
- Provides sports betting expertise and assistance as defined by their contract.

Lines of credit. The privilege granted by a gaming operation to a patron to: (1) Defer payment of debt; or (2) Incur debt and defer its payment under specific terms and conditions. §543.2 §542GL.1

Manual payout. Any non-automated payout. §543.2 §542GL.1

Marker transfer form. A form used to document transfers of markers from the pit to the cage. §542GL.1

Marker. A document, signed by the patron, promising to repay credit issued by the gaming operation. §543.2 §542GL.1

Master game program. The game program number listed on a gaming machine EPROM. §542GL.1

Master game sheet. 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. §542GL.1

Meter. An electronic (soft) or mechanical (hard) apparatus in a gaming machine. May record the number of coins wagered, the number of coins dropped, the number of times the handle was pulled, or the number of coins paid out to winning players. §542GL.1

MICS. Minimum internal control standards in this part. §543.2 §542GL.1

Multi-game machine. A gaming machine that includes more than one type of game option. Multi-race ticket. A keno ticket that is played in multiple games. §542GL.1

Network communication equipment. A device or collection of devices that controls data communication in a system including, but not limited to, cables, switches, hubs, routers, wireless access points, landline telephones and cellular telephones. §543.2 §542GL.1

Non-cashable credit. Credits given by an operator to a patron; placed on a Class II gaming system through a coupon, cashless transaction or other approved means; and capable of activating play but not being converted to cash. §547.2

On-line gaming machine monitoring system. A system used by a gaming operation to monitor gaming machine meter readings and/or other activities on an on-line basis. §542GL.1

Order for credit. A form that is used to request the transfer of chips or markers from a table to the cage. The order precedes the actual transfer transaction that is documented on a credit slip. §542GL.1

Over the Counter Terminal or OTC is a device that allows a licensed operations employee to place a bet on behalf of a patron and to enter all information required to initiate a Sports Bet.

Par percentage. The percentage of each dollar wagered that the house wins (i.e., gaming operation advantage). §542GL.1

Par sheet. A specification sheet for a gaming machine that provides machine hold percentage, model number, hit frequency, reel combination, number of reels, number of coins that can be accepted, and reel strip listing. §542GL.1

Pari-mutuel wagering. A system of wagering on horse races, jai-alai, greyhound, and harness racing, where the winners divide the total amount wagered, net of commissions and operating expenses, proportionate to the individual amount wagered. §542GL.1

Patron deposit account. An account maintained on behalf of a patron, for the deposit and withdrawal of funds for the primary purpose of interacting with a gaming activity. §543.2 §542GL.1 §547.2

Patron. A person who is a customer or guest of the gaming operation and may interact with a Class II or Class III game. Also may be referred to as a "player." §543.2 §542GL.1 §547.2

Payment slip. Part of a marker form on which customer payments are recorded. Prize payout. A payment to a player associated with a winning or qualifying event. PIN. The personal identification number used to access a patron deposit account. §542GL.1

Pit podium. A stand located in the middle of the tables used by gaming operation supervisory personnel as a workspace and a record storage area. §542GL.1

Pit supervisor. The employee who supervises all games in a pit. §542GL.1

Player interface. Any component(s) of a Class II gaming system, including an electronic or technologic aid (not limited to terminals, player stations, handhelds, fixed units, etc.), that directly enables player interaction in a Class II game. §543.2 §547.2

Player tracking system A system typically used in gaming machine departments that can record the gaming machine play of individual customers. §542GL.1

Post time. The time when a pari-mutuel track stops accepting bets in accordance with rules and regulations of the applicable jurisdiction. §542GL.1

Prize payout. Payment to a player associated with a winning or qualifying event. §543.2

Prize schedule. The set of prizes available to players for achieving pre-designated patterns in a Class II game. §547.2

Program storage media. An electronic data storage component, such as a CD-ROM, EPROM, hard disk, or flash memory on which software is stored and from which software is read. §547.2

Progressive gaming machine. A gaming machine, with a payoff indicator, in which the payoff increases as it is played (i.e., deferred payout). The payoff amount is accumulated, displayed on a machine, and will remain until a player lines up the jackpot symbols that result in the progressive amount being paid. §542GL.1

Progressive jackpot. The deferred payout from a progressive gaming machine. Progressive table game. Table games that offer progressive jackpots. §542GL.1

Progressive prize. A prize that increases by a selectable or predefined amount based on play of a Class II game. §547.2

Promotional payout. Merchandise or awards given to players by the gaming operation based on a wagering activity. §542GL.1

Promotional progressive pots and/or pools. Funds contributed to a game by and for the benefit of players that are distributed to players based on a predetermined event. §543.2

Rabbit ears. A device, generally V-shaped, that holds the numbered balls selected during a keno or bingo game so that the numbers are visible to players and employees. §542GL.1

Random number generator (RNG). A software module, hardware component or combination of these designed to produce outputs that are effectively random. §547.2

Reel symbols. The symbols listed on reel strips of gaming machines. §542GL.1

Reflexive software. Any software that has the ability to manipulate and/or replace a randomly generated outcome for the purpose of changing the results of a Class II game. §547.2

Removable/rewritable storage media. Program or data storage components that can be removed from gaming equipment and be written to, or rewritten by, the gaming equipment or by other equipment designed for that purpose. §547.2

Retail Sports Betting Wager or Sports Bet is a wager placed by a patron on an athletic event available for wagering.

Rim credit. Extensions of credit that are not evidenced by the immediate preparation of a marker and does not include call bets. §542GL.1

Runner. A gaming employee who transports chips/cash to or from a gaming table and a cashier. §542GL.1

Server. A computer that controls one or more applications or environments within a Class II gaming system. §547.2

Shift. A time period, unless otherwise approved by the tribal gaming regulatory authority, not to exceed 24 hours. §543.2. §542GL.1

Shill. An agent financed by the gaming operation and acting as a player. §543.2

SICS (System of Internal Control Standards). An overall operational framework for a gaming operation that incorporates principles of independence and segregation of function, and is comprised of written policies, procedures, and standard practices based on overarching regulatory standards specifically designed to create a system of checks and balances to safeguard the integrity of a gaming operation and protect its assets from unauthorized access, misappropriation, forgery, theft, or fraud. §543.2. §542GL.1

Smart card. A card with embedded integrated circuits that possesses the means to electronically store or retrieve account data. §543.2. §542GL.1

Soft count. The count of the contents in a drop box or a bill acceptor canister. §542GL.1

Sports Betting Kiosk. A device that allows a patron to place a Sports Bet within the Facility.

Sports Betting Mobile Platform or Mobile Platform is the part of the Sports Betting Mobile Platform System that resides on a mobile device. It allows the patron to initiate sports bets from their device while within the confines of the Facility.

Sports Betting Mobile Platform System is the entirety of the system that allows patrons to place Sports Bets within the Facility. It links to the Sports Wagering System.

Sports Wagering System is the system that facilitates Sports Bets within the Facility, regardless of where initiated.

Statistical drop. The total amount of money, chips and tokens contained in the drop boxes, plus pit credit issued, minus pit credit payments in cash in the pit. §542GL.1

Statistical win. The closing bankroll, plus credit slips for cash, chips or tokens returned to the cage, plus drop, minus opening bankroll, minus fills to the table, plus marker credits. §542GL.1

Storage rack keys. The key used to access the storage rack where drop boxes and bill acceptors are secured. §542GL.1

Sufficient clarity. The capacity of a surveillance system to record images at a minimum of 20 frames per second or equivalent recording speed and at a resolution sufficient to clearly identify the intended activity, person, object, or location. §543.2. §542GL.1

Surveillance operation room(s). The secured area(s) where surveillance takes place and/or where active surveillance equipment is located. §543.2. §542GL.1

Surveillance system. A system of video cameras, monitors, recorders, video printers, switches, selectors, and other equipment used for surveillance. §543.2. §542GL.1

Table games. 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. §542GL.1

Table inventory form. The form used by gaming operation supervisory personnel to document the inventory of chips, coins, and tokens on a table at the beginning and ending of a shift. §542GL.1

Table inventory. The total coins, chips, and markers at a table. §542GL.1

Table tray. The container located on gaming tables where chips, coins, or cash are stored that are used in the game. §542GL.1

Take. The same as earned and unearned take. §542GL.1

Test/diagnostics mode. A mode on a component that allows various tests to be performed on the Class II gaming system hardware and software. §547.2

Testing laboratory. An organization recognized by a TGRA pursuant to §547.5(f). §547.2

TGRA. Tribal gaming regulatory authority.

Theoretical hold worksheet. A worksheet provided by the manufacturer for all gaming machines that indicate the theoretical percentages that the gaming machine should hold based on adequate levels of coin-in. The worksheet also indicates the reel strip settings, number of credits that may be played, the payout schedule, the number of reels and other information descriptive of the particular type of gaming machine. §542GL.1

Theoretical hold. The intended hold percentage or win of an individual gaming machine as computed by reference to its payout schedule and reel strip settings or EPROM. §542GL.1

TICS. Tribal Internal Control Standards established by the TGRA that are at least as stringent as the standards set forth in 543 and 547. §543.2 §542GL.1

Tier A. Gaming operations with annual gross gaming revenues of more than $3 million but not more than $8 million. §543.2 §542GL.1

Tier B. Gaming operations with annual gross gaming revenues of more than $8 million but not more than $15 million. §543.2 §542GL.1

Tier C. Gaming operations with annual gross gaming revenues of more than $15 million. §543.2 §542GL.1

Tokens. A coin-like cash substitute, in various denominations, used for gambling transactions. §542GL.1

Tribal gaming regulatory authority (TGRA). Tribal gaming regulatory authority, which is the entity authorized by tribal law to regulate gaming conducted pursuant to the Indian Gaming Regulatory Act. For these TICS, TGRA is the Gun Lake Tribal Gaming Commission. §542GL.1

Unenroll. The process by which a Class II gaming system disconnects an enrolled system component, disallowing any live gaming activity to take place on that component. §547.2

Vault. A secure area where cash and cash equivalents are stored. §543.2 §542GL.1

Voucher system. A system that securely maintains records of vouchers and coupons; validates payment of vouchers; records successful or failed payments of vouchers and coupons; and controls the purging of expired vouchers and coupons. §543.2 §542GL.1 §547.2

Voucher. A financial instrument of fixed wagering value, usually paper, that can be used only to acquire an equivalent value of cashable credits or cash through interaction with a voucher system. §543.2 §542GL.1 §547.2

Wager Types are the types of wagers that the TGRA may permit for Sports Betting. These include:

- Exchange wagering - A marketplace which permits patrons to bet with or against each other through a gaming platform operated and managed by the operation.
- In-game wagers – Wagers placed on the outcome of an athletic event after the athletic event has started and can continue during the course of live play of the athletic event.
- Parlay wagers - A wager on two or more outcomes in which all outcome wagers must win or cover for the patron to win or, a series of three or more teams in 2-team parlays. For the patron to win, all of the teams must cover/win.
- Proposition wagering – Wagers placed on the occurrence or non-occurrence of a specific outcome of events within an athletic event not directly involving the Athletic Event's final outcome.
- Straight wagers - A wager on a single Athletic Event that will be determined by a point spread, money line or total score.
- Other types of wagers as approved by the TGRA.

Weigh scale interface. A communication device between the weigh scale used to calculate the amount of funds included in drop buckets and the computer system used to record the weigh data. §542GL.1

Wide area progressive gaming machine. A progressive gaming machine that is linked to machines in other operations and play on the machines affect the progressive amount. As wagers are placed, the progressive meters on all of the linked machines increase. §542GL.1

Win. The win from gaming activities, which is the difference between gaming wins and losses before deducting costs and expenses (see Gross Gaming Revenue). §542GL.1

Win-to-write hold percentage. The win divided by write to determine hold percentage. §542GL.1

Wrap. The method of storing coins after the count process has been completed, including, but not limited to, wrapping, racking, or bagging. May also refer to the total amount or value of the counted and stored coins. §542GL.1

Write. The total amount wagered in keno, bingo, pull tabs, and pari-mutuel operations. §542GL.1

Writer. An employee who writes keno, bingo, pull tabs, or pari-mutuel tickets. A keno writer usually also makes payouts. §542GL.1

3. General Standards T§3

Note: This section is derived from "How do tribal governments comply with this part? §543.3"

3.a. Minimum standards. These are minimum standards and a TGRA may establish and implement additional controls that do not conflict with those set out in this part. §543.3(a) T§3(a)

3.b. TICS. TGRAs must ensure that TICS are established and implemented that provide a level of control that equals or exceeds the applicable standards set forth in this part. §543.3(b) T§3(b)

    3.b.1. Evaluation of existing TICS. Each TGRA must, in accordance with the tribal gaming ordinance, determine whether and to what extent their TICS require revision to ensure compliance with this part. §543.3(b)(1) T§3(b)(1)

    3.b.2. Compliance date. All changes necessary to ensure compliance with this part must be promulgated within twelve months of the effective date of this part and implemented at the commencement of the next fiscal year. At the discretion of the TGRA, gaming operations may have an additional six months to come into compliance with the TICS. §543.3(b)(2) T§3(b)(2)

3.c. SICS. Each gaming operation must develop a SICS, as approved by the TGRA, to implement the TICS. §543.3(c) T§3(c)

    3.c.1. Existing gaming operations. All gaming operations that are operating on or before the effective date of this part, must comply with this part within the time requirements established in paragraph (b) of this section. In the interim, such operations must continue to comply with existing TICS. §543.3(c)(1) T§3(c)(1)

    3.c.2. New gaming operations. All gaming operations that commence operations after the effective date of this part must comply with this part before commencement of operations. §543.3(c)(2) T§3(c)(2)
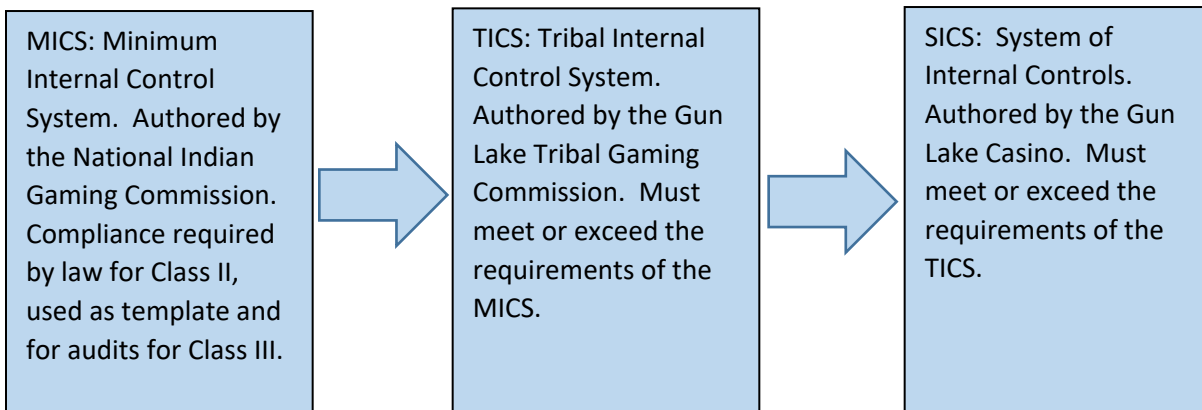
3.d. Policy and Procedure approval.

    3.d.1. The gaming operation will submit, prior to their implementation, all policies, procedures and other documents types identified by the TGRA for a determination of whether they fall under the purview of the TGRA.

    3.d.2. TGRA will inform the operation in writing of the result of this determination.

        3.d.2.i. Documents not in TGRA purview can be released by operation once determined.

        3.d.2.ii. Documents within the TGRA purview cannot be released until approved by the TGRA.

    3.d.3. TGRA will establish a policy for the determination and approval of gaming operations documents.

3.e. Variances. Where referenced throughout this part, the gaming operation must set a reasonable threshold, approved by the TGRA, for when a variance must be reviewed to determine the cause, and the results of the review must be documented and maintained. §543.3(d) T§3(d)

3.f. Computer applications. For any computer applications utilized, alternate documentation and/or procedures that provide at least the level of control established by the standards of this part, as approved in writing by the TGRA, will be acceptable. §543.3(e) T§3(e)

3.g. Determination of tier. §543.3(f) T§3(f)

3.g.1. The determination of tier level will be made based upon the annual gross gaming revenues indicated within the gaming operation's audited financial statements. §543.3(f)(1) T§3(f)(1)

3.g.2. Gaming operations moving from one tier to another will have nine months from the date of the independent certified public accountant's audit report to achieve compliance with the requirements of the new tier. The TGRA may extend the deadline by an additional six months if written notice is provided to the Commission no later than two weeks before the expiration of the nine month period. §543.3(f)(2) T§3(f)(2)

3.h. Submission to Commission. Tribal regulations promulgated pursuant to this part are not required to be submitted to the Commission pursuant to § 522.3(b) of this chapter. §543.3(g) T§3(g)

3.i. Enforcement of Commission MICS. §543.3(h) T§3(h)

3.i.1. Each TGRA is required to establish and implement TICS pursuant to paragraph (b) of this section. Each gaming operation is then required, pursuant to paragraph (c) of this section, to develop a SICS that implements the TICS. Failure to comply with this subsection may subject the tribal operator of the gaming operation, or the management contractor, to penalties under 25 U.S.C. 2713. §543.3(h)(1) T§3(h)(1)

3.i.2. Enforcement action by the Commission will not be initiated under this part without first informing the tribe and TGRA of deficiencies in the TICS or absence of SICS for its gaming operation and allowing a reasonable period of time to address such deficiencies. Such prior notice and opportunity for corrective action are not required where the threat to the integrity of the gaming operation is immediate and severe. §543.3(h)(2)   T§3(h)(2)

3.i.3. Audit Findings: Controls will be established and procedures implemented to collect, review, and take corrective actions to fix identified noncompliance audit findings. (Audit findings include external audits, external investigation findings, internal surveillance procedural violation report findings, internal audit findings, and internal/external compliance audit findings.) T§3(h)(3)

3.j. Enforcement Actions T§3(i)

3.j.1. The TGRA ensures compliance with applicable laws, rules, and regulations pursuant to Ordinance. The Tribe authorizes the TGRA to promulgate regulations concerning the levying of fines, suspensions and/or revocations of any gaming license or permit for a violation of the Ordinance, or any other applicable laws, regulations, or casino procedure. T§3(i)(1)

3.j.2. The TGRA and the gaming operations have the common goal of ensuring that the Tribe's gaming is successful and conducted in full compliance with all applicable laws and regulations. T§3(i)(2)

3.k. Signature Attestation T§3(j)

3.k.1. When procedures address the need for signature authorizations, unless otherwise specified, the legible signature shall be the first initial, last name and last four (4) digits of the employee number. T§3(j)(1)

3.k.2. This signature attests to the accuracy of the information contained on the document. T§3(j)(2)

3.l. Gun Lake Tribal Gaming Commission Discretionary Authority T§3(k)

3.l.1. The TGRA shall have unrestricted and immediate access to all areas of the gaming operations and to all gaming records of the gaming facilities. T§3(k)(1)

3.l.2. The TGRA shall have the right to inspect, examine, and monitor all gaming activities, and have immediate access to review, inspect, examine, photocopy and audit all records of the gaming operations. T§3(k)(2)

3.l.3. All gaming operations departments shall provide a fraud risk assessment to the TGRA as requested. The fraud risk assessment shall identify and prioritize the fraud risks that exist in each department. T§3(k)(3)

3.m. Organizational Structure T§3(l)

3.m.1. The gaming operation shall maintain an organizational structure that meets criteria designed to preserve the integrity of the gaming operation. T§3(l)(1)

3.m.2. Provided the criteria of these TICS are met, the gaming operation shall be permitted to tailor its organizational structure to meet the needs of its own particular management style. T§3(l)(2)

3.m.3. The proposed table of organization of each gaming operation shall be submitted to the TGRA prior to implementation (for each new position created) and shall provide: T§3(l)(3)

3.m.3.i.   A system of personnel and chain of command which permits management and supervisory personnel to be held accountable for actions or missions within their area of responsibility; T§3(l)(3)(i)

3.m.3.ii.   A current detailed description of the duties and responsibilities for each job description; T§3(l)(3)(ii)

3.m.3.iii.   The segregation of incompatible functions so that no employee is in a position both to commit an error or perpetrate a fraud and to conceal the error or fraud in the normal course of his or her duties; T§3(l)(3)(iii)

   3.m.3.iv. Primary and secondary supervisory positions that permit the authorization or supervision of necessary transactions at all relevant times; and T§3(l)(3)(iv)

   3.m.3.v. The gaming operation shall develop rules and procedures for the separation of duties among incompatible positions for immediate family members. T§3(l)(3)(v)

   3.m.3.vi. No person cohabitating or sharing a residence with an employee shall participate in gaming activities where a potential for collusion would jeopardize assets. T§3(l)(3)(vi)

3.n. Any amendments to the SICS require TGRA approval in accordance with the Regulations. The TGRA may approve alternative SICS authored by operations that accomplish the intended control required by the TICS. T§3(m)

3.o. Prior to making any changes in gaming activities, which could affect the outcome of the game, the gaming operation shall notify the TGRA and shall complete appropriate changes to the SICS and casino procedures. T§3(n)

3.p. Ethics. T§3(p)

  3.p.1. No employee of the tribal gaming operation(s) shall use or attempt to use, any actual or apparent authority of their position or office, which places or could reasonably be perceived as placing their financial interests, or the financial interests of a family member, or any other business interest with which they are associated, before the interest of the Tribe. T§3(p)(1)

3.q. Commission Equipment. T§3(q)

  3.q.1. There shall be no use or alteration of Gaming Commission equipment used in the regulation of Tribal Gaming without proper TGRA authority. T§3(q)(1)

3.r. Deactivation. T§3(r)

  3.r.1. Deactivation within the Key monitoring system will be within 24 hours of an employee separation. T§3(r)(1)

  3.r.2. Gaming Operations Back of House System. Access controls to all applicable software applications will occur within 72 hours of separation. T§3(r)(2)

3.s. Vendors are subject to approval by the TGRA prior to conducting business. T§3(s)

  3.s.1. All management positions within the gaming operations will sign confidentiality statements, nondisclosure statements and submit sole source vendor documentation when applicable. T§3(s)(1)

  3.s.2. Vendors shall have a current identification badge visibly displayed while on property. T§3(s)(2)

3.t. Documentation; Record Retention. T§3(t)

  3.t.1. Documentation of gaming activities and other proprietary information shall be in accordance with the TICS, Compact, Tribal law, and federal law. T§3(t)(1)

   3.t.1.i. All documents and records shall be maintained for not less than five (5) years unless sufficient electronic copies are maintained and verified. Electronic data must be maintained for a period no less than 5 years. T§3(t)(1)(i)

   3.t.1.ii. The destruction of any financial records or documentation, shall occur after the CPA annual audit report is delivered to NIGC without exceptions and is done in cooperation and attendance of TGRA. T§3(t)(1)(ii)

3.u. Tribal gaming operation(s) shall continuously adhere to the minimum requirements set forth by the TICS. Noncompliance with any TICS or control procedures is a violation. T§3(w)

4. Compliance with Bank Secrecy Act. T§3(u)

    4.a. Any licensed gaming establishment shall comply with all applicable provisions of the Bank Secrecy Act, P.L. 91-508 84 Stat. 1122, 31 U.S.C. §§ 5311-5314, as amended. GO3.05 T§3(v)

    4.b. Additionally, the following apply to the licensed gaming establishment:

        4.b.1. In accordance with Title 26 – Internal Revenue Code, the gaming operation shall establish and comply with procedures for the correct reporting and withholding of certain gaming winnings and/or promotional prizes and awards. These procedures shall be approved by the TGRA.

        4.b.2. Pursuant to the Title 31/Bank Secrecy Act, the gaming operation shall develop and implement a Compliance Program and system of internal controls, which includes detailed procedures used to comply with these standards. The Compliance Program shall be approved and audited by the TGRA.

        4.b.3. The gaming operation shall ensure that the system of internal controls and Compliance Program remain current in respect to any changes to Title 31 or other events could impact the validity and effectiveness of the system of internal controls or the Compliance program.

5. Bingo standards. T§4

Note: this section is derived from "What are the minimum internal control standards for bingo? §543.8"

- 5.a. Supervision. Supervision must be provided as needed for bingo operations by an agent(s) with authority equal to or greater than those being supervised. §543.8(a) T§4(a)
- 5.b. Bingo cards. §543.8(b) T§4(b)
    - 5.b.1. Physical bingo card inventory controls must address the placement of orders, receipt, storage, issuance, removal, and cancellation of bingo card inventory to ensure that: §543.8(b)(1) T§4(b)(1)
        - 5.b.1.i. The bingo card inventory can be accounted for at all times; and §543.8(b)(1)(i) T§4(b)(1)(i)
        - 5.b.1.ii. Bingo cards have not been marked, altered, or otherwise manipulated. §543.8(b)(1)(ii) T§4(b)(1)(ii)
    - 5.b.2. Receipt from supplier. §543.8(b)(2) T§4(b)(2)
        - 5.b.2.i. When bingo card inventory is initially received from the supplier, it must be inspected (without breaking the factory seals, if any), counted, inventoried, and secured by an authorized agent. §543.8(b)(2)(i) T§4(b)(2)(i)
        - 5.b.2.ii. Bingo card inventory records must include the date received, quantities received, and the name of the individual conducting the inspection. §543.8(b)(2)(ii) T§4(b)(2)(ii)
    - 5.b.3. Storage. §543.8(b)(3) T§4(b)(3)
        - 5.b.3.i. Bingo cards must be maintained in a secure location, accessible only to authorized agents, and with surveillance coverage adequate to identify persons accessing the storage area. §543.8(b)(3)(i) T§4(b)(3)(i)
        - 5.b.3.ii. For Tier A operations, bingo card inventory may be stored in a cabinet, closet, or other similar area; however, such area must be secured and separate from the working inventory. §543.8(b)(3)(ii) T§4(b)(3)(ii)
    - 5.b.4. Issuance and returns of inventory. §543.8(b)(4) T§4(b)(4)
        - 5.b.4.i. Controls must be established for the issuance and return of bingo card inventory. Records signed by the issuer and recipient must be created under the following events: §543.8(b)(4)(i) T§4(b)(4)(i)
            - 5.b.4.i.A. Issuance of inventory from storage to a staging area; §543.8(b)(4)(i)(A) T§4(b)(4)(i)(A)
            - 5.b.4.i.B. Issuance of inventory from a staging area to the cage or sellers; §543.8(b)(4)(i)(B) T§4(b)(4)(i)(B)
            - 5.b.4.i.C. Return of inventory from a staging area to storage; and §543.8(b)(4)(i)(C) T§4(b)(4)(i)(C)
            - 5.b.4.i.D. Return of inventory from cage or seller to staging area or storage. §543.8(b)(4)(i)(D) T§4(b)(4)(i)(D)
        - 5.b.4.ii. [Reserved] §543.8(b)(4)(ii) T§4(b)(4)(ii)
    - 5.b.5. Cancellation and removal. §543.8(b)(5) T§4(b)(5)
        - 5.b.5.i. Bingo cards removed from inventory that are deemed out of sequence, flawed, or misprinted and not returned to the supplier must be cancelled to ensure that they are not utilized in the play of a bingo game. Bingo cards that are removed from inventory and returned to the supplier or cancelled must be logged as removed from inventory. §543.8(b)(5)(i) T§4(b)(5)(i)
        - 5.b.5.ii. Bingo cards associated with an investigation must be retained intact outside of the established removal and cancellation policy. §543.8(b)(5)(ii) T§4(b)(5)(ii)
    - 5.b.6. Logs. §543.8(b)(6) T§4(b)(6)
        - 5.b.6.i. The inventory of bingo cards must be tracked and logged from receipt until use or permanent removal from inventory. §543.8(b)(6)(i) T§4(b)(6)(i)
        - 5.b.6.ii. The bingo card inventory record(s) must include: §543.8(b)(6)(ii) T§4(b)(6)(ii)
            - 5.b.6.ii.A. Date; §543.8(b)(6)(ii)(A) T§4(b)(6)(ii)(A)
            - 5.b.6.ii.B. Shift or session; §543.8(b)(6)(ii)(B) T§4(b)(6)(ii)(B)
            - 5.b.6.ii.C. Time; §543.8(b)(6)(ii)(C) T§4(b)(6)(ii)(C)
            - 5.b.6.ii.D. Location; §543.8(b)(6)(ii)(D) T§4(b)(6)(ii)(D)
            - 5.b.6.ii.E. Inventory received, issued, removed, and returned; §543.8(b)(6)(ii)(E) T§4(b)(6)(ii)(E)
            - 5.b.6.ii.F. Signature of agent performing transaction; §543.8(b)(6)(ii)(F) T§4(b)(6)(ii)(F)
            - 5.b.6.ii.G. Signature of agent performing the reconciliation; §543.8(b)(6)(ii)(G) T§4(b)(6)(ii)(G)
            - 5.b.6.ii.H. Any variance; §543.8(b)(6)(ii)(H) T§4(b)(6)(ii)(H)
            - 5.b.6.ii.I. Beginning and ending inventory; and §543.8(b)(6)(ii)(I) T§4(b)(6)(ii)(I)
            - 5.b.6.ii.J. Description of inventory transaction being performed. §543.8(b)(6)(ii)(J) T§4(b)(6)(ii)(J)

5.c. Bingo card sales. §543.8(c) T§4(c)
    5.c.1. Agents who sell bingo cards must not be the sole verifier of bingo cards for prize payouts. §543.8(c)(1) T§4(c)(1)
    5.c.2. Manual bingo card sales: In order to adequately record, track, and reconcile sales of bingo cards, the following information must be documented: §543.8(c)(2) T§4(c)(2)
        5.c.2.i. Date; §543.8(c)(2)(i) T§4(c)(2)(i)
        5.c.2.ii. Shift or session; §543.8(c)(2)(ii) T§4(c)(2)(ii)
        5.c.2.iii. Number of bingo cards issued, sold, and returned; §543.8(c)(2)(iii) T§4(c)(2)(iii)
        5.c.2.iv. Dollar amount of bingo card sales; §543.8(c)(2)(iv) T§4(c)(2)(iv)
        5.c.2.v. Signature, initials, or identification number of the agent preparing the record; and §543.8(c)(2)(v) T§4(c)(2)(v)
        5.c.2.vi. Signature, initials, or identification number of an independent agent who verified the bingo cards returned to inventory and dollar amount of bingo card sales. §543.8(c)(2)(vi) T§4(c)(2)(vi)
    5.c.3. Bingo card sale voids must be processed in accordance with the rules of the game and established controls that must include the following: §543.8(c)(3) T§4(c)(3)
        5.c.3.i. Patron refunds; §543.8(c)(3)(i) T§4(c)(3)(i)
        5.c.3.ii. Adjustments to bingo card sales to reflect voids; §543.8(c)(3)(ii) T§4(c)(3)(ii)
        5.c.3.iii. Adjustment to bingo card inventory; §543.8(c)(3)(iii) T§4(c)(3)(iii)
        5.c.3.iv. Documentation of the reason for the void; and §543.8(c)(3)(iv) T§4(c)(3)(iv)
        5.c.3.v. Authorization for all voids. §543.8(c)(3)(v) T§4(c)(3)(v)
    5.c.4. Class II gaming system bingo card sales. In order to adequately record, track and reconcile sales of bingo cards, the following information must be documented from the server (this is not required if the system does not track the information, but system limitation(s) must be noted): §543.8(c)(4) T§4(c)(4)
        5.c.4.i. Date; §543.8(c)(4)(i) T§4(c)(4)(i)
        5.c.4.ii. Time; §543.8(c)(4)(ii) T§4(c)(4)(ii)
        5.c.4.iii. Number of bingo cards sold; §543.8(c)(4)(iii) T§4(c)(4)(iii)
        5.c.4.iv. Dollar amount of bingo card sales; and §543.8(c)(4)(iv) T§4(c)(4)(iv)
        5.c.4.v. Amount in, amount out and other associated meter information. §543.8(c)(4)(v) T§4(c)(4)(v)
5.d. Draw. §543.8(d) T§4(d)
    5.d.1. Controls must be established and procedures implemented to ensure that all eligible objects used in the conduct of the bingo game are available to be drawn and have not been damaged or altered. Verification of physical objects must be performed by two agents before the start of the first bingo game/session. At least one of the verifying agents must be a supervisory agent or independent of the bingo games department. §543.8(d)(1) T§4(d)(1)
    5.d.2. Where the selection is made through an electronic aid, certification in accordance with 25 CFR 547.14 is acceptable for verifying the randomness of the draw and satisfies the requirements of paragraph (d)(1) of this section. §543.8(d)(2) T§4(d)(2)
    5.d.3. Controls must be established and procedures implemented to provide a method of recall of the draw, which includes the order and identity of the objects drawn, for dispute resolution purposes. §543.8(d)(3) T§4(d)(3)
    5.d.4. Verification and display of draw. Controls must be established and procedures implemented to ensure that: §543.8(d)(4) T§4(d)(4)
        5.d.4.i. The identity of each object drawn is accurately recorded and transmitted to the participants. The procedures must identify the method used to ensure the identity of each object drawn. §543.8(d)(4)(i) T§4(d)(4)(i)
        5.d.4.ii. For all games offering a prize payout of $1,200 or more, as the objects are drawn, the identity of the objects are immediately recorded and maintained for a minimum of 24 hours. §543.8(d)(4)(ii) T§4(d)(4)(ii)
5.e. Prize payout. §543.8(e) T§4(e)
    5.e.1. Controls must be established and procedures implemented for cash or cash equivalents that address the following: §543.8(e)(1) T§4(e)(1)
        5.e.1.i. Identification of the agent authorized (by position) to make a payout; §543.8(e)(1)(i) T§4(e)(1)(i)
        5.e.1.ii. Predetermined payout authorization levels (by position); and §543.8(e)(1)(ii) T§4(e)(1)(ii)
        5.e.1.iii. Documentation procedures ensuring separate control of the cash accountability functions. §543.8(e)(1)(iii) T§4(e)(1)(iii)
    5.e.2. Verification of validity. §543.8(e)(2) T§4(e)(2)

5.e.2.i. Controls must be established and procedures implemented to verify that the following is valid for the game in play prior to payment of a winning prize: §543.8(e)(2)(i) T§4(e)(2)(i)

5.e.2.i.A. Winning card(s); §543.8(e)(2)(i)(A) T§4(e)(2)(i)(A)

5.e.2.i.B. Objects drawn; and §543.8(e)(2)(i)(B) T§4(e)(2)(i)(B)

5.e.2.i.C. The previously designated arrangement of numbers or designations on such cards, as described in 25 U.S.C. 2703(7)(A). §543.8(e)(2)(i)(C) T§4(e)(2)(i)(C)

5.e.2.ii. At least two agents must verify that the card, objects drawn, and previously designated arrangement were valid for the game in play. §543.8(e)(2)(ii) T§4(e)(2)(ii)

5.e.2.iii. Where an automated verification method is available, verification by such method is acceptable. §543.8(e)(2)(iii) T§4(e)(2)(iii)

5.e.3. Validation. §543.8(e)(3) T§4(e)(3)

5.e.3.i. For manual payouts, at least two agents must determine the validity of the claim prior to the payment of a prize. The system may serve as one of the validators. §543.8(e)(3)(i) T§4(e)(3)(i)

5.e.3.ii. For automated payouts, the system may serve as the sole validator of the claim. §543.8(e)(3)(ii) T§4(e)(3)(ii)

5.e.4. Verification. §543.8(e)(4) T§4(e)(4)

5.e.4.i. For manual payouts, at least two agents must verify that the winning pattern has been achieved on the winning card prior to the payment of a prize. The system may serve as one of the verifiers. §543.8(e)(4)(i) T§4(e)(4)(i)

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

5.e.5. Authorization and signatures. §543.8(e)(5) T§4(e)(5)

5.e.5.i. At least two agents must authorize, sign, and witness all manual prize payouts above $1,200, or a lower threshold as authorized by management and approved by the TGRA. §543.8(e)(5)(i) T§4(e)(5)(i)

5.e.5.ii. Manual prize payouts above the following threshold (or a lower threshold, as authorized by management and approved by TGRA) must require one of the two signatures and verifications to be a supervisory or management employee independent of the operation of Class II Gaming System bingo: §543.8(e)(5)(ii) T§4(e)(5)(ii)

5.e.5.ii.A. $5,000 for a Tier A facility; §543.8(e)(5)(ii)(A) T§4(e)(5)(ii)(A)

5.e.5.ii.B. $10,000 at a Tier B facility; §543.8(e)(5)(ii)(B) T§4(e)(5)(ii)(B)

5.e.5.ii.C. $20,000 for a Tier C facility; or §543.8(e)(5)(ii)(C) T§4(e)(5)(ii)(C)

5.e.5.ii.D. $50,000 for a Tier C facility with over $100,000,000 in gross gaming revenues. §543.8(e)(5)(ii)(D) T§4(e)(5)(ii)(D)

5.e.5.iii. The predetermined thresholds, whether set at the MICS level or lower, must be authorized by management, approved by the TGRA, documented, and maintained. §543.8(e)(5)(iii) T§4(e)(5)(iii)

5.e.5.iv. A Class II gaming system may substitute for one authorization/signature verifying, validating or authorizing a winning card, but may not substitute for a supervisory or management authorization/signature. §543.8(e)(5)(iv) T§4(e)(5)(iv)

5.e.6. Payout records, including manual payout records, must include the following information: §543.8(e)(6) T§4(e)(6)

5.e.6.i. Date and time; §543.8(e)(6)(i) T§4(e)(6)(i)

5.e.6.ii. Amount of the payout (alpha & numeric for player interface payouts); and §543.8(e)(6)(ii) T§4(e)(6)(ii)

5.e.6.iii. Bingo card identifier or player interface identifier. §543.8(e)(6)(iii) T§4(e)(6)(iii)

5.e.6.iv. Manual payout records must also include the following: §543.8(e)(6)(iv) T§4(e)(6)(iv)

5.e.6.iv.A. Game name or number; §543.8(e)(6)(iv)(A) T§4(e)(6)(iv)(A)

5.e.6.iv.B. Description of pattern covered, such as cover-all or four corners; §543.8(e)(6)(iv)(B) T§4(e)(6)(iv)(B)

5.e.6.iv.C. Signature of all, but not less than two, agents involved in the transaction; §543.8(e)(6)(iv)(C) T§4(e)(6)(iv)(C)

5.e.6.iv.D. For override transactions, verification by a supervisory or management agent independent of the transaction; and §543.8(e)(6)(iv)(D) T§4(e)(6)(iv)(D)

5.e.6.iv.E. Any other information necessary to substantiate the payout. §543.8(e)(6)(iv)(E) T§4(e)(6)(iv)(E)

5.f. Cash and cash equivalent controls. §543.8(f) T§4(f)

5.f.1. Cash or cash equivalents exchanged between two persons must be counted independently by at least two agents and reconciled to the recorded amounts at the end of each shift or session. Unexplained variances must be documented and maintained. Unverified transfers of cash or cash equivalents are prohibited. §543.8(f)(1) T§4(f)(1)

5.f.2. Procedures must be implemented to control cash or cash equivalents based on the amount of the transaction. These procedures must include documentation by shift, session, or other relevant time period of the following: §543.8(f)(2) T§4(f)(2)

    5.f.2.i.   Inventory, including any increases or decreases; §543.8(f)(2)(i) T§4(f)(2)(i)

    5.f.2.ii.   Transfers; §543.8(f)(2)(ii) T§4(f)(2)(ii)

    5.f.2.iii.   Exchanges, including acknowledging signatures or initials; and §543.8(f)(2)(iii) T§4(f)(2)(iii)

    5.f.2.iv.   Resulting variances. §543.8(f)(2)(iv) T§4(f)(2)(iv)

5.f.3. Any change to control of accountability, exchange, or transfer requires that the cash or cash equivalents be counted and recorded independently by at least two agents and reconciled to the recorded amount. §543.8(f)(3) T§4(f)(3)

5.g. Technologic aids to the play of bingo. Controls must be established and procedures implemented to safeguard the integrity of technologic aids to the play of bingo during installations, operations, modifications, removal and retirements. Such procedures must include the following: §543.8(g) T§4(g)

5.g.1. Shipping and receiving. §543.8(g)(1) T§4(g)(1)

    5.g.1.i.   A communication procedure must be established between the supplier, the gaming operation, and the TGRA to properly control the shipping and receiving of all software and hardware components. Such procedures must include: §543.8(g)(1)(i) T§4(g)(1)(i)

        5.g.1.i.A.   Notification of pending shipments must be provided to the TGRA by the gaming operation; §543.8(g)(1)(i)(A) T§4(g)(1)(i)(A)

        5.g.1.i.B.   Certification in accordance with 25 CFR part 547; §543.8(g)(1)(i)(B) T§4(g)(1)(i)(B)

        5.g.1.i.C.   Notification from the supplier to the TGRA, or the gaming operation as approved by the TGRA, of the shipping date and expected date of delivery. The shipping notification must include: §543.8(g)(1)(i)(C) T§4(g)(1)(i)(C)

            5.g.1.i.C.1.   Name and address of the supplier; §543.8(g)(1)(i)(C)(1) T§4(g)(1)(i)(C)(1)

            5.g.1.i.C.2.   Description of shipment; §543.8(g)(1)(i)(C)(2) T§4(g)(1)(i)(C)(2)

            5.g.1.i.C.3.   For player interfaces: a serial number; §543.8(g)(1)(i)(C)(3) T§4(g)(1)(i)(C)(3)

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

            5.g.1.i.C.5.   Method of shipment; and §543.8(g)(1)(i)(C)(5) T§4(g)(1)(i)(C)(5)

            5.g.1.i.C.6.   Expected date of delivery. §543.8(g)(1)(i)(C)(6) T§4(g)(1)(i)(C)(6)

    5.g.1.ii.   Procedures must be implemented for the exchange of Class II gaming system components for maintenance and replacement. §543.8(g)(1)(ii) T§4(g)(1)(ii)

    5.g.1.iii. Class II gaming system components must be shipped in a secure manner to deter unauthorized access. §543.8(g)(1)(iii) T§4(g)(1)(iii)

    5.g.1.iv. The TGRA, or its designee, must receive all Class II gaming system components and game play software packages, and verify the contents against the shipping notification. §543.8(g)(1)(iv) T§4(g)(1)(iv)

5.g.2. Access credential control methods. §543.8(g)(2) T§4(g)(2)

    5.g.2.i.   Controls must be established to restrict access to the Class II gaming system components, as set forth in § 543.20, Information and Technology. §543.8(g)(2)(i) T§4(g)(2)(i)

    5.g.2.ii.   [Reserved] §543.8(g)(2)(ii) T§4(g)(2)(ii)

5.g.3. Recordkeeping and audit processes. §543.8(g)(3) T§4(g)(3)

    5.g.3.i.   The gaming operation must maintain the following records, as applicable, related to installed game servers and player interfaces: §543.8(g)(3)(i) T§4(g)(3)(i)

        5.g.3.i.A.   Date placed into service; §543.8(g)(3)(i)(A) T§4(g)(3)(i)(A)

        5.g.3.i.B.   Date made available for play; §543.8(g)(3)(i)(B) T§4(g)(3)(i)(B)

        5.g.3.i.C.   Supplier; §543.8(g)(3)(i)(C) T§4(g)(3)(i)(C)

        5.g.3.i.D.   Software version; §543.8(g)(3)(i)(D) T§4(g)(3)(i)(D)

        5.g.3.i.E.   Serial number; §543.8(g)(3)(i)(E) T§4(g)(3)(i)(E)

        5.g.3.i.F.   Game title; §543.8(g)(3)(i)(F) T§4(g)(3)(i)(F)

        5.g.3.i.G.   Asset and/or location number; §543.8(g)(3)(i)(G) T§4(g)(3)(i)(G)

5.g.3.i.H. Seal number; and §543.8(g)(3)(i)(H) T§4(g)(3)(i)(H)

5.g.3.i.I. Initial meter reading. §543.8(g)(3)(i)(I) T§4(g)(3)(i)(I)

5.g.3.ii. Procedures must be implemented for auditing such records in accordance with § 543.23, Audit and Accounting. §543.8(g)(3)(ii) T§4(g)(3)(ii)

5.g.4. System software signature verification. §543.8(g)(4) T§4(g)(4)

5.g.4.i. Procedures must be implemented for system software verifications. These procedures must include comparing signatures generated by the verification programs required by 25 CFR 547.8, to the signatures provided in the independent test laboratory letter for that software version. §543.8(g)(4)(i) T§4(g)(4)(i)

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

5.g.4.iii. Procedures must be implemented for investigating and resolving any software verification variances. §543.8(g)(4)(iii) T§4(g)(4)(iii)

5.g.4.iv. Internal audits must be conducted as set forth in § 543.23, Audit and Accounting. Such audits must be documented. §543.8(g)(4)(iv) T§4(g)(4)(iv)

5.g.5. Installation testing. §543.8(g)(5) T§4(g)(5)

5.g.5.i. Testing must be completed during the installation process to verify that the player interface has been properly installed. This must include testing of the following, as applicable: §543.8(g)(5)(i) T§4(g)(5)(i)

5.g.5.i.A. Communication with the Class II gaming system; §543.8(g)(5)(i)(A) T§4(g)(5)(i)(A)

5.g.5.i.B. Communication with the accounting system; §543.8(g)(5)(i)(B) T§4(g)(5)(i)(B)

5.g.5.i.C. Communication with the player tracking system; §543.8(g)(5)(i)(C) T§4(g)(5)(i)(C)

5.g.5.i.D. Currency and vouchers to bill acceptor; §543.8(g)(5)(i)(D) T§4(g)(5)(i)(D)

5.g.5.i.E. Voucher printing; §543.8(g)(5)(i)(E) T§4(g)(5)(i)(E)

5.g.5.i.F. Meter incrementation; §543.8(g)(5)(i)(F) T§4(g)(5)(i)(F)

5.g.5.i.G. Pay table, for verification; §543.8(g)(5)(i)(G) T§4(g)(5)(i)(G)

5.g.5.i.H. Player interface denomination, for verification; §543.8(g)(5)(i)(H) T§4(g)(5)(i)(H)

5.g.5.i.I. All buttons, to ensure that all are operational and programmed appropriately; §543.8(g)(5)(i)(I) T§4(g)(5)(i)(I)

5.g.5.i.J. System components, to ensure that they are safely installed at location; and §543.8(g)(5)(i)(J) T§4(g)(5)(i)(J)

5.g.5.i.K. Locks, to ensure that they are secure and functioning. §543.8(g)(5)(i)(K) T§4(g)(5)(i)(K)

5.g.5.ii. [Reserved] §543.8(g)(5)(ii) T§4(g)(5)(ii)

5.g.6. Display of rules and necessary disclaimers. The TGRA or the operation must verify that all game rules and disclaimers are displayed at all times or made readily available to the player upon request, as required by 25 CFR part 547; §543.8(g)(6) T§4(g)(6)

5.g.7. TGRA approval of all technologic aids before they are offered for play. §543.8(g)(7) T§4(g)(7)

5.g.8. All Class II gaming equipment must comply with 25 CFR part 547, Minimum Technical Standards for Gaming Equipment Used With the Play of Class II Games; and §543.8(g)(8) T§4(g)(8)

5.g.9. Dispute resolution. §543.8(g)(9) T§4(g)(9)

5.h. Operations. §543.8(h) T§4(h)

5.h.1. Malfunctions. Procedures must be implemented to investigate, document and resolve malfunctions. Such procedures must address the following: §543.8(h)(1) T§4(h)(1)

5.h.1.i. Determination of the event causing the malfunction; §543.8(h)(1)(i) T§4(h)(1)(i)

5.h.1.ii. Review of relevant records, game recall, reports, logs, surveillance records; §543.8(h)(1)(ii) T§4(h)(1)(ii)

5.h.1.iii. Repair or replacement of the Class II gaming component; and §543.8(h)(1)(iii) T§4(h)(1)(iii)

5.h.1.iv. Verification of the integrity of the Class II gaming component before restoring it to operation. §543.8(h)(1)(iv) T§4(h)(1)(iv)

5.h.2. Removal, retirement and/or destruction. Procedures must be implemented to retire or remove any or all associated components of a Class II gaming system from operation. Procedures must include the following: §543.8(h)(2) T§4(h)(2)

5.h.2.i. For player interfaces and components that accept cash or cash equivalents: §543.8(h)(2)(i) T§4(h)(2)(i)

5.h.2.i.A. Coordinate with the drop team to perform a final drop; §543.8(h)(2)(i)(A) T§4(h)(2)(i)(A)

5.h.2.i.B.   Collect final accounting information such as meter readings, drop and payouts; §543.8(h)(2)(i)(B) T§4(h)(2)(i)(B)

5.h.2.i.C.   Remove and/or secure any or all associated equipment such as locks, card reader, or ticket printer from the retired or removed component; and §543.8(h)(2)(i)(C) T§4(h)(2)(i)(C)

5.h.2.i.D.   Document removal, retirement, and/or destruction. §543.8(h)(2)(i)(D) T§4(h)(2)(i)(D)

5.h.2.ii.   For removal of software components: §543.8(h)(2)(ii) T§4(h)(2)(ii)

5.h.2.ii.A.   Purge and/or return the software to the license holder; and §543.8(h)(2)(ii)(A) T§4(h)(2)(ii)(A)

5.h.2.ii.B.   Document the removal. §543.8(h)(2)(ii)(B) T§4(h)(2)(ii)(B)

5.h.2.iii.   For other related equipment such as blowers, cards, interface cards: §543.8(h)(2)(iii) T§4(h)(2)(iii)

5.h.2.iii.A.   Remove and/or secure equipment; and §543.8(h)(2)(iii)(A) T§4(h)(2)(iii)(A)

5.h.2.iii.B.   Document the removal or securing of equipment. §543.8(h)(2)(iii)(B) T§4(h)(2)(iii)(B)

5.h.2.iv.   For all components: §543.8(h)(2)(iv) T§4(h)(2)(iv)

5.h.2.iv.A.   Verify that unique identifiers, and descriptions of removed/retired components are recorded as part of the retirement documentation; and §543.8(h)(2)(iv)(A) T§4(h)(2)(iv)(A)

5.h.2.iv.B.   Coordinate with the accounting department to properly retire the component in the system records. §543.8(h)(2)(iv)(B) T§4(h)(2)(iv)(B)

5.h.2.v.   Where the TGRA authorizes destruction of any Class II gaming system components, procedures must be developed to destroy such components. Such procedures must include the following: §543.8(h)(2)(v) T§4(h)(2)(v)

5.h.2.v.A.   Methods of destruction; §543.8(h)(2)(v)(A) T§4(h)(2)(v)(A)

5.h.2.v.B.   Witness or surveillance of destruction; §543.8(h)(2)(v)(B) T§4(h)(2)(v)(B)

5.h.2.v.C.   Documentation of all components destroyed; and §543.8(h)(2)(v)(C) T§4(h)(2)(v)(C)

5.h.2.v.D.   Signatures of agent(s) destroying components attesting to destruction. §543.8(h)(2)(v)(D) T§4(h)(2)(v)(D)

5.i.   Vouchers. §543.8(i) T§4(i)

5.i.1.   Controls must be established and procedures implemented to: §543.8(i)(1) T§4(i)(1)

5.i.1.i.   Verify the authenticity of each voucher redeemed. §543.8(i)(1)(i) T§4(i)(1)(i)

5.i.1.ii.   If the voucher is valid, verify that the patron is paid the appropriate amount. §543.8(i)(1)(ii) T§4(i)(1)(ii)

5.i.1.iii.   Document the payment of a claim on a voucher that is not physically available or a voucher that cannot be validated such as a mutilated, expired, lost, or stolen voucher. §543.8(i)(1)(iii) T§4(i)(1)(iii)

5.i.1.iv.   Retain payment documentation for reconciliation purposes. §543.8(i)(1)(iv) T§4(i)(1)(iv)

5.i.1.v.   For manual payment of a voucher of $500 or more, require a supervisory employee to verify the validity of the voucher prior to payment. §543.8(i)(1)(v) T§4(i)(1)(v)

5.i.2.   Vouchers paid during a period while the voucher system is temporarily out of operation must be marked "paid" by the cashier. §543.8(i)(2) T§4(i)(2)

5.i.3.   Vouchers redeemed while the voucher system was temporarily out of operation must be validated as expeditiously as possible upon restored operation of the voucher system. §543.8(i)(3) T§4(i)(3)

5.i.4.   Paid vouchers must be maintained in the cashier's accountability for reconciliation purposes. §543.8(i)(4) T§4(i)(4)

5.i.5.   Unredeemed vouchers can only be voided in the voucher system by supervisory employees. The accounting department will maintain the voided voucher, if available. §543.8(i)(5) T§4(i)(5)

5.j.   All relevant controls from § 543.20, Information and Technology will apply. §543.8(j) T§4(j)

5.k.   Revenue Audit. Standards for revenue audit of bingo are contained in § 543.24, Revenue Audit. §543.8(k) T§4(k)

5.l.   Variance. The operation must establish, as approved by the TGRA, the threshold level at which a variance, including deviations from the mathematical expectations required by 25 CFR 547.4, will be reviewed to determine the cause. Any such review must be documented. §543.8(l) T§4(l)

6. Pull tab standards T§5

Note: this section is derived from "What are the minimum internal control standards for pull tabs? §543.9"

6.a. Supervision. Supervision must be provided as needed for pull tab operations and over pull tab storage areas by an agent(s) with authority equal to or greater than those being supervised. §543.9(a) T§5(a)

6.b. Pull tab inventory. Controls must be established and procedures implemented to ensure that: §543.9(b) T§5(b)

  6.b.1. Access to pull tabs is restricted to authorized agents; §543.9(b)(1) T§5(b)(1)

  6.b.2. The pull tab inventory is controlled by agents independent of pull tab sales; §543.9(b)(2) T§5(b)(2)

  6.b.3. Pull tabs exchanged between agents are secured and independently controlled; §543.9(b)(3) T§5(b)(3)

  6.b.4. Increases or decreases to pull tab inventory are recorded, tracked, and reconciled; and §543.9(b)(4) T§5(b)(4)

  6.b.5. Pull tabs are maintained in a secure location, accessible only to authorized agents, and with surveillance coverage adequate to identify persons accessing the area. §543.9(b)(5) T§5(b)(5)

6.c. Pull tab sales. §543.9(c) T§5(c)

  6.c.1. Controls must be established and procedures implemented to record, track, and reconcile all pull tab sales and voids. §543.9(c)(1) T§5(c)(1)

  6.c.2. When pull tab sales are recorded manually, total sales must be verified by an agent independent of the pull tab sales being verified. §543.9(c)(2) T§5(c)(2)

  6.c.3. No person may have unrestricted access to pull tab sales records. §543.9(c)(3) T§5(c)(3)

6.d. Winning pull tabs. §543.9(d) T§5(d)

  6.d.1. Controls must be established and procedures implemented to record, track, and reconcile all redeemed pull tabs and pull tab payouts. §543.9(d)(1) T§5(d)(1)

  6.d.2. The redeemed pull tabs must be defaced so that they cannot be redeemed for payment again. §543.9(d)(2) T§5(d)(2)

  6.d.3. Pull tabs that are uniquely identifiable with a machine readable code (including, but not limited to a barcode) may be redeemed, reconciled, and stored by kiosks without the need for defacing, so long as the redeemed pull tabs are secured and destroyed after removal from the kiosk in accordance with the procedures approved by the TGRA. §543.9(d)(3) T§5(d)(3)

  6.d.4. At least two agents must document and verify all prize payouts above $600, or lower threshold as authorized by management and approved by the TGRA. §543.9(d)(4) T§5(d)(4)

    6.d.4.i. An automated method may substitute for one verification. §543.9(d)(4)(i) T§5(d)(4)(i)

    6.d.4.ii. The predetermined threshold must be authorized by management, approved by the TGRA, documented, and maintained. §543.9(d)(4)(ii) T§5(d)(4)(ii)

  6.d.5. Total payout must be calculated and recorded by shift. §543.9(d)(5) T§5(d)(5)

6.e. Pull tab operating funds. §543.9(e) T§5(e)

  6.e.1. All funds used to operate the pull tab game must be accounted for and recorded and all transfers of cash and/or cash equivalents must be verified. §543.9(e)(1) T§5(e)(1)

  6.e.2. All funds used to operate the pull tab game must be independently counted and verified by at least two agents and reconciled to the recorded amounts at the end of each shift or session. §543.9(e)(2) T§5(e)(2)

6.f. Statistical records. §543.9(f) T§5(f)

  6.f.1. Statistical records must be maintained, including (for games sold in their entirety or removed from play) a win-to-write hold percentage as compared to the expected hold percentage derived from the flare. §543.9(f)(1) T§5(f)(1)

  6.f.2. A manager independent of the pull tab operations must review statistical information when the pull tab deal has ended or has been removed from the floor and must investigate any unusual statistical fluctuations. These investigations must be documented, maintained for inspection, and provided to the TGRA upon request. §543.9(f)(2) T§5(f)(2)

6.g. Revenue audit. Standards for revenue audit of pull tabs are contained in § 543.24, Revenue Audit. §543.9(g) T§5(g)

6.h. Variances. The operation must establish, as approved by the TGRA, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented. §543.9(h)

7. Card game standards T§6

Note: This section is derived from "What are the minimum internal control standards for card games? §543.10"

- 7.a. Supervision. Supervision must be provided as needed during the card room operations by an agent(s) with authority equal to or greater than those being supervised. §543.10(a) T§6(a)
    - 7.a.1. A supervisor may function as a dealer without any other supervision if disputes are resolved by supervisory personnel independent of the transaction or independent of the card games department; or §543.10(a)(1) T§6(a)(1)
    - 7.a.2. A dealer may function as a supervisor if not dealing the game. §543.10(a)(2) T§6(a)(2)
- 7.b. Exchanges or transfers. §543.10(b) T§6(b)
    - 7.b.1. Exchanges between table banks and the main card room bank (or cage, if a main card room bank is not used) must be authorized by a supervisor. All exchanges must be evidenced by the use of a lammer unless the exchange of chips, tokens, and/or cash takes place at the table. If table banks are maintained at an imprest level and runners are used for the exchanges at the table, no supervisory authorization is required. §543.10(b)(1) T§6(b)(1)
    - 7.b.2. Exchanges from the main card room bank (or cage, if a main card room bank is not used) to the table banks must be verified by the card room dealer and the runner. §543.10(b)(2) T§6(b)(2)
    - 7.b.3. Transfers between the main card room bank and the cage must be properly authorized and documented. Documentation must be retained for at least 24 hours. §543.10(b)(3) T§6(b)(3)
- 7.c. Playing cards. §543.10(c) T§6(c)
    - 7.c.1. New and used playing cards must be maintained in a secure location, with appropriate surveillance coverage, and accessible only to authorized agents. §543.10(c)(1) T§6(c)(1)
    - 7.c.2. Used playing cards that are not to be re-used must be properly cancelled and removed from service to prevent re-use. The removal and cancellation procedure requires TGRA review and approval. §543.10(c)(2) T§6(c)(2)
    - 7.c.3. Playing cards associated with an investigation must be retained intact and outside of the established removal and cancellation procedure. §543.10(c)(3) T§6(c)(3)
    - 7.c.4. Plastic cards. If a gaming operation uses plastic cards (not plastic-coated cards), the cards may be used for up to three (3) months if the plastic cards are routinely inspected, and washed or cleaned in a manner and time frame approved by the Tribal gaming regulatory authority. §542GL.4(f) T§6(c)(4)
- 7.d. Shill funds. §543.10(d) T§6(d)
    - 7.d.1. Issuance of shill funds must be recorded and have the written approval of the supervisor. §543.10(d)(1) T§6(d)(1)
    - 7.d.2. Returned shill funds must be recorded and verified by a supervisor. §543.10(d)(2) T§6(d)(2)
    - 7.d.3. The replenishment of shill funds must be documented. §543.10(d)(3) T§6(d)(3)
- 7.e. Standards for reconciliation of card room bank. Two agents—one of whom must be a supervisory agent—must independently count the table inventory at the opening and closing of the table and record the following information: §543.10(e) T§6(e)
    - 7.e.1. Date; §543.10(e)(1) T§6(e)(1)
    - 7.e.2. Shift; §543.10(e)(2) T§6(e)(2)
    - 7.e.3. Table number; §543.10(e)(3) T§6(e)(3)
    - 7.e.4. Amount by denomination; §543.10(e)(4) T§6(e)(4)
    - 7.e.5. Amount in total; and §543.10(e)(5) T§6(e)(5)
    - 7.e.6. Signatures of both agents. §543.10(e)(6) T§6(e)(6)
- 7.f. Posted rules. The rules must be displayed or available for patron review at the gaming operation, including rules governing contests, prize payouts, fees, the rake collected, and the placing of antes. §543.10(f) T§6(f)
- 7.g. Promotional progressive pots and pools. §543.10(g) T§6(g)
    - 7.g.1. All funds contributed by players into the pools must be returned when won in accordance with posted rules, and no commission or administrative fee may be withheld. §543.10(g)(1) T§6(g)(1)
        - 7.g.1.i. The payout may be in the form of personal property, such as a car. §543.10(g)(1)(i) T§6(g)(1)(i)
        - 7.g.1.ii. A combination of a promotion and progressive pool may be offered. §543.10(g)(1)(ii) T§6(g)(1)(ii)
    - 7.g.2. The conditions for participating in current card game promotional progressive pots and/or pools must be prominently displayed or available for patron review at the gaming operation. §543.10(g)(2) T§6(g)(2)
    - 7.g.3. Individual payouts for card game promotional progressive pots and/or pools that are $600 or more must be documented at the time of the payout to include the following: §543.10(g)(3) T§6(g)(3)
        - 7.g.3.i. Patron's name; §543.10(g)(3)(i) T§6(g)(3)(i)

7.g.3.ii.   Date of payout; §543.10(g)(3)(ii) T§6(g)(3)(ii)

7.g.3.iii.   Dollar amount of payout and/or nature and dollar value of any non-cash payout; §543.10(g)(3)(iii) T§6(g)(3)(iii)

7.g.3.iv.   The signature of the agent completing the transaction attesting to the disbursement of the payout; and §543.10(g)(3)(iv) T§6(g)(3)(iv)

7.g.3.v.   Name of contest/tournament. §543.10(g)(3)(v) T§6(g)(3)(v)

7.g.3.vi.   Surveillance shall be notified for verification, prior to payout. T§6(g)(3)(vi)

7.g.4.   If the cash (or cash equivalent) payout for the card game promotional progressive pot and/or pool is less than $600, documentation must be created to support accountability of the bank from which the payout was made. §543.10(g)(4) T§6(g)(4)

7.g.5.   Rules governing current promotional pools must be conspicuously posted in the card room and/or available in writing for patron review. The rules must designate: §543.10(g)(5) T§6(g)(5)

7.g.5.i.   The amount of funds to be contributed from each pot; §543.10(g)(5)(i) T§6(g)(5)(i)

7.g.5.ii.   What type of hand it takes to win the pool; §543.10(g)(5)(ii) T§6(g)(5)(ii)

7.g.5.iii.   How the promotional funds will be paid out; §543.10(g)(5)(iii) T§6(g)(5)(iii)

7.g.5.iv.   How/when the contributed funds are added to the pools; and §543.10(g)(5)(iv) T§6(g)(5)(iv)

7.g.5.v.   Amount/percentage of funds allocated to primary and secondary pools, if applicable. §543.10(g)(5)(v) T§6(g)(5)(v)

7.g.6.   Promotional pool contributions must not be placed in or near the rake circle, in the drop box, or commingled with gaming revenue from card games or any other gambling game. §543.10(g)(6) T§6(g)(6)

7.g.7.   The amount of the pools must be conspicuously displayed in the card room. §543.10(g)(7) T§6(g)(7)

7.g.8.   At least once each day that the game is offered, the posted pool amount must be updated to reflect the current pool amount. §543.10(g)(8) T§6(g)(8)

7.g.9.   At least once each day that the game is offered, agents independent of the card room must reconcile the increases to the posted pool amount to the cash previously counted or received by the cage. §543.10(g)(9) T§6(g)(9)

7.g.10. All decreases to the pool must be properly documented, including a reason for the decrease. §543.10(g)(10) T§6(g)(10)

7.g.11. Promotional funds removed from the card game must be placed in a locked container. §543.10(g)(11) T§6(g)(11)

7.g.11.i.   Agents authorized to transport the locked container are precluded from having access to the contents keys. §543.10(g)(11)(i) T§6(g)(11)(i)

7.g.11.ii.   The contents key must be maintained by a department independent of the card room. §543.10(g)(11)(ii) T§6(g)(11)(ii)

7.g.11.iii.   At least once a day, the locked container must be removed by two agents, one of whom is independent of the card games department, and transported directly to the cage or other secure room to be counted, recorded, and verified, prior to accepting the funds into cage accountability. §543.10(g)(11)(iii) T§6(g)(11)(iii)

7.h.   Variances. The operation must establish, as approved by the TGRA, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented. §543.10(h) T§6(h)

8. Promotion and gaming tracking system standards T§7

Note: This section is derived from "What are the minimum internal control standards for Promotions and player tracking systems? §543.12 and is duplicated verbatim in §542GL.6.

8.a. Supervision. Supervision must be provided as needed for Promotions and player tracking by an agent(s) with authority equal to or greater than those being supervised. §543.12(a) T§7(a)

8.b. The gaming operation marketing Department shall submit all promotions and changes to existing promotions to the TGRA for approval of fairness and integrity 30 days prior to implementation or with request of waiver approval for less than 30 days. T§7(b)

8.c. . The rules of the Promotion must be displayed or made readily available to patron upon request.

8.d. Promotions rules require TGRA approval in advance and must include the following: §543.12(b) T§7(c)

    8.d.1. Promotion agenda – detailed dates and times of the promotion. T§7(c)(1)

    8.d.2. The rules of play; §543.12(b)(1) T§7(c)(2)

    8.d.3. The nature and value of the associated prize(s) or cash award(s); §543.12(b)(2) T§7(c)(3)

    8.d.4. Any restrictions or limitations on participant eligibility; §543.12(b)(3) T§7(c)(4)

    8.d.5. The date(s), time(s), and location(s) for the associated promotional activity or activities; §543.12(b)(4) T§7(c)(5)

    8.d.6. Any other restrictions or limitations, including any related to the claim of prizes or cash awards; §543.12(b)(5) T§7(c)(6)

    8.d.7. The announcement date(s), time(s), and location(s) for the winning entry or entries; and §543.12(b)(6) T§7(c)(7)

    8.d.8. Rules governing promotions offered across multiple gaming operations, third party sponsored promotions, and joint promotions involving third parties. §543.12(b)(7) T§7(c)(8)

8.e. The TGRA shall be notified immediately for any cancelled promotions. T§7(d)

8.f. All promotional items, awards, gifts in a value in excess of amount determined by operations management, as approved by the TGRA each will be inventoried monthly for accountability. Documentation will be maintained stating beginning inventory, issuance and remaining balance as applicable. T§7(e)

8.g. If available, player tracking systems will be utilized to create promotions and events, track inventory, and account for distribution of promotional items, cash, comps, free play, and rewards. T§7(f)

8.h. Promotional items, rewards, gifts, and cash give a ways at a value determined by operations management, as approved by the TGRA will be tracked for IRS 1099 issuance. T§7(g)

8.i. All event and promotions will comply with BSA/AML regulations. T§7(h)

8.j. The rules of the Promotion must be displayed and made readily available to patrons upon request. T§7(i)

8.k. Prior to any marketing media event, or event involving costumes, operations shall give the TGRA proper notification. T§7(j)

8.l. Player tracking systems and Promotions. §543.12(c) T§7(k)

    8.l.1. The patron tracking system shall be secured by IT so as to prevent unauthorized access. T§7(k)(1)

    8.l.2. Changes to the player tracking systems, promotion and external bonusing system parameters, which control features such as the awarding of bonuses, the issuance of cashable credits, non-cashable credits, coupons and vouchers, must be performed under the authority of supervisory agents, independent of the department initiating the change. Alternatively, the changes may be performed by supervisory agents of the department initiating the change if sufficient documentation is generated and the propriety of the changes are randomly verified by supervisory agents independent of the department initiating the change on a monthly basis. §543.12(c)(1) T§7(k)(2)

    8.l.3. All other changes to the player tracking system must be appropriately documented. §543.12(c)(2) T§7(k)(3)

    8.l.4. The casino may not delete or destroy specific computerized customer gaming activity information (prior to the end of the five-year retention period), such as player rating records. The more limited trip history records (which only summarize the total funds from a customer's multi-day trip and the most recent trips, usually between three and nine trips) are not allowed. T§7(k)(4)

8.m. Marketing/Purchasing Standards T§7(l)

    8.m.1. Expenses will be appropriately accrued for accurate and transparent performance. T§7(l)(1)

    8.m.2. Media invoices and purchase orders will provide itemization for transparency. T§7(l)(2)

8.n. Variances. The operation must establish, as approved by the TGRA, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented. §543.12(d) T§7(m)

9. Complimentary services standards T§8

Note: This section is derived from "What are the minimum internal control standards for complimentary services or items? §543.13 and is duplicated verbatim in §542GL.7)

- 9.a. Supervision. Supervision must be provided as needed for approval of complimentary services by an agent(s) with authority equal to or greater than those being supervised. §543.13(a) T§8(a)
- 9.b. Complimentary services or items. Controls must be established and procedures implemented for complimentary services or items that address the following: §543.13(b) T§8(b)
    - 9.b.1. A matrix showing the Agents authorized to approve the issuance of complimentary services or items, including levels of authorization; §543.13(b)(1) T§8(b)(1)
    - 9.b.2. Limits and conditions on the approval and issuance of complimentary services or items; §543.13(b)(2) T§8(b)(2)
    - 9.b.3. Making and documenting changes to conditions or limits on the approval and issuance of complimentary services or items; §543.13(b)(3) T§8(b)(3)
    - 9.b.4. Documenting and recording the authorization, issuance, and redemption of complimentary services or items, including cash and non-cash gifts; §543.13(b)(4) T§8(b)(4)
        - 9.b.4.i.   Records must include the following for all complimentary items and services equal to or exceeding an amount established by the gaming operation and approved by the TGRA: §543.13(b)(4)(i) T§8(b)(4)(i)
            - 9.b.4.i.A.   Name of patron who received the complimentary service or item; §543.13(b)(4)(i)(A) T§8(b)(4)(i)(A)
            - 9.b.4.i.B.   Name(s) of issuer(s) of the complimentary service or item; §543.13(b)(4)(i)(B) T§8(b)(4)(i)(B)
            - 9.b.4.i.C.   The actual cash value of the complimentary service or item; §543.13(b)(4)(i)(C) T§8(b)(4)(i)(C)
            - 9.b.4.i.D.   The type of complimentary service or item (i.e., food, beverage); and §543.13(b)(4)(i)(D) T§8(b)(4)(i)(D)
            - 9.b.4.i.E.   Date the complimentary service or item was issued. §543.13(b)(4)(i)(E) T§8(b)(4)(i)(E)
    - 9.b.5. A current comp matrix must be provided to the TGRA. T§8(b)(5)
    - 9.b.6. An accounting auditor or operational management, separate from the department being reviewed, must review the reports required in this section at least monthly. These reports shall be made available to the TGRA, or other entity designated by the Tribe. T§8(b)(6)
- 9.c. All Comps shall be system generated or issued on a preprinted sequentially numbered (manual) "Comp slip" and shall be issued only to patrons of the gaming operations. T§8(c)
- 9.d. No Primary Management Official, or other employees designated as ineligible by the operation, shall be authorized to receive Complimentary items. T§8(d)
- 9.e. No Key employee, Primary Management Official or person cohabitating or sharing a residence with such persons, shall be authorized to participate in promotional drawings or contests. T§8(e)
- 9.f. Complimentary services and items records must be summarized and reviewed for proper authorization and compliance with established authorization thresholds. §543.13(c) T§8(f)
    - 9.f.1. A detailed reporting of complimentary services or items transactions that meet an established threshold approved by the TGRA must be prepared at least monthly. §543.13(c)(1) T§8(f)(1)
    - 9.f.2. The detailed report must be forwarded to management for review. §543.13(c)(2) T§8(f)(2)
- 9.g. Variances. The operation must establish, as approved by the TGRA, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented. §543.13(d) T§8(g)

10. Patron deposits and cashless systems standards T§9

Note: This section is derived from "What are the minimum internal control standards for patron deposit accounts and cashless systems? §543.14 and is duplicated verbatim in §542GL.8.

10.a. Supervision. Supervision must be provided as needed for patron deposit accounts and cashless systems by an agent(s) with authority equal to or greater than those being supervised. §543.14(a) T§9(a)

10.b. Patron deposit accounts and cashless systems. §543.14(b) T§9(b)

10.b.1. Smart cards cannot maintain the only source of account data. §543.14(b)(1) T§9(b)(1)

10.b.2. Establishment of patron deposit accounts. The following standards apply when a patron establishes an account. §543.14(b)(2) T§9(b)(2)

10.b.2.i. The patron must appear at the gaming operation in person, at a designated area of accountability, and present valid government issued picture identification; and §543.14(b)(2)(i) T§9(b)(2)(i)

10.b.2.ii. An agent must examine the patron's identification and record the following information: §543.14(b)(2)(ii) T§9(b)(2)(ii)

10.b.2.ii.A. Type, number, and expiration date of the identification; §543.14(b)(2)(ii)(A) T§9(b)(2)(ii)(A)

10.b.2.ii.B. Patron's name; §543.14(b)(2)(ii)(B) T§9(b)(2)(ii)(B)

10.b.2.ii.C. A unique account identifier; §543.14(b)(2)(ii)(C) T§9(b)(2)(ii)(C)

10.b.2.ii.D. Date the account was opened; and §543.14(b)(2)(ii)(D) T§9(b)(2)(ii)(D)

10.b.2.ii.E. The agent's name. §543.14(b)(2)(ii)(E) T§9(b)(2)(ii)(E)

10.b.3. The patron must sign the account documentation before the agent may activate the account. §543.14(b)(3) T§9(b)(3)

10.b.4. The agent or cashless system must provide the patron deposit account holder with a secure method of access. §543.14(b)(4) T§9(b)(4)

10.c. Patron deposits, withdrawals and adjustments. §543.14(c) T§9(c)

10.c.1. Prior to the patron making a deposit or withdrawal from a patron deposit account, the agent or cashless system must verify the patron deposit account, the patron identity, and availability of funds. A personal identification number (PIN) is an acceptable form of verifying identification. §543.14(c)(1) T§9(c)(1)

10.c.2. Adjustments made to the patron deposit accounts must be performed by an agent. §543.14(c)(2) T§9(c)(2)

10.c.3. When a deposit, withdrawal, or adjustment is processed by an agent, a transaction record must be created containing the following information: §543.14(c)(3) T§9(c)(3)

10.c.3.i. Same document number on all copies; §543.14(c)(3)(i) T§9(c)(3)(i)

10.c.3.ii. Type of transaction, (deposit, withdrawal, or adjustment); §543.14(c)(3)(ii) T§9(c)(3)(ii)

10.c.3.iii. Name or other identifier of the patron; §543.14(c)(3)(iii) T§9(c)(3)(iii)

10.c.3.iv. The unique account identifier; §543.14(c)(3)(iv) T§9(c)(3)(iv)

10.c.3.v. Patron signature for withdrawals, unless a secured method of access is utilized; §543.14(c)(3)(v) T§9(c)(3)(v)

10.c.3.vi. For adjustments to the account, the reason for the adjustment; §543.14(c)(3)(vi) T§9(c)(3)(vi)

10.c.3.vii. Date and time of transaction; §543.14(c)(3)(vii) T§9(c)(3)(vii)

10.c.3.viii. Amount of transaction; §543.14(c)(3)(viii) T§9(c)(3)(viii)

10.c.3.ix. Nature of deposit, withdrawal, or adjustment (cash, check, chips); and §543.14(c)(3)(ix) T§9(c)(3)(ix)

10.c.3.x. Signature of the agent processing the transaction. §543.14(c)(3)(x) T§9(c)(3)(x)

10.c.4. When a patron deposits or withdraws funds from a patron deposit account electronically, the following must be recorded: §543.14(c)(4) T§9(c)(4)

10.c.4.i. Date and time of transaction; §543.14(c)(4)(i) T§9(c)(4)(i)

10.c.4.ii. Location (player interface, kiosk); §543.14(c)(4)(ii) T§9(c)(4)(ii)

10.c.4.iii. Type of transaction (deposit, withdrawal); §543.14(c)(4)(iii) T§9(c)(4)(iii)

10.c.4.iv. Amount of transaction; and §543.14(c)(4)(iv) T§9(c)(4)(iv)

10.c.4.v. The unique account identifier. §543.14(c)(4)(v) T§9(c)(4)(v)

10.c.5. Patron deposit account transaction records must be available to the patron upon reasonable request. §543.14(c)(5) T§9(c)(5)

10.c.6. If electronic funds transfers are made to or from a gaming operation bank account for patron deposit account funds, the bank account must be dedicated and may not be used for any other types of transactions. §543.14(c)(6) T§9(c)(6)

10.d. Variances. The operation must establish, as approved by the TGRA, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented. §543.14(d) T§9(d)

11. Lines of credit standards T§10

Note: This section is derived from "What are the minimum internal control standards for lines of credit? §543.15" which is duplicated verbatim in §542GL.9.

11.a. Supervision. Supervision must be provided as needed for lines of credit by an agent(s) with authority equal to or greater than those being supervised. §543.15(a) T§10(a)

11.b. Establishment of lines of credit policy. §543.15(b) T§10(b)

11.b.1. If a gaming operation extends lines of credit, controls must be established and procedures implemented to safeguard the assets of the gaming operation. Such controls must include a lines of credit policy including the following: §543.15(b)(1) T§10(b)(1)

11.b.1.i. A process for the patron to apply for, modify, and/or re-establish lines of credit, to include required documentation and credit line limit; §543.15(b)(1)(i) T§10(b)(1)(i)

11.b.1.ii. Authorization levels of credit issuer(s); §543.15(b)(1)(ii) T§10(b)(1)(ii)

11.b.1.iii. Identification of agents authorized to issue lines of credit; §543.15(b)(1)(iii) T§10(b)(1)(iii)

11.b.1.iv. A process for verifying an applicant's credit worthiness; §543.15(b)(1)(iv) T§10(b)(1)(iv)

11.b.1.v. A system for recording patron information, to include: §543.15(b)(1)(v) T§10(b)(1)(v)

11.b.1.v.A. Name, current address, and signature; §543.15(b)(1)(v)(A) T§10(b)(1)(v)(A)

11.b.1.v.B. Identification credential; §543.15(b)(1)(v)(B) T§10(b)(1)(v)(B)

11.b.1.v.C. Authorized credit line limit; §543.15(b)(1)(v)(C) T§10(b)(1)(v)(C)

11.b.1.v.D. Documented approval by an agent authorized to approve credit line limits; §543.15(b)(1)(v)(D) T§10(b)(1)(v)(D)

11.b.1.v.E. Date, time and amount of credit issuances and payments; and §543.15(b)(1)(v)(E) T§10(b)(1)(v)(E)

11.b.1.v.F. Amount of available credit. §543.15(b)(1)(v)(F) T§10(b)(1)(v)(F)

11.b.1.vi. A process for issuing lines of credit to: §543.15(b)(1)(vi) T§10(b)(1)(vi)

11.b.1.vi.A. Verify the patron's identity; §543.15(b)(1)(vi)(A) T§10(b)(1)(vi)(A)

11.b.1.vi.B. Notify the patron of the lines of credit terms, including obtaining patron's written acknowledgment of the terms by signature; §543.15(b)(1)(vi)(B) T§10(b)(1)(vi)(B)

11.b.1.vi.C. Complete a uniquely identified, multi-part, lines of credit issuance form, such as a marker or counter check, which includes the terms of the lines of credit transaction; §543.15(b)(1)(vi)(C) T§10(b)(1)(vi)(C)

11.b.1.vi.D. Obtain required signatures; §543.15(b)(1)(vi)(D) T§10(b)(1)(vi)(D)

11.b.1.vi.E. Determine the amount of the patron's available lines of credit; §543.15(b)(1)(vi)(E) T§10(b)(1)(vi)(E)

11.b.1.vi.F. Update the credit balance record at the time of each transaction to ensure that lines of credit issued are within the established limit and balance for that patron; and §543.15(b)(1)(vi)(F) T§10(b)(1)(vi)(F)

11.b.1.vi.G. Require the agent issuing the lines of credit to be independent of the agent who authorized the lines of credit. §543.15(b)(1)(vi)(G) T§10(b)(1)(vi)(G)

11.b.1.vii. All Credit extensions shall be approved by an agent designated by management. T§10(b)(1)(vii)

11.b.1.viii. A policy establishing credit line limit exceptions to include the following: §543.15(b)(1)(vii) T§10(b)(1)(viii)

11.b.1.viii.A. Identification of the agent(s) authorized to permit a credit line limit to be exceeded; §543.15(b)(1)(vii)(A) T§10(b)(1)(viii)(A)

11.b.1.viii.B. Authorization thresholds; and §543.15(b)(1)(vii)(B) T§10(b)(1)(viii)(B)

11.b.1.viii.C. Required documentation. §543.15(b)(1)(vii)(C) T§10(b)(1)(viii)(C)

11.b.1.ix. A policy governing increases and decreases to a patron's lines of credit account balances to include the following: §543.15(b)(1)(viii) T§10(b)(1)(ix)

11.b.1.ix.A. Documentation and record keeping requirements; §543.15(b)(1)(viii)(A) T§10(b)(1)(ix)(A)

11.b.1.ix.B. Independence between the department that receives the payment and the department that maintains custody of the credit balance for payments made by mail; §543.15(b)(1)(viii)(B) T§10(b)(1)(ix)(B)

11.b.1.ix.C. Collections; §543.15(b)(1)(viii)(C) T§10(b)(1)(ix)(C)

11.b.1.ix.D. Periodic audits and confirmation of balances; and §543.15(b)(1)(viii)(D) T§10(b)(1)(ix)(D)

11.b.1.ix.E.　If a collection agency is used, a process to ensure documentation of increases and decreases to the lines of credit account balances. §543.15(b)(1)(viii)(E) T§10(b)(1)(ix)(E)

11.b.1.x.　A policy governing write-offs and settlements to include: §543.15(b)(1)(ix) T§10(b)(1)(x)

11.b.1.x.A.　Identification of agent(s) authorized to approve write-offs and settlements; §543.15(b)(1)(ix)(A) T§10(b)(1)(x)(A)

11.b.1.x.B.　Authorization levels for write-offs and settlements of lines of credit instruments; §543.15(b)(1)(ix)(B) T§10(b)(1)(x)(B)

11.b.1.x.C.　Required documentation for write-offs and settlements; §543.15(b)(1)(ix)(C) T§10(b)(1)(x)(C)

11.b.1.x.D.　Independence between the agent who established the lines of credit and the agent writing off or settling the lines of credit instrument; and §543.15(b)(1)(ix)(D) T§10(b)(1)(x)(D)

11.b.1.x.E.　Necessary documentation for the approval of write-offs and settlements and transmittal to the appropriate department for recording and deductibility. §543.15(b)(1)(ix)(E) T§10(b)(1)(x)(E)

11.c. The gaming operation shall also ensure that: T§10(c)

11.c.1. Proper approval of Credit extensions over ten percent (10%) of the previously established limit shall be documented; T§10(c)(1)

11.c.2. The job functions of Credit approval (e.g., establishing the patron's Credit worthiness and Credit extension or advancing patron's Credit) shall be segregated to a single patron an amount, determined by operations and approved by the TGRA; T§10(c)(2)

11.c.3. If Cage Credit is extended to a single patron in an amount determined by operations and approved by the TGRA appropriate gaming personnel shall be notified on a timely basis of the patrons playing on Cage Credit, the applicable amount of Credit issued, and the available balance; T§10(c)(3)

11.c.4. Cage marker forms are at least two parts (the original marker and a payment slip) T§10(c)(4)

11.c.5. Pre-numbered by the printer or concurrently numbered by the computerized system, and T§10(c)(5)

11.c.6. Utilized in numerical sequence; T§10(c)(6)

11.d. The completed original Cage marker shall be copied for auditing purposes, kept with the patron's information, and contain at least the following information: T§10(d)

11.d.1. Marker number; T§10(d)(1)

11.d.2. Patron's signature; and, T§10(d)(2)

11.d.3. Amount of Credit issued (both alpha and numeric). T§10(d)(3)

11.e. The completed payment slip shall include the same marker number as the original, date and time of payment, amount of payment, nature of settlement (cash, Cheques, etc.), and signature of cashier receiving the payment. T§10(e)

11.f. Credit line policies shall be available for review by the TGRA upon request.   T§10(f)

11.g. Operations shall appoint a Credit Committee to review accounts as needed. T§10(g)

11.h. The Credit Committee shall submit the names of the committee members to the TGRA for review upon request. T§10(h)

11.i. Minutes shall be maintained and submitted to the TGRA upon request. T§10(i)

11.j. Payment T§10(j)

11.j.1. All payments received on outstanding Credit instruments shall be recorded in ink or other permanent form of recordation in the gaming operation's records. T§10(j)(1)

11.j.2. When partial payments are made on Credit instruments, they shall be evidenced by a multi-part receipt (or another equivalent document) that contains: T§10(j)(2)

11.j.2.i.　The same preprinted number on all copies; T§10(j)(2)(i)

11.j.2.ii.　Patron's name; T§10(j)(2)(ii)

11.j.2.iii.　Date of payment; T§10(j)(2)(iii)

11.j.2.iv.　Dollar amount of payment (or remaining balance if a new marker is issued) and nature of settlement (cash, Cheques, etc.); T§10(j)(2)(iv)

11.j.2.v.　Signature of employee receiving payment; and T§10(j)(2)(v)

11.j.2.vi.　Number of Credit instrument on which partial payment is being made. T§10(j)(2)(vi)

11.k. Unless account balances are routinely confirmed on a random basis by the accounting or internal audit departments, or statements are mailed by a person independent of the Credit transactions and collections thereon, and the department receiving payments cannot access cash, then the following standards shall apply: T§10(k)

11.k.1. The routing procedures for payments by mail require that they be received by a department independent of Credit instrument custody and collection; T§10(k)(1)

11.k.2. Such receipts by mail shall be documented on a listing indicating the patron's name, amount of payment, nature of payment (if other than a check), and date payment received; and T§10(k)(2)

11.k.3. The total amount of the listing of mail receipts shall be reconciled with the total mail receipts recorded on the appropriate Accountability form by the accounting department on a random basis (for at least three (3) days per month). T§10(k)(3)

11.l. Access to Credit documentation shall be restricted as follows: T§10(l)

11.l.1. The Credit information shall be restricted to those positions that require access and are so authorized by operations; T§10(l)(1)

11.l.2. Outstanding Credit instruments shall be restricted to persons authorized by management; and T§10(l)(2)

11.l.3. Written-off Credit instruments shall be further restricted to persons specified by management. T§10(l)(3)

11.m.   All extensions of Cage Credit, pit Credit transferred to the Cage, and subsequent payments shall be documented on a Credit instrument control form. T§10(m)

11.m.1.   Records of all correspondence, transfers to and from outside agencies, and other documents related to Credit instruments shall be maintained. T§10(m)(1)

11.m.2.   Written-off or settled Credit instruments shall be authorized in writing.   Such authorizations shall be made by at least two management officials who are from departments independent of the Credit transaction and submitted upon request to the TGRA. T§10(m)(2)

11.n. If Credit instruments are transferred to collection agencies or other collection representatives, a copy of the Credit instrument and a receipt from the collection representative shall be obtained and maintained until the original Credit instrument is returned or payment is received.   A person Independent of Credit transactions and collections shall periodically review the documents in paragraph above along with detailed information and submitted upon request to the TGRA. T§10(n)

11.o. Standards for Account Access Cards T§10(o)

11.o.1. A central computer, with supporting hardware and software, to coordinate network activities, provide system interface, and store and manage a patron/account database. T§10(o)(1)

11.o.2. A network of contiguous patron terminals with touch-screen or button-controlled video monitors connected to an electronic selection device and the central computer via a communications network. T§10(o)(2)

11.o.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 patron terminals. T§10(o)(3)

11.p. Standards for Patron Credit withdrawal. T§10(p)

11.p.1. The patron shall present their account access card to a cashier to withdraw their patron credits. The cashier shall perform the following: T§10(p)(1)

11.p.1.i.   Scan the account access card; T§10(p)(1)(i)

11.p.1.ii.   Request the patron to enter their PIN, if the PIN was selected by the patron; T§10(p)(1)(ii)

11.p.1.iii.   Ascertain the amount the patron wishes to withdraw and enter the amount into the computer; T§10(p)(1)(iii)

11.p.1.iv.   Generate a multi-part withdrawal slip by the point of sale receipt printer and direct the patron to sign the withdrawal slip; and T§10(p)(1)(iv)

11.p.1.v.   Verify that the account access card and the patron match by: T§10(p)(1)(v)

11.p.1.v.A.   Comparing the patron to image on the computer screen; T§10(p)(1)(v)(A)

11.p.1.v.B.   Comparing the patron to image on patron's picture ID; and T§10(p)(1)(v)(B)

11.p.1.v.C.   Comparing the patron signature on the withdrawal slip to signature on the computer screen. T§10(p)(1)(v)(C)

11.p.1.vi.   The cashier shall verify the patron's balance before completing the transaction. The cashier shall pay the patron the appropriate amount, issue the patron the original withdrawal slip and return the account access card to the patron. T§10(p)(1)(vi)

11.p.2. The copy of the withdrawal slip shall be placed in the cash drawer. All account transactions shall be accurately tracked by the account server computer system. The copy of the withdrawal slip shall be forwarded to the accounting department at the end of the gaming day. T§10(p)(2)

11.p.3. In the event the imaging function is temporarily disabled, patrons shall be required to provide positive ID for cash withdrawal transactions at the cashier stations. T§10(p)(3)

11.q. Standards for Smart Cards. 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. T§10(q)

11.r. Variances. The operation must establish, as approved by the TGRA, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented. §543.15(c) T§10(r)

12. Drop and count standards T§11

Note: This section is derived from "What are the minimum internal control standards for drop and count? §543.17"

12.a. Supervision. Supervision must be provided for drop and count as needed by an agent(s) with authority equal to or greater than those being supervised. §543.17(a) T§11(a)

12.b. Count room access. Controls must be established and procedures implemented to limit physical access to the count room to count team agents, designated staff, and other authorized persons. Such controls must include the following: §543.17(b) T§11(b)

12.b.1. Count team agents may not exit or enter the count room during the count except for emergencies or scheduled breaks. §543.17(b)(1) T§11(b)(1)

12.b.2. Surveillance must be notified whenever count room agents exit or enter the count room during the count. §543.17(b)(2) T§11(b)(2)

12.b.3. All non-count room personnel (vendors, facilities, etc.) must be escorted by authorized personnel, as determined by operations policy and approved by TGRA. T§11(b)(3)

12.b.4. The count team policy, at a minimum, must address the transportation of extraneous items such as personal belongings, tool boxes, beverage containers, etc., into or out of the count room. §543.17(b)(3) T§11(b)(4)

12.c. Count team. Controls must be established and procedures implemented to ensure security of the count and the count room to prevent unauthorized access, misappropriation of funds, forgery, theft, or fraud. Such controls must include the following: §543.17(c) T§11(c)

12.c.1. All counts must be performed by at least three agents. §543.17(c)(1) T§11(c)(1)

12.c.2. At no time during the count can there be fewer than three count team agents in the count room until the drop proceeds have been accepted into cage/vault accountability. §543.17(c)(2) T§11(c)(2)

12.c.3. Count team agents must be rotated on a routine basis such that the count team is not consistently the same three agents more than four days per week. This standard does not apply to gaming operations that utilize a count team of more than three agents. §543.17(c)(3) T§11(c)(3)

12.c.4. Functions performed by count team agents must be rotated on a routine basis. §543.17(c)(4) T§11(c)(4)

12.c.5. Count team agents must be independent of the department being counted. A cage/vault agent may be used if they are not the sole recorder of the count and do not participate in the transfer of drop proceeds to the cage/vault. An accounting agent may be used if there is an independent audit of all count documentation. §543.17(c)(5) T§11(c)(5)

12.d. Class II card game drop standards. Controls must be established and procedures implemented to ensure security of the drop process. Such controls must include the following: §543.17(d) T§11(d)

12.d.1. Surveillance must be notified when the drop is to begin so that surveillance may monitor the activities. §543.17(d)(1) T§11(d)(1)

12.d.2. At least two agents must be involved in the removal of the drop box, at least one of whom is independent of the card games department. §543.17(d)(2) T§11(d)(2)

12.d.3. Once the drop is started, it must continue until finished. §543.17(d)(3) T§11(d)(3)

12.d.4. All drop boxes may be removed only at the time previously designated by the gaming operation and reported to the TGRA. If an emergency drop is required, surveillance must be notified before the drop is conducted and the TGRA must be informed within a timeframe approved by the TGRA. §543.17(d)(4) T§11(d)(4)

12.d.5. At the end of each shift: §543.17(d)(5) T§11(d)(5)

12.d.5.i. All locked card game drop boxes must be removed from the tables by an agent independent of the card game shift being dropped; §543.17(d)(5)(i) T§11(d)(5)(i)

12.d.5.ii. For any tables opened during the shift, a separate drop box must be placed on each table, or a gaming operation may utilize a single drop box with separate openings and compartments for each shift; and §543.17(d)(5)(ii) T§11(d)(5)(ii)

12.d.5.iii. Card game drop boxes must be transported directly to the count room or other equivalently secure area by a minimum of two agents, at least one of whom is independent of the card game shift being dropped, until the count takes place. §543.17(d)(5)(iii) T§11(d)(5)(iii)

12.d.6. All tables that were not open during a shift and therefore not part of the drop must be documented. §543.17(d)(6) T§11(d)(6)

12.d.7. All card game drop boxes must be posted with a number corresponding to a permanent number on the gaming table and marked to indicate game, table number, and shift, if applicable. §543.17(d)(7) T§11(d)(7)

12.e. Class III table game drop standards. Controls must be established and procedures implemented to ensure security of the drop process. Such controls must include the following: §542GL.12(d) T§11(e)
    12.e.1. Surveillance must be notified when the drop is to begin so that surveillance may monitor the activities. §542GL.12(d)(1) T§11(e)(1)
    12.e.2. At least two agents must be involved in the removal of the drop box, at least one of whom is independent of the table games department. §542GL.12(d)(2) T§11(e)(2)
    12.e.3. Once the drop is started, it must continue until finished. §542GL.12(d)(3) T§11(e)(3)
    12.e.4. All drop boxes may be removed only at the time previously designated by the gaming operation and reported to the TGRA. If an emergency drop is required, surveillance must be notified before the drop is conducted and the TGRA must be informed within a timeframe approved by the TGRA. §542GL.12(d)(4) T§11(e)(4)
    12.e.5. All locked table game drop boxes must be removed from the tables by an agent independent of the table game shift being dropped; §542GL.12(d)(5) T§11(e)(5)
    12.e.6. For any tables opened during the shift, a separate drop box must be placed on each table, or a gaming operation may utilize a single drop box with separate openings and compartments for each shift; and §542GL.12(d)(6) T§11(e)(6)
    12.e.7. Table game drop boxes must be transported directly to the count room or other equivalently secure area by a minimum of two agents, at least one of whom is independent of the table game department, until the count takes place. §542GL.12(d)(7) T§11(e)(7)
    12.e.8. All tables that were not open during a shift and therefore not part of the drop must be documented. §542GL.12(d)(8) T§11(e)(8)
    12.e.9. All table game drop boxes must be posted with a number corresponding to a permanent number on the gaming table and marked to indicate game, table number, and shift, if applicable. §542GL.12(d)(9) T§11(e)(9)
12.f. Gaming machine, player interface and financial instrument storage component drop standards. §543.17(e) §542GL.12(e) T§11(f)
    12.f.1. Surveillance must be notified when the drop is to begin so that surveillance may monitor the activities. §543.17(e)(1) T§11(f)(1)
    12.f.2. At least two agents must be involved in the removal of the player interface storage component drop, at least one of whom is independent of the player interface department. §543.17(e)(2) T§11(f)(2)
    12.f.3. All financial instrument storage components may be removed only at the time previously designated by the gaming operation and reported to the TGRA. If an emergency drop is required, surveillance must be notified before the drop is conducted and the TGRA must be informed within a timeframe approved by the TGRA. §543.17(e)(3) T§11(f)(3)
    12.f.4. The financial instrument storage components must be removed by an agent independent of the player interface department, then transported directly to the count room or other equivalently secure area with comparable controls and locked in a secure manner until the count takes place. §543.17(e)(4) T§11(f)(4)
        12.f.4.i.   Security must be provided for the financial instrument storage components removed from player interfaces and awaiting transport to the count room. §543.17(e)(4)(i) T§11(f)(4)(i)
        12.f.4.ii.   Transportation of financial instrument storage components must be performed by a minimum of two agents, at least one of whom is independent of the player interface department. §543.17(e)(4)(ii) T§11(f)(4)(ii)
    12.f.5. All financial instrument storage components must be posted with a number corresponding to a permanent number on the player interface. §543.17(e)(5) T§11(f)(5)
12.g. Bill Acceptor Drop Standard T§11(g)
    12.g.1. Surveillance must be notified when the Drop is to begin so that surveillance may monitor the activities. T§11(g)(1)
    12.g.2. At least three employees must be involved in the removal of the Bill Acceptor Can Drop, at least one of whom is independent of the gaming machine department. T§11(g)(2)
    12.g.3. All Bill Acceptor Cans may be removed only at the time previously designated by the gaming operation and reported to the TGRA. If an emergency Drop is required, surveillance must be notified before the Drop is conducted and TGRA must be informed within a timeframe approved by the TGRA. T§11(g)(3)
    12.g.4. The Bill Acceptor Cans must be removed by an employee 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. T§11(g)(4)

12.g.4.i.   Security must be provided for the BV Cans removed from the gaming machines and awaiting transport to the Count Room. T§11(g)(4)(i)

12.g.4.ii.   Transportation of Bill Acceptor Cans must be performed by a minimum of two agents, at least one of whom is independent of the gaming machine department. T§11(g)(4)(ii)

12.g.5. All Bill Acceptor Cans must be posted with a number corresponding to a number on the patron interface, unless the operation used smart cans and can identify Bill Validators electronically. T§11(g)(5)

12.g.6. Emergency Drop procedures shall be developed by the gaming operation. Approved by the TGRA. T§11(g)(6)

12.h. Table game and card game count standards. §543.17(f) §542GL.12(f) T§11(h)

12.h.1. Access to stored, full card game drop boxes must be restricted to: §543.17(f)(1) T§11(h)(1)

12.h.1.i.   Authorized members of the drop and count teams; and §543.17(f)(1)(i) T§11(h)(1)(i)

12.h.1.ii.   In an emergency, authorized persons for the resolution of a problem. §543.17(f)(1)(ii) T§11(h)(1)(ii)

12.h.2. The count must be performed in a count room or other equivalently secure area with comparable controls. §543.17(f)(2) T§11(h)(2)

12.h.3. Access to the count room during the count must be restricted to members of the drop and count teams, with the exception of authorized observers, supervisors for resolution of problems, and authorized maintenance personnel. §543.17(f)(3) T§11(h)(3)

12.h.4. If counts from various revenue centers occur simultaneously in the count room, procedures must be in effect to prevent the commingling of funds from different revenue centers. §543.17(f)(4) T§11(h)(4)

12.h.5. Count equipment and systems must be tested, with the results documented, at minimum before the first count begins to ensure the accuracy of the equipment. §543.17(f)(5) T§11(h)(5)

12.h.6. The drop boxes must be individually emptied and counted so as to prevent the commingling of funds between boxes until the count of the box has been recorded. §543.17(f)(6) T§11(h)(6)

12.h.6.i.   The count of each box must be recorded in ink or other permanent form of recordation. §543.17(f)(6)(i) T§11(h)(6)(i)

12.h.6.ii.   For counts that do not utilize a currency counter, a second count must be performed by a member of the count team who did not perform the initial count. Separate counts of chips and tokens must always be performed by members of the count team. §543.17(f)(6)(ii) T§11(h)(6)(ii)

12.h.6.iii. Coupons or other promotional items not included in gross revenue must be recorded on a supplemental document by either the count team members or accounting personnel. All single-use coupons must be cancelled daily by an authorized agent to prevent improper recirculation. §543.17(f)(6)(iii) T§11(h)(6)(iii)

12.h.6.iv.   If a currency counter interface is used: §543.17(f)(6)(iv) T§11(h)(6)(iv)

12.h.6.iv.A.   It must be restricted to prevent unauthorized access; and §543.17(f)(6)(iv)(A) T§11(h)(6)(iv)(A)

12.h.6.iv.B.   The currency drop figures must be transferred via direct communications line or computer storage media to the accounting department. §543.17(f)(6)(iv)(B) T§11(h)(6)(iv)(B)

12.h.7. If currency counters are utilized, a count team member must observe the loading and unloading of all currency at the currency counter, including rejected currency. §543.17(f)(7) T§11(h)(7)

12.h.8. Two counts of the currency rejected by the currency counter must be recorded per table, as well as in total. Posting rejected currency to a nonexistent table is prohibited. §543.17(f)(8) T§11(h)(8)

12.h.9. Drop boxes, when empty, must be shown to another member of the count team, to another agent observing the count, or to surveillance, provided that the count is monitored in its entirety by an agent independent of the count. §543.17(f)(9) T§11(h)(9)

12.h.9.i.   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. §542GL.12(f)(9)(i) T§11(h)(9)(i)

12.h.9.ii.   Pit marker issue and payment slips, if applicable, removed from the table game drop boxes shall either be: §542GL.12(f)(9)(ii) T§11(h)(9)(ii)

12.h.9.ii.A.   Traced to or recorded on the count sheet by the count team; or §542GL.12(f)(9)(ii)(A) T§11(h)(9)(ii)(A)

12.h.9.ii.B.   Totaled by shift and traced to the totals documented by the computerized system. §542GL.12(f)(9)(ii)(B) T§11(h)(9)(ii)(B)

12.h.9.iii. Accounting personnel shall verify the issue/payment slip for each table is accurate. §542GL.12(f)(9)(iii) T§11(h)(9)(iii)

12.h.9.iv.   The opening/closing table inventory forms, if applicable, shall either be: §542GL.12(f)(9)(iv) T§11(h)(9)(iv)

12.h.9.iv.A.   Examined and traced to or recorded on the count sheet; or §542GL.12(f)(9)(iv)(A) T§11(h)(9)(iv)(A)

12.h.9.iv.B.   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. §542GL.12(f)(9)(iv)(B) T§11(h)(9)(iv)(B)

12.h.10.   Procedures must be implemented to ensure that any corrections to the count documentation are permanent and identifiable, and that the original, corrected information remains legible. Corrections must be verified by two count team agents. §543.17(f)(10) T§11(h)(10)

12.h.11.   The count sheet must be reconciled to the total drop by a count team member who may not function as the sole recorder, and variances must be reconciled and documented. §543.17(f)(11) T§11(h)(11)

12.h.12.   All count team agents must sign the count sheet attesting to their participation in the count. §543.17(f)(12) T§11(h)(12)

12.h.13.   A final verification of the total drop proceeds, before transfer to cage/vault, must be performed by at least two agents, one of whom is a supervisory count team member, and one a count team agent. §543.17(f)(13) T§11(h)(13)

12.h.13.i.   Final verification must include a comparison of currency counted totals against the currency counter/system report, if any counter/system is used. §543.17(f)(13)(i) T§11(h)(13)(i)

12.h.13.ii.   Any unresolved variances must be documented, and the documentation must remain part of the final count record forwarded to accounting. §543.17(f)(13)(ii) T§11(h)(13)(ii)

12.h.13.iii.   This verification does not require a complete recount of the drop proceeds, but does require a review sufficient to verify the total drop proceeds being transferred. §543.17(f)(13)(iii) T§11(h)(13)(iii)

12.h.13.iv.   The two agents must sign the report attesting to the accuracy of the total drop proceeds verified. §543.17(f)(13)(iv) T§11(h)(13)(iv)

12.h.13.v.   All drop proceeds and cash equivalents that were counted must be submitted to the cage or vault agent (who must be independent of the count team), or to an agent independent of the revenue generation source and the count process, for verification. The agent must certify, by signature, the amount of the drop proceeds delivered and received. Any unresolved variances must be reconciled, documented, and/or investigated by accounting/revenue audit. §543.17(f)(13)(v) T§11(h)(13)(v)

12.h.14.   After verification by the agent receiving the funds, the drop proceeds must be transferred to the cage/vault. §543.17(f)(14) T§11(h)(14)

12.h.14.i.   The count documentation and records must not be transferred to the cage/vault with the drop proceeds. §543.17(f)(14)(i) T§11(h)(14)(i)

12.h.14.ii.   The cage/vault agent must have no knowledge or record of the drop proceeds total before it is verified. §543.17(f)(14)(ii) T§11(h)(14)(ii)

12.h.14.iii.   All count records must be forwarded to accounting or secured and accessible only by accounting agents. §543.17(f)(14)(iii) T§11(h)(14)(iii)

12.h.14.iv.   The cage/vault agent receiving the transferred drop proceeds must sign the count sheet attesting to the verification of the total received, and thereby assume accountability of the drop proceeds, ending the §543.17(f)(14)(iv) T§11(h)(14)(iv)

12.h.14.v.   Any unresolved variances between total drop proceeds recorded on the count sheet and the cage/vault final verification during transfer must be documented and investigated. §543.17(f)(14)(v) T§11(h)(14)(v)

12.h.15.   The count sheet, with all supporting documents, must be delivered to the accounting department by a count team member or an agent independent of the cage/vault. Alternatively, it may be secured so that it is only accessible to accounting agents. §543.17(f)(15) T§11(h)(15)

12.i. Gaming machine and player interface financial instrument count standards. §543.17(g) §542GL.12(g) T§11(i)

12.i.1. Access to stored full financial instrument storage components must be restricted to: §543.17(g)(1) T§11(i)(1)

12.i.1.i.   Authorized members of the drop and count teams; and §543.17(g)(1)(i) T§11(i)(1)(i)

12.i.1.ii.   In an emergency, authorized persons for the resolution of a problem. §543.17(g)(1)(ii) T§11(i)(1)(ii)

12.i.2. The gaming machine and player interface financial instrument counts must be performed in a count room or other equivalently secure area with comparable controls. §543.17(g)(2) T§11(i)(2)

12.i.3. Access to the count room during the count must be restricted to members of the drop and count teams, with the exception of authorized observers, supervisors for resolution of problems, and authorized maintenance personnel. §543.17(g)(3) T§11(i)(3)

12.i.4. If counts from various revenue centers occur simultaneously in the count room, procedures must be in effect that prevent the commingling of funds from different revenue centers. §543.17(g)(4) T§11(i)(4)

12.i.5. The count team must not have access to amount-in or bill-in meter amounts until after the count is completed and the drop proceeds are accepted into the cage/vault accountability. §543.17(g)(5) T§11(i)(5)

12.i.6. Count equipment and systems must be tested, and the results documented, before the first count begins, to ensure the accuracy of the equipment. §543.17(g)(6) T§11(i)(6)

12.i.7. If a currency counter interface is used: §543.17(g)(7) T§11(i)(7)

   12.i.7.i.   It must be adequately restricted to prevent unauthorized access; and §543.17(g)(7)(i) T§11(i)(7)(i)

   12.i.7.ii.   The currency drop figures must be transferred via direct communications line or computer storage media to the accounting department. §543.17(g)(7)(ii) T§11(i)(7)(ii)

12.i.8. The financial instrument storage components must be individually emptied and counted so as to prevent the commingling of funds between storage components until the count of the storage component has been recorded. §543.17(g)(8) T§11(i)(8)

   12.i.8.i.   The count of each storage component must be recorded in ink or other permanent form of recordation. §543.17(g)(8)(i) T§11(i)(8)(i)

   12.i.8.ii.   Coupons or other promotional items not included in gross revenue may be recorded on a supplemental document by the count team members or accounting personnel. All single-use coupons must be cancelled daily by an authorized agent to prevent improper recirculation. §543.17(g)(8)(ii) T§11(i)(8)(ii)

12.i.9. If currency counters are utilized, a count team member must observe the loading and unloading of all currency at the currency counter, including rejected currency. §543.17(g)(9) T§11(i)(9)

12.i.10.   Two counts of the currency rejected by the currency counter must be recorded per interface terminal as well as in total. Rejected currency must be posted to the player interface from which it was collected. §543.17(g)(10) T§11(i)(10)

12.i.11.   Storage components, when empty, must be shown to another member of the count team, to another agent who is observing the count, or to surveillance, provided that the count is monitored in its entirety by an agent independent of the count. §543.17(g)(11) T§11(i)(11)

12.i.12.   Procedures must be implemented to ensure that any corrections to the count documentation are permanent, identifiable and the original, corrected information remains legible. Corrections must be verified by two count team agents. §543.17(g)(12) T§11(i)(12)

12.i.13.   The count sheet must be reconciled to the total drop by a count team member who may not function as the sole recorder, and variances must be reconciled and documented. This standard does not apply to vouchers removed from the financial instrument storage components. §543.17(g)(13) T§11(i)(13)

12.i.14.   All count team agents must sign the report attesting to their participation in the count. §543.17(g)(14) T§11(i)(14)

12.i.15.   A final verification of the total drop proceeds, before transfer to cage/vault, must be performed by the at least two agents, one of whom is a supervisory count team member and the other a count team agent. §543.17(g)(15) T§11(i)(15)

   12.i.15.i.   Final verification must include a comparison of currency counted totals against the currency counter/system report, if a counter/system is used. §543.17(g)(15)(i) T§11(i)(15)(i)

   12.i.15.ii. Any unresolved variances must be documented and the documentation must remain a part of the final count record forwarded to accounting. §543.17(g)(15)(ii) T§11(i)(15)(ii)

   12.i.15.iii. This verification does not require a complete recount of the drop proceeds but does require a review sufficient to verify the total drop proceeds being transferred. §543.17(g)(15)(iii) T§11(i)(15)(iii)

   12.i.15.iv. The two agents must sign the report attesting to the accuracy of the total drop proceeds verified. §543.17(g)(15)(iv) T§11(i)(15)(iv)

   12.i.15.v.   All drop proceeds and cash equivalents that were counted must be turned over to the cage or vault cashier (who must be independent of the count team) or to an agent independent of the revenue generation and the count process for verification. Such cashier or agent must certify, by signature, the amount of the drop

proceeds delivered and received. Any unresolved variances must be reconciled, documented, and/or investigated by accounting/revenue audit. §543.17(g)(15)(v) T§11(i)(15)(v)

12.i.16. After certification by the agent receiving the funds, the drop proceeds must be transferred to the cage/vault. §543.17(g)(16) T§11(i)(16)

12.i.16.i. The count documentation and records must not be transferred to the cage/vault with the drop proceeds. §543.17(g)(16)(i) T§11(i)(16)(i)

12.i.16.ii. The cage/vault agent must not have knowledge or record of the drop proceeds total before it is verified. §543.17(g)(16)(ii) T§11(i)(16)(ii)

12.i.16.iii. All count records must be forwarded to accounting secured and accessible only by accounting agents. §543.17(g)(16)(iii) T§11(i)(16)(iii)

12.i.16.iv. he cage/vault agent receiving the transferred drop proceeds must sign the count sheet attesting to the verification of the total received, and thereby assuming accountability of the drop proceeds, and ending the count. §543.17(g)(16)(iv) T§11(i)(16)(iv)

12.i.16.v. Any unresolved variances between total drop proceeds recorded on the count room report and the cage/vault final verification during transfer must be documented and investigated. §543.17(g)(16)(v) T§11(i)(16)(v)

12.i.17. The count sheet, with all supporting documents, must be delivered to the accounting department by a count team member or agent independent of the cashiers department. Alternatively, it may be adequately secured and accessible only by accounting department. §543.17(g)(17) T§11(i)(17)

12.j. Kiosk drop standards. Collecting currency cassettes and financial instrument storage components from kiosks. Controls must be established and procedures implemented to ensure that currency cassettes and financial instrument storage components are securely removed from kiosks. Such controls must include the following: §543.17(h) T§11(j)

12.j.1. Surveillance must be notified prior to the financial instrument storage components or currency cassettes being accessed in a kiosk. §543.17(h)(1) T§11(j)(1)

12.j.2. At least two agents must be involved in the collection of currency cassettes and/or financial instrument storage components from kiosks and at least one agent should be independent of kiosk accountability. §543.17(h)(2) T§11(j)(2)

12.j.3. Currency cassettes and financial instrument storage components must be secured in a manner that restricts access to only authorized agents. §543.17(h)(3) T§11(j)(3)

12.j.4. Redeemed vouchers and pulltabs (if applicable) collected from the kiosk must be secured and delivered to the appropriate department (cage or accounting) for reconciliation. §543.17(h)(4) T§11(j)(4)

12.j.5. Controls must be established and procedures implemented to ensure that currency cassettes contain the correct denominations and have been properly installed. §543.17(h)(5) T§11(j)(5)

12.k. Kiosk count standards. §543.17(i) T§11(k)

12.k.1. Access to stored full kiosk financial instrument storage components and currency cassettes must be restricted to: §543.17(i)(1) T§11(k)(1)

12.k.1.i. Authorized agents; and §543.17(i)(1)(i) T§11(k)(1)(i)

12.k.1.ii. In an emergency, authorized persons for the resolution of a problem. §543.17(i)(1)(ii) T§11(k)(1)(ii)

12.k.2. The kiosk count must be performed in a secure area, such as the cage or count room. §543.17(i)(2) T§11(k)(2)

12.k.3. If counts from various revenue centers and kiosks occur simultaneously in the count room, procedures must be in effect that prevent the commingling of funds from the kiosks with any revenue centers. §543.17(i)(3) T§11(k)(3)

12.k.4. The kiosk financial instrument storage components and currency cassettes must be individually emptied and counted so as to prevent the commingling of funds between kiosks until the count of the kiosk contents has been recorded. §543.17(i)(4) T§11(k)(4)

12.k.4.i. The count of must be recorded in ink or other permanent form of recordation. §543.17(i)(4)(i) T§11(k)(4)(i)

12.k.4.ii. Coupons or other promotional items not included in gross revenue (if any) may be recorded on a supplemental document. All single-use coupons must be cancelled daily by an authorized agent to prevent improper recirculation. §543.17(i)(4)(ii) T§11(k)(4)(ii)

12.k.5. Procedures must be implemented to ensure that any corrections to the count documentation are permanent, identifiable, and the original, corrected information remains legible. Corrections must be verified by two agents. §543.17(i)(5) T§11(k)(5)

12.l. Controlled keys. Controls must be established and procedures implemented to safeguard the use, access, and security of keys for kiosks. §543.17(j) T§11(l)

12.m.   Variances. The operation must establish, as approved by the TGRA, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented. §543.17(k) T§11(m)

13. Cage, vault, kiosk, cash and cash equivalents standards T§12

Note: This section is derived from "What are the minimum internal control standards for the cage, vault, kiosk, cash and cash equivalents? §543.18" and is duplicated verbatim in §542GL.10.

13.a. Supervision. Supervision must be provided as needed for cage, vault, kiosk, and other operations using cash or cash equivalents by an agent(s) with authority equal to or greater than those being supervised. §543.18(a) T§12(a)

13.b. Check cashing. §543.18(b) T§12(b)

    13.b.1. If checks are cashed at the cage, the controls must provide for security and integrity. For each check cashing transaction, the agent(s) conducting the transaction must: §543.18(b)(1) T§12(b)(1)

        13.b.1.i.   Verify the patron's identity; §543.18(b)(1)(i) T§12(b)(1)(i)

        13.b.1.ii.   Examine the check to ensure it includes the patron's name, current address, and signature; §543.18(b)(1)(ii) T§12(b)(1)(ii)

        13.b.1.iii.   For personal checks, verify the patron's check cashing authority and record the source and results in accordance with management policy; however §543.18(b)(1)(iii) T§12(b)(1)(iii)

        13.b.1.iv.   If a check guarantee service is used to guarantee the transaction and the procedures required by the check guarantee service are followed, then the above requirements do not apply. §543.18(b)(1)(iv) T§12(b)(1)(iv)

        13.b.1.v.   The service provider must be licensed by the TGRA prior to implementation. T§12(b)(1)(v)

        13.b.1.vi.   Check guarantee service providers must annually provide to the casino a letter stating they are AML/BSA compliant. T§12(b)(1)(vi)

13.c. Further compliance. T§12(c)

    13.c.1. When counter checks are issued, the following must be included on the check: §543.18(b)(2) T§12(c)(1)

        13.c.1.i.   The patron's name and signature; §543.18(b)(2)(i) T§12(c)(1)(i)

        13.c.1.ii.   The dollar amount of the counter check; §543.18(b)(2)(ii) T§12(c)(1)(ii)

        13.c.1.iii.   Patron's bank name, bank routing, and account numbers; §543.18(b)(2)(iii) T§12(c)(1)(iii)

        13.c.1.iv.   Date of issuance; and §543.18(b)(2)(iv) T§12(c)(1)(iv)

        13.c.1.v.   Signature of the agent approving the counter check transaction. §543.18(b)(2)(v) T§12(c)(1)(v)

    13.c.2. Checks that are not deposited in the normal course of business, as established by management, (held checks) are subject to § 543.15 lines of credit standards. §543.18(b)(3) T§12(c)(2)

    13.c.3. When traveler's checks or other guaranteed drafts, such as cashier's checks, are presented, the cashier must comply with the examination and documentation procedures as required by the issuer. §543.18(b)(4) T§12(c)(3)

    13.c.4. If a third party check cashing or guarantee service is used, the examination and documentation procedures required by the service provider apply, unless otherwise provided by tribal law or regulation. §543.18(b)(5) T§12(c)(4)

13.d. Cage and vault accountability. §543.18(c) T§12(d)

    13.d.1. All transactions that flow through the cage must be summarized for each work shift of the cage and must be supported by documentation. §543.18(c)(1) T§12(d)(1)

    13.d.2. Increases and decreases to the total cage inventory must be verified, supported by documentation, and recorded. Documentation must include the date and shift, the purpose of the increase/decrease, the agent(s) completing the transaction, and the person or department receiving the cage funds (for decreases only). §543.18(c)(2) T§12(d)(2)

    13.d.3. The cage and vault inventories (including coin rooms) must be counted independently by at least two agents, attested to by signature, and recorded in ink or other permanent form at the end of each shift during which the activity took place. These agents must make individual counts to compare for accuracy and maintain individual accountability. All variances must be documented and investigated. §543.18(c)(3) T§12(d)(3)

    13.d.4. The Cage and vault inventories shall be counted independently by the oncoming and outgoing cashiers. T§12(d)(4)

        13.d.4.i.   These employees shall make individual counts for comparison for accuracy and maintenance of individual Accountability. T§12(d)(4)(i)

        13.d.4.ii.   Such counts shall be recorded at the end of each shift during which activity took place and attested to by signature. T§12(d)(4)(ii)

        13.d.4.iii.   All variances over an amount determined and documented by the operation shall be investigated by a second cashier and documented by the Cage. T§12(d)(4)(iii)

        13.d.4.iv.   Unverified transfers of cash and/or Cash Equivalents are prohibited. T§12(d)(4)(iv)

13.d.5. The gaming operation must establish and comply with a minimum bankroll formula to ensure the gaming operation maintains cash or cash equivalents (on hand and in the bank, if readily accessible) in an amount sufficient to satisfy obligations to the gaming operation's patrons as they are incurred. §543.18(c)(4) T§12(d)(5)

13.e. Kiosks. §543.18(d) T§12(e)

13.e.1. Kiosks must be maintained on the cage accountability and must be counted independently by at least two agents, documented, and reconciled for each increase or decrease to the kiosk inventory. §543.18(d)(1) T§12(e)(1)

13.e.2. Currency cassettes must be counted and filled by an agent and verified independently by at least one agent, all of whom must sign each cassette. §543.18(d)(2) T§12(e)(2)

13.e.3. Currency cassettes must be secured with a lock or tamper resistant seal and, if not placed inside a kiosk, must be stored in a secured area of the cage/vault. §543.18(d)(3) T§12(e)(3)

13.e.4. The TGRA or the gaming operation, subject to the approval of the TGRA, must develop and implement physical security controls over the kiosks. Controls should address the following: forced entry, evidence of any entry, and protection of circuit boards containing programs. §543.18(d)(4) T§12(e)(4)

13.e.5. With regard to cashless systems, the TGRA or the gaming operation, subject to the approval of the TGRA, must develop and implement procedures to ensure that communications between the kiosk and system are secure and functioning. §543.18(d)(5) T§12(e)(5)

13.e.6. The following reconciliation reports must be available upon demand for each day, shift, and drop cycle (this is not required if the system does not track the information, but system limitation(s) must be noted): §543.18(d)(6) T§12(e)(6)

13.e.6.i. Starting balance dollar amount per financial instrument; §543.18(d)(6)(i) T§12(e)(6)(i)

13.e.6.ii. Starting balance number of items per financial instrument; §543.18(d)(6)(ii) T§12(e)(6)(ii)

13.e.6.iii. Dollar amount per financial instrument issued; §543.18(d)(6)(iii) T§12(e)(6)(iii)

13.e.6.iv. Number of items per financial instrument issued; §543.18(d)(6)(iv) T§12(e)(6)(iv)

13.e.6.v. Dollar amount per financial instrument issued; §543.18(d)(6)(v) T§12(e)(6)(v)

13.e.6.vi. Number of items per financial instrument redeemed; §543.18(d)(6)(vi) T§12(e)(6)(vi)

13.e.6.vii. Dollar amount per financial instrument increases; §543.18(d)(6)(vii) T§12(e)(6)(vii)

13.e.6.viii. Number of items per financial instrument increases; §543.18(d)(6)(viii) T§12(e)(6)(viii)

13.e.6.ix. Dollar amount per financial instrument decreases; §543.18(d)(6)(ix) T§12(e)(6)(ix)

13.e.6.x. Number of items per financial instrument decreases; §543.18(d)(6)(x) T§12(e)(6)(x)

13.e.6.xi. Ending balance dollar amount per financial instrument; and §543.18(d)(6)(xi) T§12(e)(6)(xi)

13.e.6.xii. Ending balance number of items per financial instrument. §543.18(d)(6)(xii) T§12(e)(6)(xii)

13.f. Patron deposited funds. If a gaming operation permits a patron to deposit funds with the gaming operation at the cage, and when transfers of patron deposited funds are transferred to a gaming area for wagering purposes, the following standards apply: §543.18(e) T§12(f)

13.f.1. The receipt or withdrawal of a patron deposit must be documented, with a copy given to the patron and a copy remaining in the cage. §543.18(e)(1) T§12(f)(1)

13.f.2. Both copies of the document of receipt or withdrawal must contain the following information: §543.18(e)(2) T§12(f)(2)

13.f.2.i. Same receipt number on each copy; §543.18(e)(2)(i) T§12(f)(2)(i)

13.f.2.ii. Patron's name and signature; §543.18(e)(2)(ii) T§12(f)(2)(ii)

13.f.2.iii. Date of receipt and withdrawal; §543.18(e)(2)(iii) T§12(f)(2)(iii)

13.f.2.iv. Dollar amount of deposit/withdrawal (for foreign currency transactions include the US dollar equivalent, the name of the foreign country, and the amount of the foreign currency by denomination); §543.18(e)(2)(iv) T§12(f)(2)(iv)

13.f.2.v. Nature of deposit/withdrawal; and §543.18(e)(2)(v) T§12(f)(2)(v)

13.f.2.vi. Name and signature of the agent who conducted the transaction. §543.18(e)(2)(vi) T§12(f)(2)(vi)

13.f.3. Procedures must be established and complied with for front money deposits to: §543.18(e)(3) T§12(f)(3)

13.f.3.i. Maintain a detailed record by patron name and date of all funds on deposit; §543.18(e)(3)(i) T§12(f)(3)(i)

13.f.3.ii. Maintain a current balance of all patron deposits that are in the cage/vault inventory or accountability; and §543.18(e)(3)(ii) T§12(f)(3)(ii)

13.f.3.iii. Reconcile the current balance with the deposits and withdrawals at least daily. §543.18(e)(3)(iii) T§12(f)(3)(iii)

13.g. Promotional payments, drawings, and giveaway programs. The following procedures must apply to any payment resulting from a promotional payment, drawing, or giveaway program disbursed by the cage department or any other department. This section does not apply to payouts for card game promotional pots and/or pools. §543.18(f) T§12(g)

    13.g.1. All payments must be documented to support the cage accountability. §543.18(f)(1) T§12(g)(1)

    13.g.2. Payments above $600 (or lesser amount as approved by TGRA) must be documented at the time of the payment, and documentation must include the following: §543.18(f)(2) T§12(g)(2)

        13.g.2.i. Date and time; §543.18(f)(2)(i) T§12(g)(2)(i)

        13.g.2.ii. Dollar amount of payment or description of personal property; §543.18(f)(2)(ii) T§12(g)(2)(ii)

        13.g.2.iii. Reason for payment; and §543.18(f)(2)(iii) T§12(g)(2)(iii)

        13.g.2.iv. Patron's name and confirmation that identity was verified (drawings only). §543.18(f)(2)(iv) T§12(g)(2)(iv)

        13.g.2.v. Signature(s) of at least two agents verifying, authorizing, and completing the promotional payment with the patron. For computerized systems that validate and print the dollar amount of the payment on a computer generated form, only one signature is required. §543.18(f)(2)(v) T§12(g)(2)(v)

13.h. Chip(s) and token(s). Controls must be established and procedures implemented to ensure accountability of chip and token inventory. Such controls must include, but are not limited to, the following: §543.18(g) T§12(h)

    13.h.1. Purchase; §543.18(g)(1) T§12(h)(1)

    13.h.2. Receipt; §543.18(g)(2) T§12(h)(2)

    13.h.3. Inventory; §543.18(g)(3) T§12(h)(3)

    13.h.4. Storage; and §543.18(g)(4) T§12(h)(4)

    13.h.5. Destruction. §543.18(g)(5) T§12(h)(5)

13.i. Vouchers. §543.18(h) T§12(i)

    13.i.1. Controls must be established and procedures implemented to: §543.18(h)(1) T§12(i)(1)

        13.i.1.i. Verify the authenticity of each voucher redeemed. §543.18(h)(1)(i) T§12(i)(1)(i)

        13.i.1.ii. If the voucher is valid, verify that the patron is paid the appropriate amount. §543.18(h)(1)(ii) T§12(i)(1)(ii)

        13.i.1.iii. Document the payment of a claim on a voucher that is not physically available or a voucher that cannot be validated such as a mutilated, expired, lost, or stolen voucher. §543.18(h)(1)(iii) T§12(i)(1)(iii)

        13.i.1.iv. Retain payment documentation for reconciliation purposes. §543.18(h)(1)(iv) T§12(i)(1)(iv)

        13.i.1.v. For manual payment of a voucher of $500 or more, require a supervisory employee to verify the validity of the voucher prior to payment. §543.18(h)(1)(v) T§12(i)(1)(v)

    13.i.2. Vouchers paid during a period while the voucher system is temporarily out of operation must be marked "paid" by the cashier. §543.18(h)(2) T§12(i)(2)

    13.i.3. Vouchers redeemed while the voucher system was temporarily out of operation must be validated as expeditiously as possible upon restored operation of the voucher system. §543.18(h)(3) T§12(i)(3)

    13.i.4. Paid vouchers must be maintained in the cashier's accountability for reconciliation purposes. §543.18(h)(4) T§12(i)(4)

    13.i.5. Unredeemed vouchers can only be voided in the voucher system by supervisory employees. The accounting department will maintain the voided voucher, if available. §543.18(h)(5) T§12(i)(5)

13.j. Cage and vault access. Controls must be established and procedures implemented to: §543.18(i) T§12(j)

    13.j.1. Restrict physical access to the cage to cage agents, designated staff, and other authorized persons; and §543.18(i)(1) T§12(j)(1)

    13.j.2. Limit transportation of extraneous items such as personal belongings, tool boxes, beverage containers, etc., into and out of the cage. §543.18(i)(2) T§12(j)(2)

13.k. Variances. The operation must establish, as approved by the TGRA, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented. §543.18(j) T§12(k)

14. Information Technology standards T§13

Note: This section is derived from "What are the minimum internal control standards for information technology and information technology data? §543.20" which is duplicated verbatim in §542GL.11.

14.a. Supervision. §543.20(a) T§13(a)
    14.a.1. An administrative password must be established with the authority to override all IT personnel. Such password must be maintained by a department independent of the IT department. T§13(a)(1)
    14.a.2. Controls must identify the supervisory agent in the department or area responsible for ensuring that the department or area is operating in accordance with established policies and procedures. §543.20(a)(1) T§13(a)(2)
    14.a.3. The supervisory agent must be independent of the operation of games. §543.20(a)(2) T§13(a)(3)
    14.a.4. Controls must ensure that duties are adequately segregated and monitored to detect procedural errors and to prevent the concealment of fraud. §543.20(a)(3) T§13(a)(4)
    14.a.5. Information technology agents having access to gaming systems may not have signatory authority over financial instruments and payout forms and must be independent of and restricted from access to: §543.20(a)(4) T§13(a)(5)
        14.a.5.i.   Financial instruments; §543.20(a)(4)(i) T§13(a)(5)(i)
        14.a.5.ii.   Accounting, audit, and ledger entries; and §543.20(a)(4)(ii) T§13(a)(5)(ii)
        14.a.5.iii.   Payout forms. §543.20(a)(4)(iii) T§13(a)(5)(iii)
        14.a.5.iv.   IT is not precluded from creating and editing forms. T§13(a)(5)(iv)
14.b. As used in this section only, a system is any computerized system that is integral to the gaming environment. This includes, but is not limited to, the server and peripherals for a gaming system, accounting, surveillance, essential phone system, and door access and warning systems. §543.20(b) T§13(b)
14.c. Independence of information technology personnel. T§13(c)
    14.c.1. The information technology personnel shall be independent of the gaming areas (e.g., Cage, Pit, Count Rooms, etc.). Information Technology personnel procedures and controls should be documented and responsibilities communicated. T§13(c)(1)
    14.c.2. Information technology personnel shall be precluded from unauthorized access to: T§13(c)(2)
        14.c.2.i.   Computers and terminals located in gaming areas; T§13(c)(2)(i)
        14.c.2.ii.   Source documents; T§13(c)(2)(ii)
        14.c.2.iii.   Live data files (not test data); T§13(c)(2)(iii)
        14.c.2.iv.   Access to employee and customer personal information and/or T§13(c)(2)(iv)
        14.c.2.v.   account information shall be restricted.; and T§13(c)(2)(v)
        14.c.2.vi.   If access to this information is necessary, sufficient controls shall include monitoring access and a review of changes made. T§13(c)(2)(vi)
    14.c.3. Information technology personnel shall be restricted from: T§13(c)(3)
        14.c.3.i.   Having unauthorized access to cash or other liquid assets; and T§13(c)(3)(i)
        14.c.3.ii.   Initiating general or subsidiary ledger entries. T§13(c)(3)(ii)
14.d. Security logs. T§13(d)
    14.d.1. When optional logging exists on systems, any logs pertinent to this section are to be enabled. If computer security logs are generated by the system, they shall be centrally stored and reviewed, and record of that review made, at least weekly by information technology supervisory personnel for evidence of: T§13(d)(1)
        14.d.1.i.   Multiple attempts to log-on, or alternatively, the system shall deny user access after three failed attempts to log-on; T§13(d)(1)(i)
        14.d.1.ii.   Unauthorized changes to live data files; and T§13(d)(1)(ii)
        14.d.1.iii.   Any other unusual transactions or suspicious events. T§13(d)(1)(iii)
14.e. Gaming systems' logical and physical controls. Controls must be established and procedures implemented to ensure adequate: §543.20(c) T§13(e)
    14.e.1. Control of physical and logical access to the information technology environment, including accounting, voucher, cashless and player tracking systems, among others used in conjunction with ~~Class II~~ gaming; §543.20(c)(1) T§13(e)(1)
    14.e.2. Physical and logical protection of storage media and its contents, including recovery procedures; §543.20(c)(2) T§13(e)(2)
    14.e.3. Access credential control methods; §543.20(c)(3) T§13(e)(3)

14.e.4. Record keeping and audit processes; and §543.20(c)(4) T§13(e)(4)

14.e.5. Departmental independence, including, but not limited to, means to restrict agents that have access to information technology from having access to financial instruments. §543.20(c)(5) T§13(e)(5)

14.f. Physical security. §543.20(d) T§13(f)

14.f.1. The information technology environment and infrastructure must be maintained in a secured physical location such that access is restricted to authorized agents only. §543.20(d)(1) T§13(f)(1)

14.f.2. Access devices to the systems' secured physical location, such as keys, cards, or fobs, must be controlled by an independent agent. §543.20(d)(2) T§13(f)(2)

14.f.3. Access to the systems' secured physical location must be restricted to agents in accordance with established policies and procedures, which must include maintaining and updating a record of agents granted access privileges. §543.20(d)(3) T§13(f)(3)

14.f.4. Network Communication Equipment must be physically secured from unauthorized access. §543.20(d)(4) T§13(f)(4)

14.f.5. Non-information technology personnel shall be precluded from having unrestricted access to the secured computer areas. T§13(f)(5)

14.g. Logical security. §543.20(e) T§13(g)

14.g.1. Controls must be established and procedures implemented to protect all systems and to ensure that access to the following is restricted and secured: §543.20(e)(1) T§13(g)(1)

14.g.1.i. Systems' software and application programs; §543.20(e)(1)(i) T§13(g)(1)(i)

14.g.1.ii. Data associated with gaming; and §543.20(e)(1)(ii) T§13(g)(1)(ii)

14.g.1.iii. Communications facilities, systems, and information transmissions associated with gaming systems. §543.20(e)(1)(iii) T§13(g)(1)(iii)

14.g.1.iv. When possible, logically segregate networks for wired, wireless, cloud, and remote/VPN users, etc. Maintain documented justification for when this does not occur. T§13(g)(1)(iv)

14.g.2. Unused services and non-essential ports must be disabled whenever possible. §543.20(e)(2) T§13(g)(2)

14.g.3. Procedures must be implemented to ensure that all activity performed on systems is restricted and secured from unauthorized access, and logged. §543.20(e)(3) T§13(g)(3)

14.g.4. Communications to and from systems via Network Communication Equipment must be logically secured from unauthorized access. §543.20(e)(4) T§13(g)(4)

14.g.5. Local administer rights are precluded unless required by business needs, the impacted computers will be segregated when possible and monitored always. T§13(g)(5)

14.g.6. Procedures must be established which monitor software version, patch and update status and ensure technical vulnerabilities are addressed. T§13(g)(6)

14.g.7. Procedures must be established for application control and blocking of unsigned executables or untrusted binaries either system wide or in user profiles. T§13(g)(7)

14.g.8. Procedures must be established to ensure endpoints are adequately protected with antivirus/anti-malware software, etc. T§13(g)(8)

14.h. User controls. §543.20(f) T§13(h)

14.h.1. Systems, including application software, must be secured with passwords or other means for authorizing access. §543.20(f)(1) T§13(h)(1)

14.h.2. For departments other than IT, agents independent of the department being controlled must assign and control access to system functions. Within IT, only agents authorized by management may assign and control access to system functions.§543.20(f)(2) T§13(h)(2)

14.h.3. Access credentials such as passwords, PINs, or cards must be controlled as follows: §543.20(f)(3) T§13(h)(3)

14.h.3.i. Each user must have his or her own individual access credential; §543.20(f)(3)(i) T§13(h)(3)(i)

14.h.3.ii. Access credentials must be changed at an established interval approved by the TGRA; and §543.20(f)(3)(ii) T§13(h)(3)(ii)

14.h.3.iii. Access credential records must be maintained either manually or by systems that automatically record access changes and force access credential changes, including the following information for each user: §543.20(f)(3)(iii) T§13(h)(3)(iii)

14.h.3.iii.A. User's name; §543.20(f)(3)(iii)(A) T§13(h)(3)(iii)(A)

14.h.3.iii.B. Date the user was given access and/or password change; and §543.20(f)(3)(iii)(B) T§13(h)(3)(iii)(B)

14.h.3.iii.C. Description of the access rights assigned to user. §543.20(f)(3)(iii)(C) T§13(h)(3)(iii)(C)

14.h.4. Lost or compromised access credentials must be deactivated, secured or destroyed within 2 hours. §543.20(f)(4) T§13(h)(4)

14.h.5. Access credentials of terminated users must be deactivated within 2 hours. §543.20(f)(5) T§13(h)(5)

14.h.6. Access credentials of any users with a long term absence of more than 30 days will be disabled until that user has returned. T§13(h)(6)

14.h.7. Only authorized agents may have access to inactive or closed accounts of other users, such as player tracking accounts and terminated user accounts. §543.20(f)(6) T§13(h)(7)

14.h.8. Process in place to annually review employee account security to ensure that least privilege access is appropriate. T§13(h)(8)

14.h.9. Incompatible duties shall be adequately segregated and monitored to prevent error in general information technology procedures to go undetected or fraud to be concealed. T§13(h)(9)

14.h.10. If credentials cannot be disabled or modified as required above, TGRA will be notified. T§13(h)(10)

14.i. Installations and/or modifications. §543.20(g) T§13(i)

14.i.1. Only TGRA authorized or approved systems and modifications may be installed. §543.20(g)(1) T§13(i)(1)

14.i.2. Records must be kept of all new installations and/or modifications to gaming systems. These records must include, at a minimum: §543.20(g)(2) T§13(i)(2)

14.i.2.i. The date of the installation or modification; §543.20(g)(2)(i) T§13(i)(2)(i)

14.i.2.ii. The nature of the installation or change such as new software, server repair, significant configuration modifications; §543.20(g)(2)(ii) T§13(i)(2)(ii)

14.i.2.iii. Evidence of verification that the installation or the modifications are approved; and §543.20(g)(2)(iii) T§13(i)(2)(iii)

14.i.2.iv. The identity of the agent(s) performing the installation/modification. §543.20(g)(2)(iv) T§13(i)(2)(iv)

14.i.3. Documentation must be maintained, such as manuals and user guides, describing the systems in use and the operation, including hardware. §543.20(g)(3) T§13(i)(3)

14.j. Remote access. §543.20(h) T§13(j)

14.j.1. Agents may be granted remote access for system support, provided that each access session is documented and maintained at the place of authorization. The documentation must include: §543.20(h)(1) T§13(j)(1)

14.j.1.i. Name of agent authorizing the access; §543.20(h)(1)(i) T§13(j)(1)(i)

14.j.1.ii. Name of agent accessing the system; §543.20(h)(1)(ii) T§13(j)(1)(ii)

14.j.1.iii. Verification of the agent's authorization; §543.20(h)(1)(iii) T§13(j)(1)(iii)

14.j.1.iv. Reason for remote access; §543.20(h)(1)(iv) T§13(j)(1)(iv)

14.j.1.v. Description of work to be performed; §543.20(h)(1)(v) T§13(j)(1)(v)

14.j.1.vi. Date and time of start of end-user remote access session; and §543.20(h)(1)(vi) T§13(j)(1)(vi)

14.j.1.vii. Date and time of conclusion of end-user remote access session. §543.20(h)(1)(vii) T§13(j)(1)(vii)

14.j.1.viii. A software program, or log file, will be utilized to document uploads, downloads, additions, deletions, alterations, or modifications to files and data. T§13(j)(1)(viii)

14.j.2. All remote access must be performed via a secured method. This method is to be documented and maintained by the operation. §543.20(h)(2) T§13(j)(2)

14.k. Incident monitoring and reporting. §543.20(i) T§13(k)

14.k.1. Procedures must be implemented for responding to, monitoring, investigating, resolving, documenting, and reporting security incidents associated with information technology systems. §543.20(i)(1) T§13(k)(1)

14.k.2. Security incidents must be responded to within an established time period approved by the TGRA and formally documented. §543.20(i)(2) T§13(k)(2)

14.k.3. Any incident involving IT staff must be reported to the TGRA immediately upon discovery. T§13(k)(3)

14.k.4. All security incidents must be responded to within 72 hours of discovery and formally documented. T§13(k)(4)

14.l. Data backups. §543.20(j) T§13(l)

14.l.1. Controls must include adequate backup, including, but not limited to, the following: §543.20(j)(1) T§13(l)(1)

14.l.1.i. Daily data backup of critical information technology systems; §543.20(j)(1)(i) T§13(l)(1)(i)

14.l.1.ii.   Data backup of critical programs or the ability to reinstall the exact programs as needed; §543.20(j)(1)(ii) T§13(l)(1)(ii)

14.l.1.iii.   Secured storage of all backup data files and programs, or other adequate protection; §543.20(j)(1)(iii) T§13(l)(1)(iii)

14.l.1.iv.   Mirrored or redundant data source; and §543.20(j)(1)(iv) T§13(l)(1)(iv)

14.l.1.v.   Redundant and/or backup hardware. §543.20(j)(1)(v) T§13(l)(1)(v)

14.l.2. Controls must include recovery procedures, including, but not limited to, the following: §543.20(j)(2) T§13(l)(2)

14.l.2.i.   Data backup restoration; §543.20(j)(2)(i) T§13(l)(2)(i)

14.l.2.ii.   Program restoration; and §543.20(j)(2)(ii) T§13(l)(2)(ii)

14.l.2.iii.   Redundant or backup hardware restoration. §543.20(j)(2)(iii) T§13(l)(2)(iii)

14.l.3. Recovery procedures must be tested on a sample basis at specified intervals at least annually. Results must be documented. Ad hoc recovery, as required, constitutes compliance. §543.20(j)(3) T§13(l)(3)

14.l.4. Backup data files and recovery components must be managed with at least the same level of security and access controls as the system for which they are designed to support. §543.20(j)(4) T§13(l)(4)

14.m.   Software downloads. Downloads, either automatic or manual, must be performed in accordance with 25 CFR 547.12. §543.20(k) T§13(m)

14.n. Verifying downloads. Following download of any gaming system software, the gaming system must verify the downloaded software using a software signature verification method. Using any method it deems appropriate, the TGRA must confirm the verification. §543.20(l) T§13(n)

15. Surveillance standards T§14

Note: This section is derived from "What are the minimum internal control standards for surveillance? §543.21"

15.a. Supervision. Supervision must be provided as needed for surveillance by an agent(s) with authority equal to or greater than those being supervised. §543.21(a) T§14(a)

15.b. Surveillance equipment and control room(s). Controls must be established and procedures implemented that include the following: §543.21(b) T§14(b)

15.b.1. The surveillance system must be maintained and operated from a staffed surveillance operation room(s). §543.21(b)(1) T§14(b)(1)

15.b.2. The surveillance operation room(s) must be secured to prevent unauthorized entry. §543.21(b)(2) T§14(b)(2)

15.b.3. Access to the surveillance operation room(s) must be limited to surveillance agents and other authorized persons. §543.21(b)(3) T§14(b)(3)

15.b.4. Surveillance operation room(s) access logs must be maintained. §543.21(b)(4) T§14(b)(4)

15.b.5. Surveillance operation room equipment must have total override capability over all other satellite surveillance equipment. §543.21(b)(5) T§14(b)(5)

15.b.6. Power loss to the surveillance system: §543.21(b)(6) T§14(b)(6)

15.b.6.i. In the event of power loss to the surveillance system, an auxiliary or backup power source must be available and capable of providing immediate restoration of power to the surveillance system to ensure that surveillance agents can observe all areas covered by dedicated cameras. §543.21(b)(6)(ii) T§14(b)(6)(i)

15.b.7. The surveillance system must record an accurate date and time stamp on recorded events. The displayed date and time must not significantly obstruct the recorded view. §543.21(b)(7) T§14(b)(7)

15.b.8. All surveillance agents must be trained in the use of the equipment, games, and house rules. §543.21(b)(8) T§14(b)(8)

15.b.9. Each camera required by the standards in this section must be installed in a manner that will prevent it from being readily obstructed, tampered with, or disabled. §543.21(b)(9) T§14(b)(9)

15.b.10. The surveillance system must: §543.21(b)(10) T§14(b)(10)

15.b.10.i. Have the capability to display all camera views on a monitor; §543.21(b)(10)(i) T§14(b)(10)(i)

15.b.10.ii. Include sufficient numbers of recording devices to record the views of all cameras required by this section; §543.21(b)(10)(ii) T§14(b)(10)(ii)

15.b.10.iii. Record all camera views; and §543.21(b)(10)(iii) T§14(b)(10)(iii)

15.b.10.iv. Include sufficient numbers of monitors to simultaneously display gaming and count room activities. §543.21(b)(10)(iv) T§14(b)(10)(iv)

15.b.11. A periodic inspection of the surveillance systems must be conducted. When a malfunction of the surveillance system is discovered, the malfunction and necessary repairs must be documented and repairs initiated within seventy-two (72) hours. §543.21(b)(11) T§14(b)(11)

15.b.11.i. If a dedicated camera malfunctions, alternative security procedures, such as additional supervisory or security agents, must be implemented immediately. §543.21(b)(11)(i) T§14(b)(11)(i)

15.b.11.ii. The TGRA must be notified of any surveillance system and/or camera(s) that have malfunctioned for more than twenty-four (24) hours and the alternative security measures being implemented. §543.21(b)(11)(ii) T§14(b)(11)(ii)

15.c. Additional surveillance requirements. With regard to the following functions, controls must also include: §543.21(c) T§14(c)

15.c.1. Surveillance of the progressive prize meters for Class II and Class III gaming systems at the following thresholds: §543.21(c)(1) T§14(c)(1)

15.c.1.i. Wide area progressives with a reset amount of $1 million; and §543.21(c)(1)(i) T§14(c)(1)(i)

15.c.1.ii. In-house progressives with a reset amount of $250,000. §543.21(c)(1)(ii) T§14(c)(1)(ii)

15.c.2. Gaming machines: §542GL.15(c)(2) T§14(c)(2)

15.c.2.i. Except as otherwise provided in paragraphs (c)(1) of this section, gaming machines offering a payout of more than $250,000 shall be monitored and recorded by a dedicated camera(s) to provide coverage of: §542GL.15(c)(2)(i) T§14(c)(2)(i)

15.c.2.i.A. All customers and employees at the gaming machine, and §542GL.15(c)(2)(i)(A) T§14(c)(2)(i)(A)

15.c.2.i.B.   The face of the gaming machine, with sufficient clarity to identify the payout line(s) of the gaming machine. §542GL.15(c)(2)(i)(B) T§14(c)(2)(i)(B)

15.c.3. Pari-mutuel: §542GL.15(c)(3) T§14(c)(3)

  15.c.3.i.   Monitor and record general activities in the pari-mutuel area, to include the ticket writer and cashier areas, with sufficient clarity to identify the agents performing the different functions. §542GL.15(c)(3)(i) T§14(c)(3)(i)

15.c.4. Table games: §542GL.15(c)(4) T§14(c)(4)

  15.c.4.i.   Except for table game tournaments, a dedicated camera(s) with sufficient clarity must be used to provide: §542GL.15(c)(4)(i) T§14(c)(4)(i)

    15.c.4.i.A.   An overview of the activities on each table surface, including card faces and cash and/or cash equivalents; and §542GL.15(c)(4)(i)(A) T§14(c)(4)(i)(A)

    15.c.4.i.B.   An overview of table game activities, including patrons and dealers. §542GL.15(c)(4)(i)(B) T§14(c)(4)(i)(B)

  15.c.4.ii.   For table game tournaments, a dedicated camera(s) must be used to provide an overview of tournament activities, and any area where cash or cash equivalents are exchanged. §542GL.15(c)(4)(ii) T§14(c)(4)(ii)

  15.c.4.iii.   Progressive table games. §542GL.15(c)(4)(iii) T§14(c)(4)(iii)

    15.c.4.iii.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: §542GL.15(c)(4)(iii)(A) T§14(c)(4)(iii)(A)

      15.c.4.iii.A.1.   The table surface, sufficient that the card values and card suits can be clearly identified; §542GL.15(c)(4)(iii)(A)(1) T§14(c)(4)(iii)(A)(1)

      15.c.4.iii.A.2.   An overall view of the entire table with sufficient clarity to identify customers and dealer; and §542GL.15(c)(4)(iii)(A)(2) T§14(c)(4)(iii)(A)(2)

      15.c.4.iii.A.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. §542GL.15(c)(4)(iii)(A)(3) T§14(c)(4)(iii)(A)(3)

15.c.5. Keno: §542GL.15(c)(5) T§14(c)(5)

  15.c.5.i.   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. §542GL.15(c)(5)(i) T§14(c)(5)(i)

  15.c.5.ii.   Monitor and record general activities in each keno game area with sufficient clarity to identify the agents performing the different functions. §542GL.15(c)(5)(ii) T§14(c)(5)(ii)

15.c.6. Manual bingo: §543.21(c)(2) T§14(c)(6)

  15.c.6.i.   For manual draws, the surveillance system must monitor the bingo ball drawing device or mechanical random number generator, which must be recorded during the course of the draw by a dedicated camera to identify the numbers or other designations drawn; and §543.21(c)(2)(i) T§14(c)(6)(i)

  15.c.6.ii.   The surveillance system must monitor and record the activities of the bingo game, including drawing, and entering the balls, numbers or other designations drawn. §543.21(c)(2)(ii) T§14(c)(6)(ii)

15.c.7. Card games: §543.21(c)(3) T§14(c)(7)

  15.c.7.i.   Except for card game tournaments, a dedicated camera(s) with sufficient clarity must be used to provide: §543.21(c)(3)(i) T§14(c)(7)(i)

    15.c.7.i.A.   An overview of the activities on each card table surface, including card faces and cash and/or cash equivalents; §543.21(c)(3)(i)(A) T§14(c)(7)(i)(A)

    15.c.7.i.B.   An overview of card game activities, including patrons and dealers; and §543.21(c)(3)(i)(B) T§14(c)(7)(i)(B)

    15.c.7.i.C.   An unobstructed view of all posted progressive pool amounts. §543.21(c)(3)(i)(C) T§14(c)(7)(i)(C)

  15.c.7.ii.   For card game tournaments, a dedicated camera(s) must be used to provide an overview of tournament activities, and any area where cash or cash equivalents are exchanged. §543.21(c)(3)(ii) T§14(c)(7)(ii)

15.c.8. Cage and vault: §543.21(c)(4) T§14(c)(8)

  15.c.8.i.   The surveillance system must monitor and record a general overview of activities occurring in each cage and vault area with sufficient clarity to identify individuals within the cage and patrons and staff members at the counter areas and to confirm the amount of each cash transaction; §543.21(c)(4)(i) T§14(c)(8)(i)

15.c.8.ii.   Each cashier station must be equipped with one (1) dedicated overhead camera covering the transaction area; and §543.21(c)(4)(ii) T§14(c)(8)(ii)

15.c.8.iii.   The cage or vault area in which exchange and transfer transactions occur must be monitored and recorded by a dedicated camera or motion activated dedicated camera that provides coverage with sufficient clarity to identify the chip values and the amounts on the exchange and transfer documentation. Controls provided by a computerized exchange and transfer system constitute an adequate alternative to viewing the amounts on the exchange and transfer documentation. §543.21(c)(4)(iii) T§14(c)(8)(iii)

15.c.9. Count rooms: §543.21(c)(5) T§14(c)(9)

15.c.9.i.   The surveillance system must monitor and record with sufficient clarity a general overview of all areas where cash or cash equivalents may be stored or counted; and §543.21(c)(5)(i) T§14(c)(9)(i)

15.c.9.ii.   The surveillance system must provide coverage of count equipment with sufficient clarity to view any attempted manipulation of the recorded data. §543.21(c)(5)(ii) T§14(c)(9)(ii)

15.c.10.   Kiosks: The surveillance system must monitor and record a general overview of activities occurring at each kiosk with sufficient clarity to identify the activity and the individuals performing it, including maintenance, drops or fills, and redemption of wagering vouchers or credits. §543.21(c)(6) T§14(c)(10)

15.d. Reporting requirements. TGRA-approved procedures must be implemented for reporting suspected crimes and suspicious activity. §543.21(d) T§14(d)

15.e. Recording retention. Controls must be established and procedures implemented that include the following: §543.21(e) T§14(e)

15.e.1. All recordings required by this section must be retained for a minimum of seven days; and §543.21(e)(1) T§14(e)(1)

15.e.2. Suspected crimes, suspicious activity, or detentions by security agents discovered within the initial retention period must be copied and retained for a time period, not less than one year. §543.21(e)(2) T§14(e)(2)

15.f. Logs. Logs must be maintained and demonstrate the following: §543.21(f) T§14(f)

15.f.1. Compliance with the storage, identification, and retention standards required in this section; §543.21(f)(1) T§14(f)(1)

15.f.2. Each malfunction and repair of the surveillance system as defined in this section; and §543.21(f)(2) T§14(f)(2)

15.f.3. Activities performed by surveillance agents as required by the controls in this section. §543.21(f)(3) T§14(f)(3)

16. Audit and accounting standards T§15

Note: This section is derived from "What are the minimum internal control standards for audit and accounting? §543.23"

16.a. Conflicts of standards. When establishing SICS, the gaming operation should review, and consider incorporating, other external standards such as GAAP, GAAS, and standards promulgated by GASB and FASB. In the event of a conflict between the MICS and the incorporated external standards, the external standards prevail. §543.23(a) T§15(a)

16.b. Procedures, and/or checklists, must be established and submitted to the TGRA to safeguard assets T§15(b)

16.c. Accounting. Controls must be established and procedures implemented to safeguard assets and ensure each gaming operation: §543.23(b) T§15(c)

   16.c.1. Prepares accurate, complete, legible, and permanent records of all transactions pertaining to gaming revenue and activities for operational accountability. §543.23(b)(1) T§15(c)(1)

   16.c.2. Prepares general accounting records on a double-entry system of accounting, maintaining detailed, supporting, subsidiary records, and performs the following activities: §543.23(b)(2) T§15(c)(2)

      16.c.2.i.   Record gaming activity transactions in an accounting system to identify and track all revenues, expenses, assets, liabilities, and equity; §543.23(b)(2)(i) T§15(c)(2)(i)

      16.c.2.ii.   Record all markers, IOU's, returned checks, held checks, or other similar credit instruments; §543.23(b)(2)(ii) T§15(c)(2)(ii)

      16.c.2.iii. Individual and statistical game records to reflect statistical Drop, statistical win, and the percentage of statistical win to statistical Drop by each table game, and to reflect statistical Drop, statistical win, and the percentage of statistical win to statistical Drop for each type of table game, by shift, by day, cumulative month-to-date and year-to-date, and individual and statistical game records reflecting similar information for all other games; T§15(c)(2)(iii)

      16.c.2.iv. Gaming machine analysis reports which, by each machine, compare actual hold percentages to theoretical hold percentages; T§15(c)(2)(iv)

      16.c.2.v.   Record journal entries prepared by the gaming operation and by any independent accountants used; §543.23(b)(2)(iii) T§15(c)(2)(v)

      16.c.2.vi. Records of all investments in capital expenditures T§15(c)(2)(vi)

      16.c.2.vii. Records of all loans and other amounts payable by the gaming operation; T§15(c)(2)(vii)

      16.c.2.viii. Records which identify the purchase, receipt, and destruction of gaming Cheques; T§15(c)(2)(viii)

      16.c.2.ix. Prepare income statements and balance sheets; §543.23(b)(2)(iv) T§15(c)(2)(ix)

      16.c.2.x.   Prepare appropriate subsidiary ledgers to support the balance sheet; §543.23(b)(2)(v) T§15(c)(2)(x)

      16.c.2.xi. Prepare, review, and maintain accurate financial statements; §543.23(b)(2)(vi) T§15(c)(2)(xi)

      16.c.2.xii. Prepare transactions in accordance with the appropriate authorization, as provided by management; §543.23(b)(2)(vii) T§15(c)(2)(xii)

      16.c.2.xiii. Record transactions to facilitate proper recording of gaming revenue and fees, and to maintain accountability of assets; §543.23(b)(2)(viii) T§15(c)(2)(xiii)

      16.c.2.xiv. Compare recorded accountability for assets to actual assets at periodic intervals, and take appropriate action with respect to any variances; §543.23(b)(2)(ix) T§15(c)(2)(xiv)

      16.c.2.xv. Segregate functions, duties, and responsibilities; §543.23(b)(2)(x) T§15(c)(2)(xv)

      16.c.2.xvi. Prepare minimum bankroll calculations; and §543.23(b)(2)(xi) T§15(c)(2)(xvi)

      16.c.2.xvii.Maintain and preserve all financial records and relevant supporting documentation. §543.23(b)(2)(xii) T§15(c)(2)(xvii)

16.d. Maintenance and preservation of books, records and documents. §542.19.(k) T§15(d)

   16.d.1.All original books, records and documents pertaining to the conduct of wagering activities shall be retained by a gaming operation in accordance with the following schedule. A record that summarizes gaming transactions is sufficient, provided that all documents containing an original signature(s) attesting to the accuracy of a gaming related transaction are independently preserved. Original books, records or documents shall not include copies of originals, except for copies that contain original comments or notations on parts of multi-part forms. The following original books, records and documents shall be retained by a gaming operation for a minimum of five (5) years: §542.19.(k)(1) T§15(d)(1)

      16.d.1.i.   Casino cage documents; §542.19.(k)(1)(i) T§15(d)(1)(i)

      16.d.1.ii.   Documentation supporting the calculation of table game win; §542.19.(k)(1)(ii) T§15(d)(1)(ii)

16.d.1.iii. Documentation supporting the calculation of gaming machine win; §542.19.(k)(1)(iii) T§15(d)(1)(iii)

16.d.1.iv. Documentation supporting the calculation of revenue received from the games of keno, pari-mutuel, bingo, pull-tabs, card games, and all other gaming activities offered by the gaming operation; §542.19.(k)(1)(iv) T§15(d)(1)(iv)

16.d.1.v. Table games statistical analysis reports; §542.19.(k)(1)(v) T§15(d)(1)(v)

16.d.1.vi. Gaming machine statistical analysis reports; §542.19.(k)(1)(vi) T§15(d)(1)(vi)

16.d.1.vii. (vii) Bingo, pull-tab, keno and pari-mutuel wagering statistical reports; §542.19.(k)(1)(vii) T§15(d)(1)(vii)

16.d.1.viii. Internal audit documentation and reports; §542.19.(k)(1)(viii) T§15(d)(1)(viii)

16.d.1.ix. Documentation supporting the write-off of gaming credit instruments and named credit instruments; §542.19.(k)(1)(ix) T§15(d)(1)(ix)

16.d.1.x. All other books, records and documents pertaining to the conduct of wagering activities that contain original signature(s) attesting to the accuracy of the gaming related transaction. §542.19.(k)(1)(x) T§15(d)(1)(x)

16.d.2. Unless otherwise specified in this part, all other books, records, and documents shall be retained until such time as the accounting records have been audited by the gaming operation's independent certified public accountants. §542.19.(k)(2) T§15(d)(2)

16.d.3. The above definition shall apply without regards to the medium by which the book, record or document is generated or maintained (paper, computer-generated, magnetic media, etc.). §542.19.(k)(3) T§15(d)(3)

16.e. Internal audit. Controls must be established and procedures implemented to ensure that: §543.23(c) T§15(e)

16.e.1. Internal auditor(s) perform audits of each department of a gaming operation, at least annually, to review compliance with TICS, SICS, and these MICS, which include at least the following areas: §543.23(c)(1) T§15(e)(1)

16.e.1.i. Keno, including supervision, game play standards, rabbit ear or wheel system, random number generator, prize payout, cash and cash equivalents, promotional payouts or awards, statistical reports, system security, documentation, equipment, document retention, multi-race tickets, and manual keno; §542GL.14(c)(1)(i) T§15(e)(1)(i)

16.e.1.ii. Pari-mutuel, including, supervision, exemptions, betting ticket and equipment standards, payout standards, check-out standards, and computer report standards; §542GL.14(c)(1)(ii) T§15(e)(1)(ii)

16.e.1.iii. Table games, including supervision, fill and credit procedures, table inventory forms, standards for playing cards and dice, plastic cards, analysis of table game performance, marker credit play, name credit instruments, call bets, rim credit, and foreign currency; §542GL.14(c)(1)(iii) T§15(e)(1)(iii)

16.e.1.iv. Gaming machines, including supervision, access listing, prize payout and fills, cash and cash equivalent controls, gaming machine components, operations, vouchers, standards for evaluating theoretical and actual hold percentages, gaming machine drop and hopper contents standards, in-house progressive gaming machine standards, wide- area progressive gaming machine standards, and account access cards; §542GL.14(c)(1)(iv) T§15(e)(1)(iv)

16.e.1.v. Bingo, including supervision, bingo cards, bingo card sales, draw, prize payout; cash and equivalent controls, technologic aids to the play of bingo, operations, vouchers, and revenue audit procedures; §543.23(c)(1)(i) T§15(e)(1)(v)

16.e.1.vi. Pull tabs, including, supervision, pull tab inventory, pull tab sales, winning pull tabs, pull tab operating funds, statistical records, and revenue audit procedures; §543.23(c)(1)(ii) T§15(e)(1)(vi)

16.e.1.vii. Card games, including supervision, exchange or transfers, playing cards, shill funds, reconciliation of card room bank, posted rules, and promotional progressive pots and pools; §543.23(c)(1)(iii) T§15(e)(1)(vii)

16.e.1.viii. Promotions and player tracking procedures, including supervision, Promotion rules and player tracking systems; §543.23(c)(1)(iv) T§15(e)(1)(viii)

16.e.1.ix. Complimentary services or items, including procedures for issuing, authorizing, redeeming, and reporting complimentary service items; §543.23(c)(1)(v) T§15(e)(1)(ix)

16.e.1.x. Patron deposit accounts and cashless systems procedures, including supervision, patron deposit accounts and cashless systems, as well as patron deposits, withdrawals and adjustments; §543.23(c)(1)(vi) T§15(e)(1)(x)

16.e.1.xi. Lines of credit procedures, including establishment of lines of credit policy; §543.23(c)(1)(vii) T§15(e)(1)(xi)

16.e.1.xii. Drop and count standards, including supervision, count room access, count team, card game drop standards, player interface and financial instrument drop standards, card game count standards, player interface financial instrument count standards, and controlled keys; §543.23(c)(1)(viii) T§15(e)(1)(xii)

16.e.1.xiii. Cage, vault, cash and cash equivalent procedures, including supervision, cash and cash equivalents, personal checks, cashier's checks, traveler's checks, payroll checks, and counter checks, cage and vault accountability, kiosks, patron deposited funds, promotional payouts, drawings, and giveaway programs, chip and token standards, and cage and vault access; §543.23(c)(1)(ix) T§15(e)(1)(xiii)

16.e.1.xiv. Information technology, including supervision, class II gaming systems' logical and physical controls, independence, physical security, logical security, user controls, installations and/or modifications, remote access, incident monitoring and reporting, data back-ups, software downloads, and verifying downloads; and §543.23(c)(1)(x) T§15(e)(1)(xiv)

16.e.1.xv. Accounting standards, including accounting records, maintenance and preservation of financial records and relevant supporting documentation. §543.23(c)(1)(xi) T§15(e)(1)(xv)

16.e.2. Internal auditor(s) are independent of gaming operations with respect to the departments subject to audit (auditors internal to the operation, officers of the TGRA, or outside CPA firm may perform this function). §543.23(c)(2) T§15(e)(2)

16.e.3. Internal auditor(s) report directly to the Tribe, TGRA, audit committee, or other entity designated by the Tribe. §543.23(c)(3) T§15(e)(3)

16.e.4. Documentation such as checklists, programs, reports, etc. is prepared to evidence all internal audit work and follow-up performed as it relates to compliance with TICS, SICS, and these MICS, including all instances of noncompliance. §543.23(c)(4) T§15(e)(4)

16.e.5. Audit reports are maintained and made available to the Commission upon request and must include the following information: §543.23(c)(5) T§15(e)(5)

16.e.5.i. Audit objectives; §543.23(c)(5)(i) T§15(e)(5)(i)

16.e.5.ii. Audit procedures and scope; §543.23(c)(5)(ii) T§15(e)(5)(ii)

16.e.5.iii. Findings and conclusions; §543.23(c)(5)(iii) T§15(e)(5)(iii)

16.e.5.iv. Recommendations, if applicable; and §543.23(c)(5)(iv) T§15(e)(5)(iv)

16.e.5.v. Management's response. §543.23(c)(5)(v) T§15(e)(5)(v)

16.e.6. All material exceptions identified by internal audit work are investigated and resolved and the results are documented. §543.23(c)(6) T§15(e)(6)

16.e.7. Internal audit findings are reported to management, responded to by management stating corrective measures to be taken, and included in the report delivered to management, the Tribe, TGRA, audit committee, or other entity designated by the Tribe for corrective action. §543.23(c)(7) T§15(e)(7)

16.e.8. Follow-up observations and examinations is performed to verify that corrective action has been taken regarding all instances of non-compliance. The verification is performed within six (6) months following the date of notification of non-compliance. §543.23(c)(8) T§15(e)(8)

16.f. Annual requirements. §543.23(d) T§15(f)

16.f.1. Agreed upon procedures. A CPA must be engaged to perform an assessment to verify whether the gaming operation is in compliance with these MICS, and/or the TICS or SICS if they provide at least the same level of controls as the MICS. The assessment must be performed in accordance with agreed upon procedures and the most recent versions of the Statements on Standards for Attestation Engagements and Agreed-Upon Procedures Engagements (collectively "SSAEs"), issued by the American Institute of Certified Public Accountants. §543.23(d)(1) T§15(f)(1)

16.f.2. The tribe must submit two copies of the agreed-upon procedures report to the Commission within 120 days of the gaming operation's fiscal year end in conjunction with the submission of the annual financial audit report required pursuant to 25 CFR part 571. §543.23(d)(2) T§15(f)(2)

16.f.3. Review of internal audit. §543.23(d)(3) T§15(f)(3)

16.f.3.i. The CPA must determine compliance by the gaming operation with the internal audit requirements in this paragraph (d) by: §543.23(d)(3)(i) T§15(f)(3)(i)

16.f.3.i.A. Completing the internal audit checklist; §543.23(d)(3)(i)(A) T§15(f)(3)(i)(A)

16.f.3.i.B. Ensuring that the internal auditor completed checklists for each gaming department of the operation; §543.23(d)(3)(i)(B) T§15(f)(3)(i)(B)

16.f.3.i.C. Verifying that any areas of non-compliance have been identified; §543.23(d)(3)(i)(C) T§15(f)(3)(i)(C)

16.f.3.i.D. Ensuring that audit reports are completed and include responses from management; and §543.23(d)(3)(i)(D) T§15(f)(3)(i)(D)

16.f.3.i.E.   Verifying that appropriate follow-up on audit findings has been conducted and necessary corrective measures have been taken to effectively mitigate the noted risks. §543.23(d)(3)(i)(E) T§15(f)(3)(i)(E)

16.f.3.ii.   If the CPA determines that the internal audit procedures performed during the fiscal year have been properly completed, the CPA may rely on the work of the internal audit for the completion of the MICS checklists as they relate to the standards covered by this part. §543.23(d)(3)(ii) T§15(f)(3)(ii)

16.f.4. Report format. The SSAEs are applicable to agreed-upon procedures engagements required in this part. All noted instances of noncompliance with the MICS and/or the TICS or SICS, if they provide the same level of controls as the MICS, must be documented in the report with a narrative description, the number of exceptions and sample size tested. §543.23(d)(4) T§15(f)(4)

17. Auditing revenue standards T§16

Note: This section is derived from "What are the minimum internal control standards for auditing revenue? §543.24"

17.a. Supervision. Supervision must be provided as needed for operations by an agent(s) with authority equal to or greater than those being supervised. §543.24(a) T§16(a)

17.b. Independence. Audits must be performed by agent(s) independent of the transactions being audited. §543.24(b) T§16(b)

17.c. Documentation. The performance of revenue audit procedures, the exceptions noted, and the follow-up of all revenue audit exceptions must be documented and maintained. §543.24(c) T§16(c)

17.d. Controls must be established and procedures implemented to audit of each of the following operational areas: §543.24(d) T§16(d)

17.d.1. Keno. §542GL.13(d)(1) T§16(d)(1)

17.d.1.i. The keno audit function shall be independent of the keno department. T§16(d)(1)(i)

17.d.1.ii. At least annually, 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. §542GL.13(d)(1)(i) T§16(d)(1)(ii)

17.d.1.iii. For at least one shift every other month, perform the following: §542GL.13(d)(1)(ii) T§16(d)(1)(iii)

17.d.1.iii.A. Foot the customer copy of the payouts and trace the total to the payout report; and §542GL.13(d)(1)(ii)(A) T§16(d)(1)(iii)(A)

17.d.1.iii.B. Regrade at least 1% of the winning tickets using the payout schedule and draw ticket. §542GL.13(d)(1)(ii)(B) T§16(d)(1)(iii)(B)

17.d.1.iv. 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; §542GL.13(d)(1)(iii) T§16(d)(1)(iv)

17.d.1.v. Daily, 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); §542GL.13(d)(1)(iv) T§16(d)(1)(v)

17.d.1.vi. Daily, 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; §542GL.13(d)(1)(v) T§16(d)(1)(vi)

17.d.1.vii. Daily, review the documentation for payout adjustments made outside the computer and investigate large and frequent payments; §542GL.13(d)(1)(vi) T§16(d)(1)(vii)

17.d.1.viii. Weekly, review personnel access listing for inappropriate functions an agent can perform; §542GL.13(d)(1)(vii) T§16(d)(1)(viii)

17.d.1.ix. Review system exception information on a daily basis for propriety of transactions and unusual occurrences including changes to the personnel access listing; §542GL.13(d)(1)(viii) T§16(d)(1)(ix)

17.d.1.x. If a random number generator is used, then at least weekly review the numerical frequency distribution for potential patterns; and §542GL.13(d)(1)(ix) T§16(d)(1)(x)

17.d.1.xi. Investigate and document results of all noted improper transactions or unusual occurrences. §542GL.13(d)(1)(x) T§16(d)(1)(xi)

17.d.1.xii. When the keno game is operated by one person: §542GL.13(d)(1)(xi) T§16(d)(1)(xii)

17.d.1.xii.A. The customer copies of all winning tickets in excess of $100 and at least 5% of all other winning tickets shall be regraded and traced to the computer payout report; §542GL.13(d)(1)(xi)(A) T§16(d)(1)(xii)(A)

17.d.1.xii.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 §542GL.13(d)(1)(xi)(B) T§16(d)(1)(xii)(B)

17.d.1.xii.C. Review winning tickets for proper authorization. §542GL.13(d)(1)(xi)(C) T§16(d)(1)(xii)(C)

17.d.1.xiii. In the event any person performs the writer and deskman functions on the same shift, the procedures described in paragraphs (4)(xi)(A) and (B) of this section (using the sample sizes indicated) shall be performed on tickets written by that person. §542GL.13(d)(1)(xii) T§16(d)(1)(xiii)

17.d.1.xiv. Documentation (e.g., a log, checklist, etc.) that evidences the performance of all keno audit procedures shall be maintained. §542GL.13(d)(1)(xiii) T§16(d)(1)(xiv)

17.d.2. Pari-mutuel. §542GL.13(d)(2) T§16(d)(2)

17.d.2.i. 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. §542GL.13(d)(2)(i) T§16(d)(2)(i)

17.d.2.ii.   Verify actual cash/cash equivalents turned in daily 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 (paids), (=) cash turn-in). §542GL.13(d)(2)(ii) T§16(d)(2)(ii)

17.d.2.iii.   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: §542GL.13(d)(2)(iii) T§16(d)(2)(iii)

    17.d.2.iii.A.   Commission; §542GL.13(d)(2)(iii)(A) T§16(d)(2)(iii)(A)

    17.d.2.iii.B.   Positive breakage; §542GL.13(d)(2)(iii)(B) T§16(d)(2)(iii)(B)

    17.d.2.iii.C.   Negative breakage; §542GL.13(d)(2)(iii)(C) T§16(d)(2)(iii)(C)

    17.d.2.iii.D.   Track/event fees; §542GL.13(d)(2)(iii)(D) T§16(d)(2)(iii)(D)

    17.d.2.iii.E.   Track/event fee rebates; and §542GL.13(d)(2)(iii)(E) T§16(d)(2)(iii)(E)

    17.d.2.iii.F.   Purged tickets. §542GL.13(d)(2)(iii)(F) T§16(d)(2)(iii)(F)

17.d.2.iv.   All winning tickets and vouchers shall be physically removed from the kiosk for each day's play. §542GL.13(d)(2)(iv) T§16(d)(2)(iv)

17.d.2.v.   In the event a kiosk does not balance for a day's play, the auditor shall perform the following procedures: §542GL.13(d)(2)(v) T§16(d)(2)(v)

    17.d.2.v.A.   Foot the winning tickets and vouchers deposited and trace to the totals of kiosk activity produced by the system; §542GL.13(d)(2)(v)(A) T§16(d)(2)(v)(A)

    17.d.2.v.B.   Foot the listing of cashed vouchers and trace to the totals produced by the system; §542GL.13(d)(2)(v)(B) T§16(d)(2)(v)(B)

    17.d.2.v.C.   Review all exceptions for propriety of transactions and unusual occurrences; §542GL.13(d)(2)(v)(C) T§16(d)(2)(v)(C)

    17.d.2.v.D.   Review all voids for propriety; §542GL.13(d)(2)(v)(D) T§16(d)(2)(v)(D)

    17.d.2.v.E.   Verify the results as produced by the system to the results provided by an independent source; §542GL.13(d)(2)(v)(E) T§16(d)(2)(v)(E)

    17.d.2.v.F.   Regrade 1% of paid (cashed) tickets to ensure accuracy and propriety; and §542GL.13(d)(2)(v)(F) T§16(d)(2)(v)(F)

    17.d.2.v.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. §542GL.13(d)(2)(v)(G) T§16(d)(2)(v)(G)

17.d.2.vi.   At least annually, foot the wagers for one day and trace to the total produced by the system. §542GL.13(d)(2)(vi) T§16(d)(2)(vi)

17.d.2.vii.   At least one day per quarter, recalculate and verify the change in the unpaid winners to the total purged tickets. §542GL.13(d)(2)(vii) T§16(d)(2)(vii)

17.d.2.viii.   At least monthly, review statistical reports for any deviations exceeding a specified threshold, as defined by the TGRA. Investigate and document any large and unusual fluctuations noted. §542GL.13(d)(2)(viii) T§16(d)(2)(viii)

17.d.3.   Table Games T§16(d)(3)

17.d.3.i.   The accounting and auditing procedures shall be performed by personnel who are independent of the transactions being audited/accounted for. T§16(d)(3)(i)

17.d.3.ii.   Accounting and/or Auditing department shall review Exception Reports for all computerized table games systems daily for propriety of transactions and unusual occurrences. T§16(d)(3)(ii)

17.d.3.iii.   All noted improper transactions or unusual occurrences as defined in the operations audit checklist shall be investigated with the results documented. T§16(d)(3)(iii)

17.d.3.iv.   Evidence of table games auditing procedures including compliance and any follow-up performed shall be documented, maintained for inspection, and provided to the TGRA upon request.   T§16(d)(3)(iv)

17.d.3.v.   Records shall be maintained by day and shift indicating any single-deck blackjack games that were dealt for an entire shift. T§16(d)(3)(v)

17.d.3.vi.   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. T§16(d)(3)(vi)

17.d.3.vii.   This information shall be presented to and reviewed by management independent of the Table Games department on at least a monthly basis. T§16(d)(3)(vii)

17.d.3.viii.   Investigate any unusual fluctuations in hold percentage with pit supervisory personnel. T§16(d)(3)(viii)

17.d.3.viii.A. The results of such investigations shall be documented, maintained for inspection, and provided to the Tribal gaming regulatory authority upon request. T§16(d)(3)(viii)(A)

17.d.3.viii.B. Net Win % of Drop reports will be maintained for review for each table games. T§16(d)(3)(viii)(B)

17.d.3.ix. All Cage paperwork should be footed to the original documentation and tied to the Table Games Accounting System. T§16(d)(3)(ix)

17.d.3.x. Verify appropriate signatures and proper paperwork with regards to: T§16(d)(3)(x)

17.d.3.x.A. Drop; T§16(d)(3)(x)(A)

17.d.3.x.B. Fills; T§16(d)(3)(x)(B)

17.d.3.x.C. Credits; and T§16(d)(3)(x)(C)

17.d.3.x.D. Chip Inventory that arrives as part of the Cage paperwork. T§16(d)(3)(x)(D)

17.d.3.xi. All Count paperwork should be tied to the originating documentation generated in the Count Room and should match the addition to Cage Accountability that the Cage Reconciliation calls for. T§16(d)(3)(xi)

17.d.3.xii. Once confirmed in the Cage, the cash needs to be tied out through the Table Games Audit. T§16(d)(3)(xii)

17.d.3.xiii. Cage - Deposit Verification T§16(d)(3)(xiii)

17.d.3.xiii.A. Validate all deposit paperwork ties to both the cash deposit and the change in Cage Accountability. T§16(d)(3)(xiii)(A)

17.d.3.xiii.B. After the deposit is made, tie to the Bank Account and the deposit made. T§16(d)(3)(xiii)(B)

17.d.3.xiii.C. A daily recap shall be prepared for the day and month-to-date, which shall include the following information: T§16(d)(3)(xiii)(C)

17.d.3.xiii.C.1. Drop; T§16(d)(3)(xiii)(C)(1)

17.d.3.xiii.C.2. Win; and T§16(d)(3)(xiii)(C)(2)

17.d.3.xiii.C.3. Gross revenue. T§16(d)(3)(xiii)(C)(3)

17.d.4. Slot Accounting Standards T§16(d)(4)

17.d.4.i. For each drop period, accounting/auditing personnel shall compare the coin-to-drop meter reading to the actual drop amount. T§16(d)(4)(i)

17.d.4.ii. Discrepancies should be resolved prior to generation/distribution of on-line gaming machine monitoring system statistical reports. T§16(d)(4)(ii)

17.d.4.iii. For each drop period, accounting/auditing employees shall compare the bill-in meter reading to the total bill acceptor drop amount for the period. T§16(d)(4)(iii)

17.d.4.iv. Discrepancies shall be resolved before the generation/distribution of gaming machine statistical reports. T§16(d)(4)(iv)

17.d.4.v. Follow-up shall be performed for any one machine having an unresolved variance between actual currency drop and bill-in meter reading in excess of an amount that is both more amount determined by operations management, and approved by the TGRA and at least three percent (3%) of the actual currency drop. The follow-up performed and results of the investigation shall be documented, maintained for inspection, and provided to the Tribal gaming regulatory authority upon request. T§16(d)(4)(v)

17.d.4.vi. Accounting/auditing employees shall review exception reports for all computerized gaming machine systems on a daily basis for propriety of transactions and unusual occurrences. The following exceptions will be investigated with results clearly documented: T§16(d)(4)(vi)

17.d.4.vi.A. No Actual Drop with Slot Accounting System identifying Drop; T§16(d)(4)(vi)(A)

17.d.4.vi.B. Drop does not match the meter; T§16(d)(4)(vi)(B)

17.d.4.vi.C. Actual Drop but no Metered (or less metered) Drop; T§16(d)(4)(vi)(C)

17.d.4.vi.D. Meter rollovers; T§16(d)(4)(vi)(D)

17.d.4.vi.E. Meter runaways; T§16(d)(4)(vi)(E)

17.d.4.vi.F. Over tolerance meters; T§16(d)(4)(vi)(F)

17.d.4.vi.G. Blown meters; T§16(d)(4)(vi)(G)

17.d.4.vi.H. Unaccounted for vouchers; and T§16(d)(4)(vi)(H)

17.d.4.vi.I. Errors in count. T§16(d)(4)(vi)(I)

17.d.4.vii. The statistical reports, listed above, shall be reviewed by both gaming machine department management and management employees independent of the gaming machine department on at least a monthly basis. T§16(d)(4)(vii)

17.d.4.viii. Variances will be investigated at a threshold of either: T§16(d)(4)(viii)

17.d.4.viii.A.   For those machines that have experienced at least 100,000 wagering transactions, large variances (three percent (3%) recommended) between theoretical hold and actual hold shall be investigated and resolved by the gaming machine department and reviewed by a department independent of the gaming machine department with the findings documented and provided to the Tribal gaming regulatory authority upon request in a timely manner. or; T§16(d)(4)(viii)(A)

17.d.4.viii.B.   A method developed by the operation and approved by the TGRA. T§16(d)(4)(viii)(B)

17.d.4.ix.   Standards for evaluating theoretical and actual hold percentages. T§16(d)(4)(ix)

17.d.4.ix.A.   Accurate and current theoretical hold worksheets shall be maintained for each gaming machine. T§16(d)(4)(ix)(A)

17.d.4.ix.B.   For multi-game/multi-denominational machines, an employee or department independent of the gaming machine department shall: T§16(d)(4)(ix)(B)

17.d.4.ix.B.1.   Weekly, record the total coin-in meter; T§16(d)(4)(ix)(B)(1)

17.d.4.ix.B.2.   Quarterly, record the coin-in meters for each pay table contained in the machine; and T§16(d)(4)(ix)(B)(2)

17.d.4.ix.B.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 pay table. 542.13 H2iii T§16(d)(4)(ix)(B)(3)

17.d.4.ix.C.   For those gaming operations that are unable to perform the weighted average calculation, the following procedures shall apply: T§16(d)(4)(ix)(C)

17.d.4.ix.C.1.   On at least an annual basis, calculate the actual hold percentage for each gaming machine; T§16(d)(4)(ix)(C)(1)

17.d.4.ix.C.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 T§16(d)(4)(ix)(C)(2)

17.d.4.ix.C.3.   The adjusted theoretical hold percentage shall be within the spread between the minimum and maximum theoretical payback percentages. T§16(d)(4)(ix)(C)(3)

17.d.4.ix.D.   The adjusted theoretical hold percentage for multi-game/multi-denominational machines may be combined for machines with exactly the same game mix throughout the year. T§16(d)(4)(ix)(D)

17.d.4.ix.E.   The theoretical hold percentages used in the gaming machine analysis reports should be within the performance standards set by the manufacturer. T§16(d)(4)(ix)(E)

17.d.4.x.   Slot Liability T§16(d)(4)(x)

17.d.4.x.A.   Slot Liability should be reconciled on a monthly basis and compared to the slot accounting system. T§16(d)(4)(x)(A)

17.d.4.x.B.   If the gaming operation provides periodic payments to satisfy a payout resulting from a wager, the initial installment payment, when paid, and the actual cost of a payment plan, which is funded by the gaming operation, may be deducted from winnings. The gaming operation is required to obtain the approval of all payment plans from the TGRA. For any funding method which merely guarantees the gaming operation's performance, and under which the gaming operation makes payments out of cash flow (e.g. irrevocable letters of credits, surety bonds, or other similar methods), the gaming operation may only deduct such payments when paid to the patron. T§16(d)(4)(x)(B)

17.d.4.x.C.   For payouts by wide-area progressive gaming machines systems, a gaming operation may deduct from winnings only it's pro rata share of a wide-area gaming machine system payout. T§16(d)(4)(x)(C)

17.d.4.x.D.   Cash-out tickets issued at a gaming machine shall be deducted from gross revenue as jackpot payouts in the month the tickets are issued by the gaming machine. Tickets deducted from gross revenue that are not redeemed within a period, not to exceed one hundred eighty days of issuance, shall be included in gross revenue. An unredeemed ticket previously included in gross revenue may be deducted from gross revenue in the month redeemed. T§16(d)(4)(x)(D)

17.d.5. Bingo. §543.24(d)(1) T§16(d)(5)

17.d.5.i.   At the end of each month, verify the accuracy of the ending balance in the bingo control log by reconciling it with the bingo paper inventory. Investigate and document any variance noted. §543.24(d)(1)(i) T§16(d)(5)(i)

17.d.5.ii.   Daily, reconcile supporting records and documents to summarized paperwork or electronic records (e.g. total sales and payouts per shift and/or day). §543.24(d)(1)(ii) T§16(d)(5)(ii)

17.d.5.iii. At least monthly, review variances related to bingo accounting data in accordance with an established threshold, which must include, at a minimum, variance(s) noted by the Class II gaming system for cashless transactions in and out, electronic funds transfer in and out, external bonus payouts, vouchers out and coupon promotion out. Investigate and document any variance noted. §543.24(d)(1)(iii) T§16(d)(5)(iii)

17.d.5.iv. At least monthly, review statistical reports for any deviations from the mathematical expectations exceeding a threshold established by the TGRA. Investigate and document any deviations compared to the mathematical expectations required to be submitted per § 547.4. §543.24(d)(1)(iv) T§16(d)(5)(iv)

17.d.5.v. At least monthly, take a random sample, foot the vouchers redeemed and trace the totals to the totals recorded in the voucher system and to the amount recorded in the applicable cashier's accountability document. §543.24(d)(1)(v) T§16(d)(5)(v)

17.d.6. Pull tabs. §543.24(d)(2) T§16(d)(6)

17.d.6.i. Daily, verify the total amount of winning pull tabs redeemed each day. §543.24(d)(2)(i) T§16(d)(6)(i)

17.d.6.ii. At the end of each month, verify the accuracy of the ending balance in the pull tab control log by reconciling the pull tabs on hand. Investigate and document any variance noted. §543.24(d)(2)(ii) T§16(d)(6)(ii)

17.d.6.iii. At least monthly, compare for reasonableness the amount of pull tabs sold from the pull tab control log to the amount of pull-tab sales. §543.24(d)(2)(iii) T§16(d)(6)(iii)

17.d.6.iv. At least monthly, review statistical reports for any deviations exceeding a specified threshold, as defined by the TGRA. Investigate and document any large and unusual fluctuations noted. §543.24(d)(2)(iv) T§16(d)(6)(iv)

17.d.7. Card games. §543.24(d)(3) T§16(d)(7)

17.d.7.i. Daily, reconcile the amount indicated on the progressive sign/meter to the cash counted or received by the cage and the payouts made for each promotional progressive pot and pool. This reconciliation must be sufficiently documented, including substantiation of differences and adjustments. §543.24(d)(3)(i) T§16(d)(7)(i)

17.d.7.ii. At least monthly, review all payouts for the promotional progressive pots, pools, or other promotions to verify payout accuracy and proper accounting treatment and that they are conducted in accordance with conditions provided to the patrons. §543.24(d)(3)(ii) T§16(d)(7)(ii)

17.d.7.iii. At the conclusion of each contest/tournament, reconcile all contest/tournament entry and payout forms to the dollar amounts recorded in the appropriate accountability document. §543.24(d)(3)(iii) T§16(d)(7)(iii)

17.d.8. Promotions and player tracking. §543.24(d)(4) T§16(d)(8)

17.d.8.i. At least monthly, review promotional payments, drawings, and giveaway programs to verify payout accuracy and proper accounting treatment in accordance with the rules provided to patrons. §543.24(d)(4)(i) T§16(d)(8)(i)

17.d.8.ii. At least monthly, for computerized player tracking systems, perform the following procedures: §543.24(d)(4)(ii) T§16(d)(8)(ii)

17.d.8.ii.A. Review authorization documentation for all manual point additions/deletions for propriety; §543.24(d)(4)(ii)(A) T§16(d)(8)(ii)(A)

17.d.8.ii.B. Review exception reports, including transfers between accounts; and §543.24(d)(4)(ii)(B) T§16(d)(8)(ii)(B)

17.d.8.ii.C. Review documentation related to access to inactive and closed accounts. §543.24(d)(4)(ii)(C) T§16(d)(8)(ii)(C)

17.d.8.iii. At least annually, all computerized player tracking systems must be reviewed by agent(s) independent of the individuals that set up or make changes to the system parameters. The review must be performed to determine that the configuration parameters are accurate and have not been altered without appropriate management authorization Document and maintain the test results. §543.24(d)(4)(iii) T§16(d)(8)(iii)

17.d.9. Complimentary services or items. At least monthly, review the reports required in § 543.13(d). These reports must be made available to those entities authorized by the TGRA or by tribal law or ordinance. §543.24(d)(5) T§16(d)(9)

17.d.10. Patron deposit accounts. §543.24(d)(6) T§16(d)(10)

17.d.10.i. At least weekly, reconcile patron deposit account liability (deposits ±adjustments−withdrawals = total account balance) to the system record. §543.24(d)(6)(i) T§16(d)(10)(i)

17.d.10.ii. At least weekly, review manual increases and decreases to/from player deposit accounts to ensure proper adjustments were authorized. §543.24(d)(6)(ii) T§16(d)(10)(ii)

17.d.11. Lines of credit. §543.24(d)(7) T§16(d)(11)

17.d.11.i. At least three (3) times per year, an agent independent of the cage, credit, and collection functions must perform the following review: §543.24(d)(7)(i) T§16(d)(11)(i)

17.d.11.i.A. Select a sample of line of credit accounts; §543.24(d)(7)(i)(A) T§16(d)(11)(i)(A)

17.d.11.i.B. Ascertain compliance with credit limits and other established credit issuance procedures; §543.24(d)(7)(i)(B) T§16(d)(11)(i)(B)

17.d.11.i.C. Reconcile outstanding balances of both active and inactive (includes write-offs and settlements) accounts on the accounts receivable listing to individual credit records and physical instruments. This procedure need only be performed once per year for inactive accounts; and §543.24(d)(7)(i)(C) T§16(d)(11)(i)(C)

17.d.11.i.D. Examine line of credit records to determine that appropriate collection efforts are being made and payments are being properly recorded. §543.24(d)(7)(i)(D) T§16(d)(11)(i)(D)

17.d.11.i.E. For at least five (5) days during the review period, subsequently reconcile partial payment receipts to the total payments recorded by the cage for the day and account for the receipts numerically. §543.24(d)(7)(i)(E) T§16(d)(11)(i)(E)

17.d.11.ii. At least monthly, perform an evaluation of the collection percentage of credit issued to identify unusual trends. §543.24(d)(7)(ii) T§16(d)(11)(ii)

17.d.12. Drop and count. §543.24(d)(8) T§16(d)(12)

17.d.12.i. At least quarterly, unannounced currency counter and currency counter interface (if applicable) tests must be performed, and the test results documented and maintained. All denominations of currency and all types of cash out tickets counted by the currency counter must be tested. This test may be performed by internal audit or the TGRA. The result of these tests must be documented and signed by the agent(s) performing the test. §543.24(d)(8)(i) T§16(d)(12)(i)

17.d.12.ii. At least quarterly, unannounced weigh scale and weigh scale interface (if applicable) tests must be performed, and the test results documented and maintained. This test may be performed by internal audit or the TGRA. The result of these tests must be documented and signed by the agent(s) performing the test. §543.24(d)(8)(ii) T§16(d)(12)(ii)

17.d.12.iii. For computerized key security systems controlling access to drop and count keys, perform the following procedures: §543.24(d)(8)(iii) T§16(d)(12)(iii)

17.d.12.iii.A. At least quarterly, review the report generated by the computerized key security system indicating the transactions performed by the individual(s) that adds, deletes, and changes users' access within the system (i.e., system administrator). Determine whether the transactions completed by the system administrator provide adequate control over the access to the drop and count keys. Also, determine whether any drop and count key(s) removed or returned to the key cabinet by the system administrator was properly authorized; §543.24(d)(8)(iii)(A) T§16(d)(12)(iii)(A)

17.d.12.iii.B. At least quarterly, review the report generated by the computerized key security system indicating all transactions performed to determine whether any unusual drop and count key removals or key returns occurred; and §543.24(d)(8)(iii)(B) T§16(d)(12)(iii)(B)

17.d.12.iii.C. At least quarterly, review a sample of users that are assigned access to the drop and count keys to determine that their access to the assigned keys is appropriate relative to their job position. §543.24(d)(8)(iii)(C) T§16(d)(12)(iii)(C)

17.d.12.iv. At least quarterly, an inventory of all controlled keys must be performed and reconciled to records of keys made, issued, and destroyed. Investigations must be performed for all keys unaccounted for, and the investigation documented. §543.24(d)(8)(iv) T§16(d)(12)(iv)

17.d.13. Cage, vault, cash, and cash equivalents. §543.24(d)(9) T§16(d)(13)

17.d.13.i. At least monthly, the cage accountability must be reconciled to the general ledger. §543.24(d)(9)(i) T§16(d)(13)(i)

17.d.13.ii. At least monthly, trace the amount of cage deposits to the amounts indicated in the bank statements. §543.24(d)(9)(ii) T§16(d)(13)(ii)

17.d.13.iii. Twice annually, a count must be performed of all funds in all gaming areas (i.e. cages, vaults, and booths (including reserve areas), kiosks, cash-out ticket redemption machines, and change machines. Count all chips and tokens by denomination and type. Count individual straps, bags, and imprest banks on a sample basis. Reconcile all amounts counted to the amounts recorded on the corresponding accountability forms to ensure

that the proper amounts are recorded. Maintain documentation evidencing the amount counted for each area and the subsequent comparison to the corresponding accountability form. The count must be completed within the same gaming day for all areas. §543.24(d)(9)(iii) T§16(d)(13)(iii)

 17.d.13.iii.A. Counts must be observed by an individual independent of the department being counted. It is permissible for the individual responsible for the funds to perform the actual count while being observed. §543.24(d)(9)(iii)(A) T§16(d)(13)(iii)(A)

 17.d.13.iii.B. Internal audit may perform and/or observe the two counts. §543.24(d)(9)(iii)(B) T§16(d)(13)(iii)(B)

17.d.13.iv. At least annually, select a sample of invoices for chips and tokens purchased, and trace the dollar amount from the purchase invoice to the accountability document that indicates the increase to the chip or token inventory to ensure that the proper dollar amount has been recorded. §543.24(d)(9)(iv) T§16(d)(13)(iv)

17.d.13.v. At each business year end, create and maintain documentation evidencing the amount of the chip/token liability, the change in the liability from the previous year, and explanations for adjustments to the liability account including any adjustments for chip/token float. §543.24(d)(9)(v) T§16(d)(13)(v)

17.d.13.vi. At least monthly, review a sample of returned checks to determine that the required information was recorded by cage agent(s) when the check was cashed. §543.24(d)(9)(vi) T§16(d)(13)(vi)

17.d.13.vii. At least monthly, review exception reports for all computerized cage systems for propriety of transactions and unusual occurrences. The review must include, but is not limited to, voided authorizations. All noted improper transactions or unusual occurrences identified must be investigated and the results documented. §543.24(d)(9)(vii) T§16(d)(13)(vii)

17.d.13.viii. Daily, reconcile all parts of forms used to document increases/decreases to the total cage inventory, investigate any variances noted, and document the results of such investigations. §543.24(d)(9)(viii) T§16(d)(13)(viii)

17.d.14. Inventory. §543.24(d)(10) T§16(d)(14)

17.d.14.i. At least monthly, verify receipt, issuance, and use of controlled inventory, including, but not limited to, bingo cards, pull tabs, playing cards, keys, pre-numbered and/or multi-part forms. §543.24(d)(10)(i) T§16(d)(14)(i)

17.d.14.ii. Periodically perform minimum bankroll calculations to ensure that the gaming operation maintains cash in an amount sufficient to satisfy the gaming operation's obligations. §543.24(d)(10)(ii) T§16(d)(14)(ii)

18. Keno standards T§17

Note: This section is derived from "What are the minimum internal control standards for keno? §542GL.2"

18.a. Supervision. Supervision must be provided as needed for keno operations by an agent(s) with authority equal to or greater than those being supervised. §542GL.2(a) T§17(a)

18.b. Game play standards. §542GL.2(b) T§17(b)

18.b.1. The computerized customer ticket must include the date, game number, ticket sequence number, station number or writer identification number, and conditioning (including multi-race if applicable). §542GL.2(b)(1) T§17(b)(1)

18.b.2. Concurrently with the generation of the ticket the information on the ticket must be recorded in a manner that restricts access. §542GL.2(b)(2) T§17(b)(2)

18.b.3. Keno personnel must be precluded from having access to the restricted ticket information. §542GL.2(b)(3) T§17(b)(3)

18.b.4. When it is necessary to void a ticket, the void information must be entered into the computer and the computer must document the appropriate information pertaining to the voided wager (e.g., void slip is issued or equivalent documentation is generated). §542GL.2(b)(4) T§17(b)(4)

18.b.5. Controls must 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. §542GL.2(b)(5) T§17(b)(5)

18.b.6. The controls in effect for tickets prepared in areas other than the main keno area where bets may be placed and tickets paid must be identical to those in effect for the primary keno game. §542GL.2(b)(6) T§17(b)(6)

18.c. Manual keno (rabbit ear or wheel system) is prohibited. T§17(c)

18.d. Random number generator. If a random number generator is utilized, controls must be established and procedures implemented that require the following: §542GL.2(d) T§17(d)

18.d.1. The numbers selected by the random number generator must be directly relayed to, and automatically recorded in, the keno computer system. §542GL.2(d)(1) T§17(d)(1)

18.d.2. Keno agents must be precluded from access to the random number generator. §542GL.2(d)(2) T§17(d)(2)

18.e. Prize payout. §542GL.2(e) T§17(e)

18.e.1. Controls must be established and procedures implemented that address the following: §542GL.2(e)(1) T§17(e)(1)

18.e.1.i. Identification of the agent authorized (by position) to make a payout; §542GL.2(e)(1)(i) T§17(e)(1)(i)

18.e.1.ii. Predetermined payout authorization levels (by position); §542GL.2(e)(1)(ii) T§17(e)(1)(ii)

18.e.1.iii. Documentation procedures ensuring separate control of the cash accountability functions; §542GL.2(e)(1)(iii) T§17(e)(1)(iii)

18.e.1.iv. The sequence number of tickets presented for payment must be entered into the computer, and the payment amount generated by the computer must be given to the customer. §542GL.2(e)(1)(iv) T§17(e)(1)(iv)

18.e.1.v. Preclusion of payment of tickets previously presented for payment; §542GL.2(e)(1)(v) T§17(e)(1)(v)

18.e.1.vi. Unclaimed winning tickets (sleepers) after a specified period of time; §542GL.2(e)(1)(vi) T§17(e)(1)(vi)

18.e.1.vii. Voided tickets; §542GL.2(e)(1)(vii) T§17(e)(1)(vii)

18.e.1.viii. Tickets that have not been issued yet; §542GL.2(e)(1)(viii) T§17(e)(1)(viii)

18.e.1.ix. All payouts must 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); and §542GL.2(e)(1)(ix) T§17(e)(1)(ix)

18.e.1.x. A manual report or other documentation must be produced and maintained documenting any payments made on tickets that are not authorized by the computer. §542GL.2(e)(1)(x) T§17(e)(1)(x)

18.e.2. Prize payouts over a specified dollar amount, not to exceed $10,000 or a lower threshold as authorized by management and approved by the TGRA, must also require the following: §542GL.2(e)(2) T§17(e)(2)

18.e.2.i. Approval of management personnel independent of the keno department, evidenced by their signature; §542GL.2(e)(2)(i) T§17(e)(2)(i)

18.e.2.ii. Review of the video recording and/or digital record of the rabbit ears or wheel to verify the legitimacy of the draw and the accuracy of the draw ticket (for rabbit ear or wheel systems only); §542GL.2(e)(2)(ii) T§17(e)(2)(ii)

18.e.2.iii. Comparison of the winning customer copy to the computer reports; §542GL.2(e)(2)(iii) T§17(e)(2)(iii)

18.e.2.iv. Regrading of the customer copy using the payout schedule and draw information; and §542GL.2(e)(2)(iv) T§17(e)(2)(iv)

18.e.2.v.   Documentation and maintenance of the performance of the procedures in this paragraph. §542GL.2(e)(2)(v) T§17(e)(2)(v)

18.e.3. Authorization and signatures. §542GL.2(e)(3) T§17(e)(3)

18.e.3.i.   At least two agents must authorize, sign, and witness prize payouts above $1,500 or a lower threshold as authorized by management and approved by the TGRA. §542GL.2(e)(3)(i) T§17(e)(3)(i)

18.e.3.ii.   Prize payouts above the following threshold, or a lower threshold, as authorized by management and approved by TGRA, must require one of the two signatures and verifications to be a supervisory or management employee independent of the keno operation: §542GL.2(e)(3)(ii) T§17(e)(3)(ii)

18.e.3.ii.A. $5,000 for a Tier A facility; §542GL.2(e)(3)(ii)(A) T§17(e)(3)(ii)(A)

18.e.3.ii.B. $10,000 at a Tier B facility; §542GL.2(e)(3)(ii)(B) T§17(e)(3)(ii)(B)

18.e.3.ii.C. $20,000 for a Tier C facility; or §542GL.2(e)(3)(ii)(C) T§17(e)(3)(ii)(C)

18.e.3.ii.D. $50,000 for a Tier C facility with over $100,000,000 in gross gaming revenues. §542GL.2(e)(3)(ii)(D) T§17(e)(3)(ii)(D)

18.e.3.iii.   The predetermined thresholds, whether set at the MICS level or lower, must be authorized by management, approved by the TGRA, documented, and maintained. §542GL.2(e)(3)(iii) T§17(e)(3)(iii)

18.f. For each agent station, a cash summary report (count sheet) at the end of each keno shift must be prepared that includes: §542GL.2(f) T§17(f)

18.f.1. Computation of net cash proceeds for the shift and the cash turned in, and any variances between the cash turn-in and the amount of net cash that the computer system indicates should be in each agent station; and §542GL.2(f)(1) T§17(f)(1)

18.f.2. Signatures of two agents who have verified the net cash proceeds for the shift and the cash turned in. §542GL.2(f)(2) T§17(f)(2)

18.g. Cash and cash equivalent controls. §542GL.2(g) T§17(g)

18.g.1. Cash or cash equivalents exchanged between two persons must be counted independently by at least two agents and reconciled to the recorded amounts at the end of each shift or session. Unexplained variances must be documented and maintained. Unverified transfers of cash or cash equivalents are prohibited. §542GL.2(g)(1) T§17(g)(1)

18.g.2. Procedures must be implemented to control cash or cash equivalents based on the amount of the transaction. These procedures must include documentation by shift, session, or other relevant time period of the following: §542GL.2(g)(2) T§17(g)(2)

18.g.2.i.   Inventory, including any increases or decreases; §542GL.2(g)(2)(i) T§17(g)(2)(i)

18.g.2.ii.   Transfers; §542GL.2(g)(2)(ii) T§17(g)(2)(ii)

18.g.2.iii.   Exchanges, including acknowledging signatures or initials; and §542GL.2(g)(2)(iii) T§17(g)(2)(iii)

18.g.2.iv.   Resulting variances. §542GL.2(g)(2)(iv) T§17(g)(2)(iv)

18.g.3. Any change to control of accountability, exchange, or transfer requires that the cash or cash equivalents be counted and recorded independently by at least two agents and reconciled to the recorded amount. §542GL.2(g)(3) T§17(g)(3)

18.h. Promotional payouts or awards. If a gaming operation offers promotional payouts or awards, the payout form/documentation must include the following information: §542GL.2(h) T§17(h)

18.h.1. Date and time; §542GL.2(h)(1) T§17(h)(1)

18.h.2. Dollar amount of payout or description of personal property (e.g., jacket, toaster, car, etc.), including fair market value; §542GL.2(h)(2) T§17(h)(2)

18.h.3. Type of promotion; and §542GL.2(h)(3) T§17(h)(3)

18.h.4. Signature of at least one employee authorizing and completing the transaction. §542GL.2(h)(4) T§17(h)(4)

18.i. Standards for statistical reports. §542GL.2(i) T§17(i)

18.i.1. Records must be maintained that include win and write by individual writer for each day. §542GL.2(i)(1) T§17(i)(1)

18.i.2. Records must be maintained for each keno game operated and the total for all keno games operated that include win, write, and win-to-write hold percentage for the following: §542GL.2(i)(2) T§17(i)(2)

18.i.2.i.   Each shift; §542GL.2(i)(2)(i) T§17(i)(2)(i)

18.i.2.ii.   Each day; §542GL.2(i)(2)(ii) T§17(i)(2)(ii)

18.i.2.iii.   Month-to-date; and §542GL.2(i)(2)(iii) T§17(i)(2)(iii)

18.i.2.iv.   Year-to-date or fiscal year-to-date as applicable. §542GL.2(i)(2)(iv) T§17(i)(2)(iv)

18.i.3. A manager independent of the keno department must review keno statistical data at least on a monthly basis and investigate any large or unusual statistical variances. §542GL.2(i)(3) T§17(i)(3)

18.i.4. At a minimum, investigations must be performed for statistical percentage fluctuations from the base level for a month at thresholds established by management and approved by the TGRA. The base level must be defined as the gaming operation's win percentage for the previous business year or the previous twelve (12) months. §542GL.2(i)(4) T§17(i)(4)

18.i.5. Such investigations must be documented, maintained for inspection, and provided to the Tribal gaming regulatory authority upon request. §542GL.2(i)(5) T§17(i)(5)

18.j. Documentation standards. §542GL.2(j) T§17(j)

18.j.1. The computer system must generate adequate documentation of all pertinent keno information, to include the following: §542GL.2(j)(1) T§17(j)(1)

18.j.1.i. Ticket information (as described in paragraph (b)(1) of this section); §542GL.2(j)(1)(i) T§17(j)(1)(i)

18.j.1.ii. Payout information (e.g., date, time, ticket number, amount, etc.); §542GL.2(j)(1)(ii) T§17(j)(1)(ii)

18.j.1.iii. Game information (e.g., number, ball draw, time, etc.); §542GL.2(j)(1)(iii) T§17(j)(1)(iii)

18.j.1.iv. Daily recap information, including: §542GL.2(j)(1)(iv) T§17(j)(1)(iv)

18.j.1.iv.A. Write; §542GL.2(j)(1)(iv)(A) T§17(j)(1)(iv)(A)

18.j.1.iv.B. Payouts; and §542GL.2(j)(1)(iv)(B) T§17(j)(1)(iv)(B)

18.j.1.iv.C. Gross revenue (win); §542GL.2(j)(1)(iv)(C) T§17(j)(1)(iv)(C)

18.j.1.v. System exception information, including: §542GL.2(j)(1)(v) T§17(j)(1)(v)

18.j.1.v.A. Voids; §542GL.2(j)(1)(v)(A) T§17(j)(1)(v)(A)

18.j.1.v.B. Late pays; and §542GL.2(j)(1)(v)(B) T§17(j)(1)(v)(B)

18.j.1.v.C. Appropriate system parameter information (e.g., changes in pay tables, ball draws, payouts over a predetermined amount, etc.); and §542GL.2(j)(1)(v)(C) T§17(j)(1)(v)(C)

18.j.1.vi. Agent access listing, including: §542GL.2(j)(1)(vi) T§17(j)(1)(vi)

18.j.1.vi.A. Agent name or agent identification number; and §542GL.2(j)(1)(vi)(A) T§17(j)(1)(vi)(A)

18.j.1.vi.B. Listing of functions agent can perform or equivalent means of identifying same. §542GL.2(j)(1)(vi)(B) T§17(j)(1)(vi)(B)

18.j.2. This documentation must be restricted to authorized agents. §542GL.2(j)(2) T§17(j)(2)

18.k. Equipment standards. §542GL.2(k) T§17(k)

18.k.1. There must 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). §542GL.2(k)(1) T§17(k)(1)

18.k.2. Keno equipment maintenance must be independent of the operation of the keno game. §542GL.2(k)(2) T§17(k)(2)

18.k.3. Keno maintenance agents must report irregularities to management independent of the keno department. §542GL.2(k)(3) T§17(k)(3)

18.k.4. If the gaming operation utilizes a barcode or microchip reader in connection with the play of keno, the reader must be tested at least annually by agents independent of the keno department to determine that it is correctly reading the barcode or microchip. §542GL.2(k)(4) T§17(k)(4)

18.l. Document retention. §542GL.2(l) T§17(l)

18.l.1. All documents (including computer storage media) discussed in this section must be retained for five (5) years, except for the following, which must be retained for at least seven (7) days: §542GL.2(l)(1) T§17(l)(1)

18.l.1.i. Video recordings and/or digital records of rabbit ears or wheel; §542GL.2(l)(1)(i) T§17(l)(1)(i)

18.l.1.ii. All copies of winning keno tickets of less than $1,500.00. §542GL.2(l)(1)(ii) T§17(l)(1)(ii)

18.m. Multi-race tickets. §542GL.2(m) T§17(m)

18.m.1. Procedures must be established to notify keno agents immediately of large multi-race winners. §542GL.2(m)(1) T§17(m)(1)

18.m.2. Procedures must be established to ensure that keno agents are aware of multi-race tickets still in process at the end of a shift. §542GL.2(m)(2) T§17(m)(2)

18.n. All relevant controls from Information and Technology will apply. §542GL.2(n) T§17(n)

18.o. Revenue Audit. Standards for revenue audit of keno are contained in Revenue Audit. §542GL.2(o) T§17(o)

18.p. Variance. The operation must establish, as approved by the TGRA, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented. §542GL.2(p) T§17(p)

19. Pari-mutuel standards T§18

Note: This section is derived from "What are the minimum internal control standards for pari-mutuel wagering? §542GL.2(p)"

19.a. Supervision. Supervision must be provided as needed for pari-mutuel operations by an agent(s) with authority equal to or greater than those being supervised. §542GL.3(a) T§18(a)

19.b. Betting ticket and equipment standards. §542GL.3(b) T§18(b)

19.b.1. All pari-mutuel wagers must be transacted through the pari-mutuel satellite system. In case of computer failure between the pari-mutuel book and the hub, no tickets must be manually written. §542GL.3(b)(1) T§18(b)(1)

19.b.2. Whenever a betting station is opened for wagering or turned over to a new agent, the agent must sign on and the computer must document gaming operation name (or identification number), station number, the agent identifier, and the date and time. §542GL.3(b)(2) T§18(b)(2)

19.b.3. A betting ticket must consist of at least two parts: §542GL.3(b)(3) T§18(b)(3)

19.b.3.i. An original, which must be transacted and issued through a printer and given to the customer; and §542GL.3(b)(3)(i) T§18(b)(3)(i)

19.b.3.ii. A copy that must be recorded concurrently with the generation of the original ticket. §542GL.3(b)(3)(ii) T§18(b)(3)(ii)

19.b.4. Upon accepting a wager, the betting ticket that is created must contain the following: §542GL.3(b)(4) T§18(b)(4)

19.b.4.i. A unique transaction identifier; §542GL.3(b)(4)(i) T§18(b)(4)(i)

19.b.4.ii. Gaming operation name (or identification number) and station number; §542GL.3(b)(4)(ii) T§18(b)(4)(ii)

19.b.4.iii. Race track, race number, horse identification or event identification, as applicable; §542GL.3(b)(4)(iii) T§18(b)(4)(iii)

19.b.4.iv. Type of bet(s), each bet amount, total number of bets, and total take; and §542GL.3(b)(4)(iv) T§18(b)(4)(iv)

19.b.4.v. Date and time. §542GL.3(b)(4)(v) T§18(b)(4)(v)

19.b.5. All tickets must be considered final at post time. §542GL.3(b)(5) T§18(b)(5)

19.b.6. If a gaming operation voids a betting ticket written prior to post time, it must be immediately entered into the system. §542GL.3(b)(6) T§18(b)(6)

19.b.7. Future wagers must be accepted and processed in the same manner as regular wagers. §542GL.3(b)(7) T§18(b)(7)

19.b.8. The gaming operation must be prohibited from the following; §542GL.3(b)(8) T§18(b)(8)

19.b.8.i. Accepting from a patron less than full face value of a pari-mutuel wager; §542GL.3(b)(8)(i) T§18(b)(8)(i)

19.b.8.ii. Agreeing to refund or rebate to a patron any portion or percentage of the value of a pari-mutuel wager after post time; or §542GL.3(b)(8)(ii) T§18(b)(8)(ii)

19.b.8.iii. Increasing the payoff of, or pay a bonus on, a winning pari-mutuel wager. §542GL.3(b)(8)(iii) T§18(b)(8)(iii)

19.c. Payout standards. §542GL.3(c) T§18(c)

19.c.1. Prior to making payment on a ticket, the agent must input the ticket for verification and payment authorization. §542GL.3(c)(1) T§18(c)(1)

19.c.2. The computer must be incapable of authorizing payment on a ticket that has been previously paid, a voided ticket, a losing ticket, or an unissued ticket. §542GL.3(c)(2) T§18(c)(2)

19.d. Checkout standards. §542GL.3(d) T§18(d)

19.d.1. Whenever the betting station is closed or the agent is replaced, the agent must sign off and the computer must document the gaming operation name (or identification number), station number, the agent identifier, the date and time, and cash balance. §542GL.3(d)(1) T§18(d)(1)

19.d.2. For each agent station a summary report must be completed at the conclusion of each shift including: §542GL.3(d)(2) T§18(d)(2)

19.d.2.i. Computation of cash turned in for the shift; and §542GL.3(d)(2)(i) T§18(d)(2)(i)

19.d.2.ii. Signature of two agents who have independently verified the cash turned in for the shift. Unverified transfers of cash and/or cash equivalents are prohibited. §542GL.3(d)(2)(ii) T§18(d)(2)(ii)

19.e. Computer reports standards. §542GL.3(e) T§18(e)

19.e.1. Adequate documentation of all pertinent pari-mutuel information must be generated by the computer system for each day's operation. §542GL.3(e)(1) T§18(e)(1)

19.e.2. This documentation must be restricted to authorized agents. §542GL.3(e)(2) T§18(e)(2)

19.e.3. The documentation must include, but is not limited to the following: §542GL.3(e)(3) T§18(e)(3)

19.e.3.i.   Unique transaction identifier; §542GL.3(e)(3)(i) T§18(e)(3)(i)

19.e.3.ii.   Date/time of transaction; §542GL.3(e)(3)(ii) T§18(e)(3)(ii)

19.e.3.iii.   Type of wager; §542GL.3(e)(3)(iii) T§18(e)(3)(iii)

19.e.3.iv.   Animal identification or event identification; §542GL.3(e)(3)(iv) T§18(e)(3)(iv)

19.e.3.v.   Amount of wagers (by ticket, agent/kiosk, track/event, and total); §542GL.3(e)(3)(v) T§18(e)(3)(v)

19.e.3.vi.   Amount of payouts (by ticket, agent/kiosk, track/event, and total); §542GL.3(e)(3)(vi) T§18(e)(3)(vi)

19.e.3.vii.   Tickets refunded (by ticket, agent, track/event, and total); §542GL.3(e)(3)(vii) T§18(e)(3)(vii)

19.e.3.viii. Unpaid winners/vouchers ("outs") (by ticket/voucher, track/event, and total); §542GL.3(e)(3)(viii) T§18(e)(3)(viii)

19.e.3.ix.   Voucher sales/payments (by ticket, agent/kiosk, and track/event); §542GL.3(e)(3)(ix) T§18(e)(3)(ix)

19.e.3.x.   Voids (by ticket, agent, and total); §542GL.3(e)(3)(x) T§18(e)(3)(x)

19.e.3.xi.   Future wagers (by ticket, date of event, total by day, and total at the time of revenue recognition); §542GL.3(e)(3)(xi) T§18(e)(3)(xi)

19.e.3.xii.   Results (winners and payout data); §542GL.3(e)(3)(xii) T§18(e)(3)(xii)

19.e.3.xiii. Breakage data (by race and track/event); §542GL.3(e)(3)(xiii) T§18(e)(3)(xiii)

19.e.3.xiv. Commission data (by race and track/event); and §542GL.3(e)(3)(xiv) T§18(e)(3)(xiv)

19.e.3.xv.   Purged data (by ticket and total). §542GL.3(e)(3)(xv) T§18(e)(3)(xv)

19.e.4. The system must generate the following reports: §542GL.3(e)(4) T§18(e)(4)

19.e.4.i.   A reconciliation report that summarizes totals by track/event, including write, the day's winning ticket total, total commission and breakage due the gaming operation, and net funds transferred to or from the gaming operation's bank account; §542GL.3(e)(4)(i) T§18(e)(4)(i)

19.e.4.ii.   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 §542GL.3(e)(4)(ii) T§18(e)(4)(ii)

19.e.4.iii.   A purged ticket report that contains a listing of the unique transaction identifier(s), description, ticket cost and value, and date purged. §542GL.3(e)(4)(iii) T§18(e)(4)(iii)

19.f. All relevant controls from Information and Technology will apply. §542GL.3(f) T§18(f)

19.g. Revenue Audit. Standards for revenue audit of pari-mutuel wagering are contained in Auditing Revenue. §542GL.3(g) T§18(g)

19.h. Variance. The operation must establish, as approved by the TGRA, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented. §542GL.3(h) T§18(h)

20. Table games standards T§19

Note: This section is derived from "What are the minimum internal control standards for table games? §542GL.3(h)"

20.a. Supervision. Supervision must be provided as needed for table games operations by an agent(s) with authority equal to or greater than those being supervised. §542GL.4(a) T§19(a)

20.b. Posted rules. The rules must be displayed or available for patron review at the gaming facility.

20.c. Fill and credit standards. §542GL.4(b) T§19(b)

20.c.1. Fill slips and credit slips must be in at least triplicate form, and in a continuous, pre- numbered series. Such slips must 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. §542GL.4(b)(1) T§19(b)(1)

20.c.2. Unissued and issued fill/credit slips must be safeguarded and adequate procedures must be employed in their distribution, use, and control. Agents from the cashier or pit departments must have no access to the secured (control) copies of the fill/credit slips. §542GL.4(b)(2) T§19(b)(2)

20.c.3. When a fill/credit slip is voided, the cashier agent must clearly mark "void" across the face of the original and first copy, the cashier and one other agent independent of the transactions must sign both the original and first copy, and must submit them to the accounting department for retention and accountability. §542GL.4(b)(3) T§19(b)(3)

20.c.4. Fill transactions must be authorized by pit supervisory agents before the issuance of fill slips and transfer of chips, tokens, or cash equivalents. The fill request must be communicated to the cage where the fill slip is prepared. §542GL.4(b)(4) T§19(b)(4)

20.c.5. At least three parts of each fill slip must be utilized as follows: §542GL.4(b)(5) T§19(b)(5)

20.c.5.i.   One part must be transported to the pit with the fill and, after the appropriate signatures are obtained, deposited in the table game drop box; §542GL.4(b)(5)(i) T§19(b)(5)(i)

20.c.5.ii.   One part must be retained in the cage for reconciliation of the cashier bank; and §542GL.4(b)(5)(ii) T§19(b)(5)(ii)

20.c.5.iii.   For computer systems, one part must be retained in a secure manner to insure that only authorized agents may gain access to it. For manual systems, one part must be retained in a secure manner in a continuous unbroken form. §542GL.4(b)(5)(iii) T§19(b)(5)(iii)

20.c.6. 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). T§19(b)(6)

20.c.7. The table number, shift, and amount of fill by denomination and in total must be noted on all copies of the fill slip. The correct date and time must be indicated on at least two copies. §542GL.4(b)(6) T§19(b)(7)

20.c.8. All fills must be carried from the cashier's cage by an agent who is independent of the cage or pit. §542GL.4(b)(7) T§19(b)(8)

20.c.9. The fill slip must be signed by at least the following agents (as an indication that each has counted the amount of the fill and the amount agrees with the fill slip): §542GL.4(b)(8) T§19(b)(9)

20.c.9.i.   Cashier who prepared the fill slip and issued the chips, tokens, or cash equivalent; §542GL.4(b)(8)(i) T§19(b)(9)(i)

20.c.9.ii.   Runner who carried the chips, tokens, or cash equivalents from the cage to the pit; §542GL.4(b)(8)(ii) T§19(b)(9)(ii)

20.c.9.iii. Dealer who received the chips, tokens, or cash equivalents at the gaming table; and §542GL.4(b)(8)(iii) T§19(b)(9)(iii)

20.c.9.iv.   Pit supervisory agent who supervised the fill transaction. §542GL.4(b)(8)(iv) T§19(b)(9)(iv)

20.c.10.   If the fill is determined by the pit to be incorrect, the fill shall be sent back to the Cage to correct and surveillance shall be notified before leaving the table. T§19(b)(10)

20.c.11.   Fills must be broken down and verified by the dealer in public view before the dealer places the fill in the table tray. §542GL.4(b)(9) T§19(b)(11)

20.c.12.   A copy of the fill slip must then be deposited into the drop box on the table by the dealer, where it must appear in the soft count room with the cash receipts for the shift. §542GL.4(b)(10) T§19(b)(12)

20.c.13.   Table credit transactions must be authorized by a pit supervisor before the issuance of credit slips and transfer of chips, tokens, or other cash equivalent. The credit request must be communicated to the cage where the credit slip is prepared. §542GL.4(b)(11) T§19(b)(13)

20.c.14.	At least three parts of each credit slip must be utilized as follows: §542GL.4(b)(12) T§19(b)(14)

    20.c.14.i.	Two parts of the credit slip must be transported by the runner to the pit. After signatures of the runner, dealer, and pit supervisor are obtained, one copy must be deposited in the table game drop box and the original must accompany transport of the chips, tokens, markers, or cash equivalents from the pit to the cage for verification and signature of the cashier. §542GL.4(b)(12)(i) T§19(b)(14)(i)

    20.c.14.ii.	For computer systems, one part must be retained in a secure manner to insure that only authorized agents may gain access to it. For manual systems, one part must be retained in a secure manner in a continuous unbroken form. §542GL.4(b)(12)(ii) T§19(b)(14)(ii)

    20.c.14.iii.	The gaming operations shall develop and maintain a list of authorized personnel allowed to access the control copy of the Credit slips. T§19(b)(14)(iii)

20.c.15.	The table number, shift, and the amount of credit by denomination and in total must be noted on all copies of the credit slip. The correct date and time must be indicated on at least two copies. §542GL.4(b)(13) T§19(b)(15)

20.c.16.	Surveillance shall be notified of any Credit fill transactions prior to Cheques being removed from the table. T§19(b)(16)

20.c.17.	Chips, tokens, and/or cash equivalents must be removed from the table tray by the dealer and must be broken down and verified by the dealer in public view prior to placing them in racks for transfer to the cage. §542GL.4(b)(14) T§19(b)(17)

20.c.18.	All chips, tokens, and cash equivalents removed from the tables and markers removed from the pit must be carried to the cashier's cage by an agent who is independent of the cage or pit. §542GL.4(b)(15) T§19(b)(18)

20.c.19.	The credit slip must be signed by at least the following agents (as an indication that each has counted or, in the case of markers, reviewed the items transferred): §542GL.4(b)(16) T§19(b)(19)

    20.c.19.i.	Cashier who received the items transferred from the pit and prepared the credit slip; §542GL.4(b)(16)(i) T§19(b)(19)(i)

    20.c.19.ii.	Runner who carried the items transferred from the pit to the cage; §542GL.4(b)(16)(ii) T§19(b)(19)(ii)

    20.c.19.iii.	Dealer who had custody of the items prior to transfer to the cage; and §542GL.4(b)(16)(iii) T§19(b)(19)(iii)

    20.c.19.iv.	Pit supervisory agent who supervised the credit transaction. §542GL.4(b)(16)(iv) T§19(b)(19)(iv)

20.c.20.	If the Credit is determined to be incorrect, the Credit shall be sent back to the authorizing table that it came from to correct and surveillance shall be notified before further transport. T§19(b)(20)

20.c.21.	The credit slip must be inserted in the drop box by the dealer or boxperson. §542GL.4(b)(17) T§19(b)(21)

20.c.22.	Chips, tokens, or other cash equivalents must be deposited on or removed from gaming tables only when accompanied by the appropriate fill/credit or marker transfer forms. §542GL.4(b)(18) T§19(b)(22)

20.c.23.	Cross fills (the transfer of chips between table games) and even cash exchanges are prohibited in the pit. §542GL.4(b)(19) T§19(b)(23)

20.c.24.	Manual fill and Credit slips must be maintained on site and utilized when the computerized system is unavailable. T§19(b)(24)

20.c.25.	In the event that a fill or Credit slip is dropped with inaccurate information or in the wrong box, accounting and cage must be notified via email.. T§19(b)(25)

20.d. Table inventory forms. §542GL.4(c) T§19(c)

    20.d.1. At the close of each shift, for those table banks that were opened during that shift: §542GL.4(c)(1) T§19(c)(1)

        20.d.1.i.	Surveillance shall be notified of the table close. T§19(c)(1)(i)

        20.d.1.ii.	The table's Cheques, Token, coin, and marker inventory shall be counted and recorded on a table inventory form (markers shall be kept and counted at the table as long as the patron is actively playing): T§19(c)(1)(ii)

        20.d.1.iii.	Beginning and ending inventories must be recorded on the master game sheet for shift win calculation purposes. T§19(c)(1)(iii)

        20.d.1.iv.	The accuracy of the inventory forms prepared at shift end shall be verified by the outgoing pit supervisor and the Dealer. T§19(c)(1)(iv)

        20.d.1.v.	If the Dealer is not available, such verification may be provided by another pit supervisor (or above). T§19(c)(1)(v)

    20.d.2. Verification shall be evidenced by signature on the inventory form. T§19(c)(2)

20.d.3. If final fills are not made, beginning and ending inventories must be recorded on the master game sheet for shift win calculation purposes. §542GL.4(c)(2) T§19(c)(3)

20.d.4. The accuracy of inventory forms prepared at shift end must 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 must be evidenced by signature on the inventory form. §542GL.4(c)(3) T§19(c)(4)

20.d.5. If inventory forms are placed in the drop box, such action must be performed by an agent other than a pit supervisor. §542GL.4(c)(4) T§19(c)(5)

20.e. Table games computer generated documentation standards. §542GL.4(d) T§19(d)

20.e.1. The computer system must be capable of generating adequate documentation of all information recorded on the source documents and transaction detail (e.g., fill/credit slips, markers, etc.). §542GL.4(d)(1) T§19(d)(1)

20.e.2. This documentation must be restricted to authorized agents. §542GL.4(d)(2) T§19(d)(2)

20.e.3. The documentation must include, at a minimum: §542GL.4(d)(3) T§19(d)(3)

20.e.3.i. System exception information (e.g., appropriate system parameter information, corrections, voids, etc.); and §542GL.4(d)(3)(i) T§19(d)(3)(i)

20.e.3.ii. Agent access listing, which includes, at a minimum: §542GL.4(d)(3)(ii) T§19(d)(3)(ii)

20.e.3.ii.A. Agent name or agent identification number (if applicable); and §542GL.4(d)(3)(ii)(A) T§19(d)(3)(ii)(A)

20.e.3.ii.B. Listing of functions agents can perform or equivalent means of identifying the same. §542GL.4(d)(3)(ii)(B) T§19(d)(3)(ii)(B)

20.f. Standards for playing cards and dice. §542GL.4(e) T§19(e)

20.f.1. Playing cards and dice must be maintained in a secure location to prevent unauthorized access and to reduce the possibility of tampering. §542GL.4(e)(1) T§19(e)(1)

20.f.2. Used cards and dice must be maintained in a secure location until marked, scored, or destroyed, in a manner as approved by the Tribal gaming regulatory authority, to prevent unauthorized access and reduce the possibility of tampering. §542GL.4(e)(2) T§19(e)(2)

20.f.3. Used cards and dice must be cancelled by table games department and inspected for any suspicious circumstances. T§19(e)(3)

20.f.3.i. Used cards and dice must destroyed by a department independent of the table games department. T§19(e)(3)(i)

20.f.3.ii. The gaming operation, as approved by the TGRA, shall establish and the gaming operation shall comply with a reasonable period, which shall not exceed seven days, within which to mark, cancel, or destroy cards and dice from play. T§19(e)(3)(ii)

20.f.3.iii. This standard does not apply where playing cards or dice are retained for an investigation. §542GL.4(e)(3)(i) T§19(e)(3)(iii)

20.f.4. Table Games will notify surveillance of individual wins of $25,000 or more. T§19(e)(4)

20.f.5. A card and/or dice control log must be maintained that documents when cards and dice are received on site, distributed to and returned from tables and removed from play by the gaming operation. §542GL.4(e)(4) T§19(e)(5)

20.g. Plastic cards. If a gaming operation uses plastic cards (not plastic-coated cards), the cards may be used for up to three (3) months if the plastic cards are routinely inspected, and washed or cleaned in a manner and time frame approved by the Tribal gaming regulatory authority. §542GL.4(f) T§19(f)

20.h. Card Controls T§19(g)

20.h.1. Cards shall be opened, inspected, and shuffled in clear camera view. Inspection to include: T§19(g)(1)

20.h.1.i. Inspection of new card containers for correctness T§19(g)(1)(i)

20.h.1.ii. Inspecting cards for completeness and alteration T§19(g)(1)(ii)

20.h.2. The recording of two employee ---one of whom must be a supervisory agent- witnessing the card opening and inspection T§19(g)(2)

20.i. Progressive Wins

20.i.1. Procedures must be established for any progressive win exceeding $10,000 :

20.i.1.i. For games having devices which verify that the game has the correct number and type of cards:

20.i.1.i.A. Surveillance must be notified and a review of the hand must be conducted prior to issuance of the jackpot.

20.i.1.i.B.   Upon completion of the surveillance review, the verification device must be utilized to verify the count and type of cards.

20.i.1.ii.   For games NOT having devices which verify that the game has the correct number and type of cards:

20.i.1.ii.A.   Surveillance must be notified and a review of the hand must be conducted prior to issuance of the jackpot.

20.i.1.ii.B.   Upon completion of the surveillance review, manual verification must be utilized to verify the count and type of cards.

20.i.2.   Additional procedures must be established for any progressive win meeting or exceeding $100,000:

20.i.2.i.   Cards must retained for investigation before the game resumes.

20.i.2.ii.   Cards must be delivered to TGRA for inspection.

20.j.   The following game protection controls will be incorporated into game procedures: T§19(i)

20.j.1.   Clearing of hands; T§19(i)(1)

20.j.2.   Shuffle check on hand dealt games; T§19(i)(2)

20.j.3.   Procedures protecting shoes and cards during play; T§19(i)(3)

20.j.4.   Adherence to call out procedures; and T§19(i)(4)

20.j.5.   Breaking down of check, chips, and currency for surveillance observation T§19(i)(5)

20.k.   Analysis of table game performance standards. §542GL.4(g) T§19(j)

20.k.1.   Records must be maintained by day and shift indicating any single-deck blackjack games that were dealt for an entire shift. §542GL.4(g)(1) T§19(j)(1)

20.k.2.   Records reflecting hold percentage by table and type of game must be maintained by shift, by day, cumulative month-to-date, and cumulative year-to-date. §542GL.4(g)(2) T§19(j)(2)

20.k.3.   This information must be presented to and reviewed by management independent of the pit department on at least a monthly basis. §542GL.4(g)(3) T§19(j)(3)

20.k.4.   The management in paragraph (g)(3) of this section must investigate any unusual fluctuations in hold percentage with pit supervisory agents. §542GL.4(g)(4) T§19(j)(4)

20.k.5.   The results of such investigations must be documented, maintained for inspection, and provided to the Tribal gaming regulatory authority upon request. §542GL.4(g)(5) T§19(j)(5)

20.l.   Marker credit play. §542GL.4(h) T§19(k)

20.l.1.   If a gaming operation allows marker credit play (exclusive of rim credit and call bets), the following standards must apply: §542GL.4(h)(1) T§19(k)(1)

20.l.1.i.   A marker system must allow for credit to be both issued and repaid in the pit. §542GL.4(h)(1)(i) T§19(k)(1)(i)

20.l.1.ii.   Prior to the issuance of gaming credit to a unknown player, the agent extending the credit must contact a credit reporting bureau to determine if the player's credit limit has been properly established and there is sufficient remaining credit available for the advance. §542GL.4(h)(1)(ii) T§19(k)(1)(ii)

20.l.1.iii.   Proper authorization of credit extension in excess of the previously established limit must be documented. §542GL.4(h)(1)(iii) T§19(k)(1)(iii)

20.l.1.iv.   The amount of credit extended must be communicated to the independent source and the amount documented within a reasonable time subsequent to each issuance. §542GL.4(h)(1)(iv) T§19(k)(1)(iv)

20.l.1.v.   The marker form must be prepared in at least triplicate form with a preprinted or concurrently printed marker number, and utilized in numerical sequence. (This requirement must not preclude the distribution of batches of markers to various pits.) §542GL.4(h)(1)(v) T§19(k)(1)(v)

20.l.1.vi.   At least three parts of each separately numbered marker form must be utilized as follows: §542GL.4(h)(1)(vi) T§19(k)(1)(vi)

20.l.1.vi.A.   Original must be maintained in the pit until settled or transferred to the cage; §542GL.4(h)(1)(vi)(A) T§19(k)(1)(vi)(A)

20.l.1.vi.B.   Payment slip must be maintained in the pit until the marker is settled or transferred to the cage. If paid in the pit, the slip must be inserted in the table game drop box. If not paid in the pit, the slip must be transferred to the cage with the original; §542GL.4(h)(1)(vi)(B) T§19(k)(1)(vi)(B)

20.l.1.vi.C.   Issue slip must be inserted into the appropriate table game drop box when credit is extended or when the player has signed the original. §542GL.4(h)(1)(vi)(C) T§19(k)(1)(vi)(C)

20.l.1.vii.   When marker documentation (e.g., issue slip and payment slip) is inserted in the drop box, such action must be performed by the dealer at the table. §542GL.4(h)(1)(vii) T§19(k)(1)(vii)

20.l.1.viii. A record must be maintained that details the following (e.g., master credit record retained at the pit podium): §542GL.4(h)(1)(viii) T§19(k)(1)(viii)

20.l.1.viii.A.   The signature or initials of the agent(s) approving the extension of credit (unless such information is contained elsewhere for each issuance); §542GL.4(h)(1)(viii)(A) T§19(k)(1)(viii)(A)

20.l.1.viii.B.   The legible name of the person receiving the credit; §542GL.4(h)(1)(viii)(B) T§19(k)(1)(viii)(B)

20.l.1.viii.C.   The date and shift of granting the credit; §542GL.4(h)(1)(viii)(C) T§19(k)(1)(viii)(C)

20.l.1.viii.D.   The table on which the credit was extended; §542GL.4(h)(1)(viii)(D) T§19(k)(1)(viii)(D)

20.l.1.viii.E.   The amount of credit issued; §542GL.4(h)(1)(viii)(E) T§19(k)(1)(viii)(E)

20.l.1.viii.F.   The marker number; §542GL.4(h)(1)(viii)(F) T§19(k)(1)(viii)(F)

20.l.1.viii.G.   The amount of credit remaining after each issuance or the total credit available for all issuances; §542GL.4(h)(1)(viii)(G) T§19(k)(1)(viii)(G)

20.l.1.viii.H.   The amount of payment received and nature of settlement (e.g., credit slip number, cash, chips, etc.); and §542GL.4(h)(1)(viii)(H) T§19(k)(1)(viii)(H)

20.l.1.viii.I.   The signature or initials of the agent receiving payment/settlement. §542GL.4(h)(1)(viii)(I) T§19(k)(1)(viii)(I)

20.l.1.ix.   The forms required in paragraphs (h)(1)(v), (vi), and (viii) of this section must be safeguarded, and adequate procedures must be employed to control the distribution, use, and access to these forms. §542GL.4(h)(1)(ix) T§19(k)(1)(ix)

20.l.1.x.   All credit extensions must be initially evidenced by lammer buttons, which must be displayed on the table in public view and placed there by supervisory agents. §542GL.4(h)(1)(x) T§19(k)(1)(x)

20.l.1.xi.   Marker preparation must be initiated and other records updated within approximately one hand of play following the initial issuance of credit to the player. §542GL.4(h)(1)(xi) T§19(k)(1)(xi)

20.l.1.xii.   Only the dealer moves lammer buttons from the table into the table tray, or moves lammer buttons to a neutral area for subsequent removal by pit supervisory personnel. This procedure is performed when the marker issue slip is placed in the table game drop box. §542GL.4(h)(1)(xii) T§19(k)(1)(xii)

20.l.1.xiii. The original marker must contain at least the following information: §542GL.4(h)(1)(xiii) T§19(k)(1)(xiii)

20.l.1.xiii.A.   Marker number; §542GL.4(h)(1)(xiii)(A) T§19(k)(1)(xiii)(A)

20.l.1.xiii.B.   Player's name and signature; §542GL.4(h)(1)(xiii)(B) T§19(k)(1)(xiii)(B)

20.l.1.xiii.C.   Date; and §542GL.4(h)(1)(xiii)(C) T§19(k)(1)(xiii)(C)

20.l.1.xiii.D.   Amount of credit issued. §542GL.4(h)(1)(xiii)(D) T§19(k)(1)(xiii)(D)

20.l.1.xiv.   The issue slip or stub must include the same marker number as the original, the table number, date and time of issuance, and amount of credit issued. The issue slip or stub must also include the signature of the agent extending the credit, and the signature or initials of the dealer at the applicable table, unless this information is included on another document verifying the issued marker. §542GL.4(h)(1)(xiv) T§19(k)(1)(xiv)

20.l.1.xv.   The payment slip must include the same marker number as the original. When the marker is paid in full in the pit, it must also include the table number where paid, date and time of payment, nature of settlement (cash, chips, etc.), and amount of payment. The payment slip must also include the signature of pit supervisory agent acknowledging payment, and the signature or initials of the dealer receiving payment, unless this information is included on another document verifying the payment of the marker. §542GL.4(h)(1)(xv) T§19(k)(1)(xv)

20.l.1.xvi.   When partial payments are made in the pit, a new marker must be completed reflecting the remaining balance and the marker number of the marker originally issued. §542GL.4(h)(1)(xvi) T§19(k)(1)(xvi)

20.l.1.xvii. When partial payments are made in the pit, the payment slip of the marker that was originally issued must be properly cross-referenced to the new marker number, completed with all information required by paragraph (h)(1)(xv) of this section, and inserted into the drop box. §542GL.4(h)(1)(xvii) T§19(k)(1)(xvii)

20.l.1.xviii.   The independent source must be notified when payments (full or partial) are made in the pit so that cage records can be updated for such transactions. Notification must be made no later than when the customer's play is completed or at shift end, whichever is earlier. §542GL.4(h)(1)(xviii) T§19(k)(1)(xviii)

20.l.1.xix.   All portions of markers, both issued and unissued, must be safeguarded and procedures must be employed to control the distribution, use and access to the forms. §542GL.4(h)(1)(xix) T§19(k)(1)(xix)

20.l.1.xx. An investigation must be performed to determine the cause and responsibility for loss whenever marker forms, or any part thereof, are missing. These investigations must be documented, maintained for inspection, and provided to the Tribal gaming regulatory authority upon request. §542GL.4(h)(1)(xx) T§19(k)(1)(xx)

20.l.1.xxi. When markers are transferred to the cage, marker transfer forms or marker credit slips (or similar documentation) must be utilized and such documents must include, at a minimum, the date, time, shift, marker number(s), table number(s), amount of each marker, the total amount transferred, signature of pit supervisory agent releasing instruments from the pit, and the signature of agent verifying receipt of instruments at the cage. §542GL.4(h)(1)(xxi) T§19(k)(1)(xxi)

20.l.1.xxii. All markers must be transferred to the cage within twenty-four (24) hours of issuance. §542GL.4(h)(1)(xxii) T§19(k)(1)(xxii)

20.l.1.xxiii.Markers must be transported to the cashier's cage by an agent who is independent of the marker issuance and payment functions (pit clerks may perform this function). §542GL.4(h)(1)(xxiii) T§19(k)(1)(xxiii)

20.m. Name credit instruments accepted in the pit. §542GL.4(i) T§19(l)

20.m.1. For the purposes of this paragraph, name credit instruments means personal checks, payroll checks, counter checks, hold checks, traveler's checks, or other similar instruments that are accepted in the pit as a form of credit issuance to a player with an approved credit limit. §542GL.4(i)(1) T§19(l)(1)

20.m.2. The following standards must apply if name credit instruments are accepted in the pit: §542GL.4(i)(2) T§19(l)(2)

20.m.2.i. A name credit system must allow for the issuance of credit without using markers; §542GL.4(i)(2)(i) T§19(l)(2)(i)

20.m.2.ii. Prior to accepting a name credit instrument, the employee extending the credit must contact the cashier or another independent source to determine if the player's credit limit has been properly established and the remaining credit available is sufficient for the advance; §542GL.4(i)(2)(ii) T§19(l)(2)(ii)

20.m.2.iii. All name credit instruments must be transferred to the cashier's cage (utilizing a two-part order for credit) immediately following the acceptance of the instrument and issuance of chips (if name credit instruments are transported accompanied by a credit slip, an order for credit is not required); §542GL.4(i)(2)(iii) T§19(l)(2)(iii)

20.m.2.iv. The order for credit (if applicable) and the credit slip must include the customer's name, amount of the credit instrument, the date, time, shift, table number, signature of pit supervisory agent releasing instrument from pit, and the signature of the agent verifying receipt of instrument at the cage; §542GL.4(i)(2)(iv) T§19(l)(2)(iv)

20.m.2.v. The procedures for transacting table credits at standards in paragraphs (b)(11) through (18) of this section must be strictly adhered to; and §542GL.4(i)(2)(v) T§19(l)(2)(v)

20.m.2.vi. The acceptance of payments in the pit for name credit instruments must be prohibited. §542GL.4(i)(2)(vi) T§19(l)(2)(vi)

20.n. Call bets. §542GL.4(j) T§19(m)

20.n.1. The following standards must apply if call bets are accepted in the pit: §542GL.4(j)(1) T§19(m)(1)

20.n.1.i. A call bet must be evidenced by the placement of a lammer button, chips, or other identifiable designation in an amount equal to that of the wager in a specific location on the table; §542GL.4(j)(1)(i) T§19(m)(1)(i)

20.n.1.ii. The placement of the lammer button, chips, or other identifiable designation must be performed by supervisory/boxperson agents. The placement may be performed by a dealer only if the supervisor physically observes and gives specific authorization; §542GL.4(j)(1)(ii) T§19(m)(1)(ii)

20.n.1.iii. The call bet must be settled at the end of each hand of play by the preparation of a marker, repayment of the credit extended, or the payoff of the winning wager. Call bets extending beyond one hand of play must be prohibited; and §542GL.4(j)(1)(iii) T§19(m)(1)(iii)

20.n.1.iv. Only the dealer moves lammer buttons from the table into the table tray, or moves lammer buttons to a neutral area for subsequent removal by pit supervisory personnel. This procedure is performed at the completion of the call bet transaction. §542GL.4(j)(1)(iv) T§19(m)(1)(iv)

20.o. Rim credit. §542GL.4(k) T§19(n)

20.o.1. The following standards must apply if rim credit is extended in the pit: §542GL.4(k)(1) T§19(n)(1)

20.o.1.i. Rim credit must be evidenced by the issuance of chips to be placed in a neutral zone on the table and then extended to the customer for the customer to wager, or to the dealer to wager for the customer, and by

the placement of a lammer button or other identifiable designation in an amount equal to that of the chips extended; and §542GL.4(k)(1)(i) T§19(n)(1)(i)

    20.o.1.ii. Rim credit must be recorded on player cards, or similarly used documents, which must be: §542GL.4(k)(1)(ii) T§19(n)(1)(ii)

        20.o.1.ii.A. Prenumbered or concurrently numbered and accounted for by a department independent of the pit; §542GL.4(k)(1)(ii)(A) T§19(n)(1)(ii)(A)

        20.o.1.ii.B. For all extensions and subsequent repayments, evidenced by the initials or signatures of a supervisor and the dealer attesting to the validity of each credit extension and repayment; §542GL.4(k)(1)(ii)(B) T§19(n)(1)(ii)(B)

        20.o.1.ii.C. An indication of the settlement method (e.g., serial number of marker issued, chips, cash); §542GL.4(k)(1)(ii)(C) T§19(n)(1)(ii)(C)

        20.o.1.ii.D. Settled no later than when the customer leaves the table at which the card is prepared; §542GL.4(k)(1)(ii)(D) T§19(n)(1)(ii)(D)

        20.o.1.ii.E. Transferred to the accounting department on a daily basis; and §542GL.4(k)(1)(ii)(E) T§19(n)(1)(ii)(E)

        20.o.1.ii.F. Reconciled with other forms utilized to control the issuance of pit credit (e.g., master credit records, table cards). §542GL.4(k)(1)(ii)(F) T§19(n)(1)(ii)(F)

20.p. The following standards must apply if foreign currency is accepted in the pit: §542GL.4(l) T§19(o)

    20.p.1. Foreign currency transactions must be authorized by a pit supervisor/ boxperson who completes a foreign currency exchange form before the exchange for chips or tokens; §542GL.4(l)(1) T§19(o)(1)

    20.p.2. Foreign currency exchange forms include the country of origin, total face value, amount of chips/token extended (i.e., conversion amount), signature of supervisor/boxperson, and the dealer completing the transaction; §542GL.4(l)(2) T§19(o)(2)

    20.p.3. Foreign currency exchange forms and the foreign currency must be inserted in the drop box by the dealer; and §542GL.4(l)(3) T§19(o)(3)

    20.p.4. Alternate procedures specific to the use of foreign valued gaming chips must be developed by the Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority. §542GL.4(l)(4) T§19(o)(4)

20.q. Standards for New Games T§19(p)

    20.q.1. The TGRA shall be notified of: T§19(p)(1)

        20.q.1.i. The Introduction of new types of card games; T§19(p)(1)(i)

        20.q.1.ii. Changes to the cards; T§19(p)(1)(ii)

        20.q.1.iii. Changes in the line of authority; T§19(p)(1)(iii)

        20.q.1.iv. Changes to the felt T§19(p)(1)(iv)

        20.q.1.v. Electronic sign changes; and T§19(p)(1)(v)

        20.q.1.vi. Changes to the location of tables prior to implementation.   T§19(p)(1)(vi)

    20.q.2. Procedures shall be established by the table games department for new games prior to implementation. T§19(p)(2)

    20.q.3. All games shall have adequate surveillance coverage prior to implementation. T§19(p)(3)

    20.q.4. Table limits: Table limits must be prominently displayed. T§19(p)(4)

20.r. All relevant controls from Information and Technology will apply. §542GL.4(m) T§19(q)

20.s. Revenue Audit. Standards for revenue audit of table games are contained in Revenue Audit. §542GL.4(n) T§19(r)

20.t. Variance. The operation must establish, as approved by the TGRA, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented. §542GL.4(o) T§19(s)

21. Gaming machine standards T§20

Note: This section is derived from "What are the minimum internal control standards for gaming machines? §542GL.4(o)"

21.a. Supervision. Supervision must be provided as needed for gaming machines operations by an agent(s) with authority equal to or greater than those being supervised. §542GL.5(a) T§20(a)

21.b. Standards for gaming machines. §542GL.5(b) T§20(b)

21.b.1. For this section only, credit or customer credit means a unit of value equivalent to cash or cash equivalents deposited, wagered, won, lost, or redeemed by a customer. §542GL.5(b)(1) T§20(b)(1)

21.b.2. Coins shall include tokens. §542GL.5(b)(2) T§20(b)(2)

21.b.3. For all computerized gaming machine systems, an agent access listing shall be maintained, which includes at a minimum: §542GL.5(b)(3) T§20(b)(3)

21.b.3.i. Agent name or agent identification number (or equivalent); and §542GL.5(b)(3)(i) T§20(b)(3)(i)

21.b.3.ii. Listing of functions agents can perform or equivalent means of identifying same. §542GL.5(b)(3)(ii) T§20(b)(3)(ii)

21.c. Jackpot prize payout and fills. Controls must be established and procedures implemented for jackpot prize payout and fills that address the following: §542GL.5(c) T§20(c)

21.c.1. Identification of the agent authorized (by position) to make a payout; §542GL.5(c)(1) T§20(c)(1)

21.c.2. Predetermined payout authorization levels (by position); §542GL.5(c)(2) T§20(c)(2)

21.c.3. Computerized jackpot/fill systems shall be restricted so as to prevent unauthorized access and fraudulent payouts by one person. §542GL.5(c)(3) T§20(c)(3)

21.c.4. Payout forms shall be controlled and routed in a manner that precludes any one person from producing a fraudulent payout by forging signatures or by altering the amount paid out after the payout and misappropriating the funds; and §542GL.5(c)(4) T§20(c)(4)

21.c.5. Documentation procedures ensuring separate control of the cash accountability functions. Documentation at minimum must include the following information: §542GL.5(c)(5) T§20(c)(5)

21.c.5.i. Date and time; §542GL.5(c)(5)(i) T§20(c)(5)(i)

21.c.5.ii. Machine number; §542GL.5(c)(5)(ii) T§20(c)(5)(ii)

21.c.5.iii. Dollar amount of cash payout or gaming machine fill (both alpha and numeric) or description of personal property awarded, including fair market value. (Alpha is optional if another unalterable method is used for evidencing the amount of the payout); §542GL.5(c)(5)(iii) T§20(c)(5)(iii)

21.c.5.iv. Game outcome (including reel symbols, card values, suits, etc.) for jackpot payouts. Game outcome is not required if a computerized jackpot/fill system is used; and §542GL.5(c)(5)(iv) T§20(c)(5)(iv)

21.c.5.v. Preprinted or concurrently printed sequential number. §542GL.5(c)(5)(v) T§20(c)(5)(v)

21.c.6. Verification. §542GL.5(c)(6) T§20(c)(6)

21.c.6.i. For payouts, at least two agents must verify that the winning pattern has been achieved prior to the payment of a prize. The system may serve as one of the verifiers. §542GL.5(c)(6)(i) T§20(c)(6)(i)

21.c.6.ii. For automated payouts, the system may serve as the sole verifier that a winning pattern has been achieved. §542GL.5(c)(6)(ii) T§20(c)(6)(ii)

21.c.7. Authorization and signatures. §542GL.5(c)(7) T§20(c)(7)

21.c.7.i. At least two agents must authorize, sign, and witness all manual prize payouts above $1,200, or a lower threshold as authorized by management and approved by the TGRA. §542GL.5(c)(7)(i) T§20(c)(7)(i)

21.c.7.ii. With regard to jackpot payouts, the signature of one employee is sufficient if an on-line accounting system is utilized and the jackpot is less than $5000 T§20(c)(7)(ii)

21.c.7.iii. Manual jackpot prize payouts above the following threshold (or a lower threshold, as authorized by management and approved by TGRA) must require one of the two signatures and verifications to be a supervisory or management agent independent of gaming machine operations: §542GL.5(c)(7)(ii) T§20(c)(7)(iii)

21.c.7.iii.A. $5,000 for a Tier A facility; §542GL.5(c)(7)(ii)(A) T§20(c)(7)(iii)(A)

21.c.7.iii.B. $10,000 for a Tier B facility; §542GL.5(c)(7)(ii)(B) T§20(c)(7)(iii)(B)

21.c.7.iii.C. $20,000 for a Tier C facility; or §542GL.5(c)(7)(ii)(C) T§20(c)(7)(iii)(C)

21.c.7.iii.D. $50,000 for a Tier C facility with over $100,000,000 in gross gaming revenues. §542GL.5(c)(7)(ii)(D) T§20(c)(7)(iii)(D)

21.c.7.iv. The predetermined thresholds, whether set at the MICS level or lower, must be authorized by management, approved by the TGRA, documented, and maintained. §542GL.5(c)(7)(iii) T§20(c)(7)(iv)

21.c.7.v. A gaming system may substitute for one authorization/signature verifying or authorizing a win, but may not substitute for a supervisory or management authorization/signature. §542GL.5(c)(7)(iv) T§20(c)(7)(v)

21.c.8. For short pays of $10.00 or more, and payouts required for accumulated patron credits, the payout form shall include the following information: T§20(c)(8)

21.c.8.i. Date and time; T§20(c)(8)(i)

21.c.8.ii. Machine number; T§20(c)(8)(ii)

21.c.8.iii. Dollar amount of payout (both alpha and numeric); and T§20(c)(8)(iii)

21.c.8.iv. The signature of at least one employee verifying and witnessing the payout is required. Where the payout amount is $50 or more, signatures of at least two employees verifying and witnessing the payout. T§20(c)(8)(iv)

21.c.9. Payout records, including manual payout records, must include the following information: §542GL.5(c)(8) T§20(c)(9)

21.c.9.i. Date and time; §542GL.5(c)(8)(i) T§20(c)(9)(i)

21.c.9.ii. Amount of the payout (alpha & numeric for gaming machine payouts); §542GL.5(c)(8)(ii) T§20(c)(9)(ii)

21.c.9.iii. Machine identifier; §542GL.5(c)(8)(iii) T§20(c)(9)(iii)

21.c.9.iv. Signature of all, but not less than two, agents involved in the transaction; §542GL.5(c)(8)(iv) T§20(c)(9)(iv)

21.c.9.v. For override transactions, verification by a supervisory or management agent independent of the transaction; and §542GL.5(c)(8)(v) T§20(c)(9)(v)

21.c.9.vi. Any other information necessary to substantiate the payout. §542GL.5(c)(8)(vi) T§20(c)(9)(vi)

21.d. Standards for Slot Promotional Payouts or Awards. T§20(d)

21.d.1. If the gaming operation offers promotional payouts or awards, that are not reflected on the gaming machine pay-table, then the payout form/documentation shall include: T§20(d)(1)

21.d.1.i. Date and time; T§20(d)(1)(i)

21.d.1.ii. Machine number and denomination; T§20(d)(1)(ii)

21.d.1.iii. Dollar amount of payout or description of personal property (e.g., jacket, toaster, car, etc.), including fair market value; T§20(d)(1)(iii)

21.d.1.iv. Type of promotion (e.g., double jackpots, four-of-a-kind bonus, etc.); and T§20(d)(1)(iv)

21.d.1.v. Signature of at least one employee authorizing and completing the transaction. T§20(d)(1)(v)

21.d.2. Weekly, promotional payouts or awards will be summarized by prize, dollar amount and recipient and reviewed by management for propriety and made available to TGRA upon request. T§20(d)(2)

21.e. Cash and cash equivalent controls for gaming machine booths and change banks . §542GL.5(d) T§20(e)

21.e.1. Cash or cash equivalents exchanged between two persons must be counted independently by at least two agents and reconciled to the recorded amounts at the end of each shift or session. Unexplained variances must be documented and maintained. Unverified transfers of cash or cash equivalents are prohibited. §542GL.5(d)(1) T§20(e)(1)

21.e.2. Procedures must be implemented to control cash or cash equivalents based on the amount of the transaction. These procedures must include documentation by shift or other relevant time period of the following: §542GL.5(d)(2) T§20(e)(2)

21.e.2.i. Transfers; §542GL.5(d)(2)(i) T§20(e)(2)(i)

21.e.2.ii. Exchanges, including acknowledging signatures or initials; and §542GL.5(d)(2)(ii) T§20(e)(2)(ii)

21.e.2.iii. Resulting variances. §542GL.5(d)(2)(iii) T§20(e)(2)(iii)

21.e.3. Any change to control of accountability, exchange, or transfer requires that the cash or cash equivalents be counted and recorded independently by at least two agents and reconciled to the recorded amount. §542GL.5(d)(3) T§20(e)(3)

21.e.4. The gaming machine booths and change banks that are active during the shift shall be counted down and reconciled each shift by an agent utilizing appropriate accountability documentation. §542GL.5(d)(4) T§20(e)(4)

21.e.5. The wrapping of loose gaming machine booth and cage cashier coin shall be performed at a time or location that does not interfere with the hard count/wrap process or the accountability of that process. §542GL.5(d)(5) T§20(e)(5)

21.e.6. A record shall be maintained evidencing the transfers of wrapped and unwrapped coins and retained for seven (7) days. §542GL.5(d)(6) T§20(e)(6)

21.f. Gaming machines and components. Controls must be established and procedures implemented to safeguard the integrity of gaming machines and components during installations, operations, modifications, removal and retirements. Such procedures must include the following: §542GL.5(e) T§20(f)

21.f.1. Shipping and receiving. §542GL.5(e)(1) T§20(f)(1)

21.f.1.i. A communication procedure must be established between the supplier, the gaming operation, and the TGRA to properly control the shipping and receiving of all software and hardware components. Such procedures must include: §542GL.5(e)(1)(i) T§20(f)(1)(i)

21.f.1.i.A. Notification of pending shipments must be provided to the TGRA by the gaming operation; §542GL.5(e)(1)(i)(A) T§20(f)(1)(i)(A)

21.f.1.i.B. Certification by an independent test lab (if technical standards apply through tribal law or compact); §542GL.5(e)(1)(i)(B) T§20(f)(1)(i)(B)

21.f.1.i.C. Notification from the supplier to the TGRA, or the gaming operation as approved by the TGRA, of the shipping date and expected date of delivery. The shipping notification must include: §542GL.5(e)(1)(i)(C) T§20(f)(1)(i)(C)

21.f.1.i.C.1. Name and address of the supplier; §542GL.5(e)(1)(i)(C)(1) T§20(f)(1)(i)(C)(1)

21.f.1.i.C.2. Description of shipment; §542GL.5(e)(1)(i)(C)(2) T§20(f)(1)(i)(C)(2)

21.f.1.i.C.3. Gaming machine serial number; §542GL.5(e)(1)(i)(C)(3) T§20(f)(1)(i)(C)(3)

21.f.1.i.C.4. For software: software version and description of software; §542GL.5(e)(1)(i)(C)(4) T§20(f)(1)(i)(C)(4)

21.f.1.i.C.5. Method of shipment; and §542GL.5(e)(1)(i)(C)(5) T§20(f)(1)(i)(C)(5)

21.f.1.i.C.6. Expected date of delivery. §542GL.5(e)(1)(i)(C)(6) T§20(f)(1)(i)(C)(6)

21.f.1.ii. Procedures must be implemented for the gaming machine system components for maintenance and replacement. §542GL.5(e)(1)(ii) T§20(f)(1)(ii)

21.f.1.iii. Gaming machine components must be shipped in a secure manner to deter unauthorized access. §542GL.5(e)(1)(iii) T§20(f)(1)(iii)

21.f.1.iv. The TGRA, or its designee, must receive all gaming machine system components and game play software packages, and verify the contents against the shipping notification. §542GL.5(e)(1)(iv) T§20(f)(1)(iv)

21.f.2. Access credential control methods. §542GL.5(e)(2) T§20(f)(2)

21.f.2.i. Controls must be established to restrict access to gaming machine system components. §542GL.5(e)(2)(i) T§20(f)(2)(i)

21.f.3. Recordkeeping and audit processes. §542GL.5(e)(3) T§20(f)(3)

21.f.3.i. The gaming operation must maintain the following records, as applicable, related to installed gaming machine system components: §542GL.5(e)(3)(i) T§20(f)(3)(i)

21.f.3.i.A. Date placed into service; §542GL.5(e)(3)(i)(A) T§20(f)(3)(i)(A)

21.f.3.i.B. Date made available for play; §542GL.5(e)(3)(i)(B) T§20(f)(3)(i)(B)

21.f.3.i.C. Supplier; §542GL.5(e)(3)(i)(C) T§20(f)(3)(i)(C)

21.f.3.i.D. Software version; §542GL.5(e)(3)(i)(D) T§20(f)(3)(i)(D)

21.f.3.i.E. Serial number; §542GL.5(e)(3)(i)(E) T§20(f)(3)(i)(E)

21.f.3.i.F. Game title or other similar identifying information; §542GL.5(e)(3)(i)(F) T§20(f)(3)(i)(F)

21.f.3.i.G. Asset and/or location number; §542GL.5(e)(3)(i)(G) T§20(f)(3)(i)(G)

21.f.3.i.H. Seal number; and §542GL.5(e)(3)(i)(H) T§20(f)(3)(i)(H)

21.f.3.i.I. Initial meter reading. §542GL.5(e)(3)(i)(I) T§20(f)(3)(i)(I)

21.f.3.ii. Procedures must be implemented for auditing such records in accordance with Audit and Accounting. §542GL.5(e)(3)(ii) T§20(f)(3)(ii)

21.f.4. System software signature verification. §542GL.5(e)(4) T§20(f)(4)

21.f.4.i. Procedures must be implemented for system software verifications. These procedures must include comparing signatures generated by the verification programs to the signatures provided in the independent test laboratory letter for that software version. §542GL.5(e)(4)(i) T§20(f)(4)(i)

21.f.4.ii. An agent independent of the gaming machine operation must perform system software signature verification(s) to verify that only approved software is installed. §542GL.5(e)(4)(ii) T§20(f)(4)(ii)

21.f.4.iii. Procedures must be implemented for investigating and resolving any software verification variances. §542GL.5(e)(4)(iii) T§20(f)(4)(iii)

21.f.4.iv.   Internal audits must be conducted as set forth in Audit and Accounting. Such audits must be documented. §542GL.5(e)(4)(iv) T§20(f)(4)(iv)

21.f.5. Game program or other equivalent game software media control standards. §542GL.5(e)(5) T§20(f)(5)

21.f.5.i.   At least annually, procedures shall be performed to insure the integrity of a sample of gaming machine game program or other equivalent game software media, by personnel independent of the gaming machine department or the machines being tested. §542GL.5(e)(5)(i) T§20(f)(5)(i)

21.f.5.ii.   The TGRA, or the gaming operation subject to the approval of the TGRA, shall develop and implement procedures for the following: §542GL.5(e)(5)(ii) T§20(f)(5)(ii)

21.f.5.ii.A.1.   Removal of game program 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 or other equivalent game software media; §542GL.5(e)(5)(ii)(1) T§20(f)(5)(ii)(1)

21.f.5.ii.A.2.   Copying one gaming device program to another approved program; §542GL.5(e)(5)(ii)(2) T§20(f)(5)(ii)(2)

21.f.5.ii.A.3.   Verification of duplicated game program or other equivalent game software media before being offered for play; §542GL.5(e)(5)(ii)(3) T§20(f)(5)(ii)(3)

21.f.5.ii.A.4.   Receipt and destruction of game program or other equivalent game software media; and §542GL.5(e)(5)(ii)(4) T§20(f)(5)(ii)(4)

21.f.5.ii.A.5.   Securing game program or other equivalent game software media and duplicator from unrestricted access. §542GL.5(e)(5)(ii)(5) T§20(f)(5)(ii)(5)

21.f.5.iii.   The master game program number, par percentage, and the pay table shall be verified to the par sheet when initially received from the manufacturer. §542GL.5(e)(5)(iii) T§20(f)(5)(iii)

21.f.5.iv.   Gaming machines 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 or other equivalent game software media. If a seal is used to secure the board to the frame of the gaming device, it shall be pre-numbered. §542GL.5(e)(5)(iv) T§20(f)(5)(iv)

21.f.6. Installation testing. §542GL.5(e)(6) T§20(f)(6)

21.f.6.i.   Testing must be completed during the installation process to verify that the gaming machine component has been properly installed. This must include testing of the following, as applicable: §542GL.5(e)(6)(i) T§20(f)(6)(i)

21.f.6.i.A.   Communication with the gaming system; §542GL.5(e)(6)(i)(A) T§20(f)(6)(i)(A)

21.f.6.i.B.   Communication with the accounting system; §542GL.5(e)(6)(i)(B) T§20(f)(6)(i)(B)

21.f.6.i.C.   Communication with the player tracking system; §542GL.5(e)(6)(i)(C) T§20(f)(6)(i)(C)

21.f.6.i.D.   Currency and vouchers to bill acceptor; §542GL.5(e)(6)(i)(D) T§20(f)(6)(i)(D)

21.f.6.i.E.   Voucher printing; §542GL.5(e)(6)(i)(E) T§20(f)(6)(i)(E)

21.f.6.i.F.   Meter incrimination; §542GL.5(e)(6)(i)(F) T§20(f)(6)(i)(F)

21.f.6.i.G.   Pay table, for verification; §542GL.5(e)(6)(i)(G) T§20(f)(6)(i)(G)

21.f.6.i.H.   Gaming machine denomination, for verification; §542GL.5(e)(6)(i)(H) T§20(f)(6)(i)(H)

21.f.6.i.I.   All buttons, to ensure that all are operational and programmed appropriately; §542GL.5(e)(6)(i)(I) T§20(f)(6)(i)(I)

21.f.6.i.J.   System components, to ensure that they are safely installed at location; and §542GL.5(e)(6)(i)(J) T§20(f)(6)(i)(J)

21.f.6.i.K.   Locks, to ensure that they are secure and functioning. §542GL.5(e)(6)(i)(K) T§20(f)(6)(i)(K)

21.f.7. Display of rules and necessary disclaimers. The TGRA or the operation must verify that all game rules and disclaimers are displayed at all times or made readily available to the player upon request; §542GL.5(e)(7) T§20(f)(7)

21.f.8. TGRA approval of all gaming machines before they are offered for play; and §542GL.5(e)(8) T§20(f)(8)

21.f.9. Dispute resolution. §542GL.5(e)(9) T§20(f)(9)

21.g. Operations. §542GL.5(f) T§20(g)

21.g.1. Malfunctions. Procedures must be implemented to investigate, document and resolve malfunctions. Such procedures must address the following: §542GL.5(f)(1) T§20(g)(1)

21.g.1.i.   Determination of the event causing the malfunction; §542GL.5(f)(1)(i) T§20(g)(1)(i)

21.g.1.ii.   Review of relevant records, game recall, reports, logs, surveillance records; §542GL.5(f)(1)(ii) T§20(g)(1)(ii)

21.g.1.iii.   Repair or replacement of the gaming component; §542GL.5(f)(1)(iii) T§20(g)(1)(iii)

21.g.1.iv.   Verification of the integrity of the gaming component before restoring it to operation; and §542GL.5(f)(1)(iv) T§20(g)(1)(iv)

21.g.2. Removal, retirement and/or destruction. Procedures must be implemented to retire or remove any or all associated components of a gaming system from operation. Procedures must include the following: §542GL.5(f)(2) T§20(g)(2)

21.g.2.i.   For gaming machines and components that accept cash or cash equivalents: §542GL.5(f)(2)(i) T§20(g)(2)(i)

21.g.2.i.A.   Coordinate with the drop team to perform a final drop; §542GL.5(f)(2)(i)(A) T§20(g)(2)(i)(A)

21.g.2.i.B.   Collect final accounting information such as meter readings, drop and payouts; §542GL.5(f)(2)(i)(B) T§20(g)(2)(i)(B)

21.g.2.i.C.   Remove and/or secure any or all associated equipment such as locks, card reader, or ticket printer from the retired or removed component; and §542GL.5(f)(2)(i)(C) T§20(g)(2)(i)(C)

21.g.2.i.D.   Document removal, retirement, and/or destruction. §542GL.5(f)(2)(i)(D) T§20(g)(2)(i)(D)

21.g.2.ii.   For removal of software components: §542GL.5(f)(2)(ii) T§20(g)(2)(ii)

21.g.2.ii.A.   Uninstall and/or return the software to the license holder; and §542GL.5(f)(2)(ii)(A) T§20(g)(2)(ii)(A)

21.g.2.ii.B.   Document the removal. §542GL.5(f)(2)(ii)(B) T§20(g)(2)(ii)(B)

21.g.2.iii.   For all components: §542GL.5(f)(2)(iii) T§20(g)(2)(iii)

21.g.2.iii.A.   Verify that unique identifiers, and descriptions of removed/retired components are recorded as part of the retirement documentation; and §542GL.5(f)(2)(iii)(A) T§20(g)(2)(iii)(A)

21.g.2.iii.B.   Coordinate with the accounting department to properly retire the component in the system records. §542GL.5(f)(2)(iii)(B) T§20(g)(2)(iii)(B)

21.g.2.iv.   Where the TGRA authorizes destruction of any gaming system components, procedures must be developed to destroy such components. Such procedures must include the following: §542GL.5(f)(2)(iv) T§20(g)(2)(iv)

21.g.2.iv.A.   Methods of destruction; §542GL.5(f)(2)(iv)(A) T§20(g)(2)(iv)(A)

21.g.2.iv.B.   Witness or surveillance of destruction; §542GL.5(f)(2)(iv)(B) T§20(g)(2)(iv)(B)

21.g.2.iv.C.   Documentation of all components destroyed; and §542GL.5(f)(2)(iv)(C) T§20(g)(2)(iv)(C)

21.g.2.iv.D.   Signatures of agent(s) destroying components attesting to destruction. §542GL.5(f)(2)(iv)(D) T§20(g)(2)(iv)(D)

21.h. Vouchers. §542GL.5(g) T§20(h)

21.h.1. Controls must be established and procedures implemented to: §542GL.5(g)(1) T§20(h)(1)

21.h.1.i.   Verify the authenticity of each voucher redeemed. §542GL.5(g)(1)(i) T§20(h)(1)(i)

21.h.1.ii.   If the voucher is valid, verify that the patron is paid the appropriate amount. §542GL.5(g)(1)(ii) T§20(h)(1)(ii)

21.h.1.iii.   Document the payment of a claim on a voucher that is not physically available or a voucher that cannot be validated such as a mutilated, expired, lost, or stolen voucher. §542GL.5(g)(1)(iii) T§20(h)(1)(iii)

21.h.1.iv.   Retain payment documentation for reconciliation purposes. §542GL.5(g)(1)(iv) T§20(h)(1)(iv)

21.h.1.v.   For manual payment of a voucher in an amount established by management and approved by the TGRA, require a supervisory agent to verify the validity of the voucher prior to payment. §542GL.5(g)(1)(v) T§20(h)(1)(v)

21.h.2. Vouchers paid during a period while the voucher system is temporarily out of operation must be marked "paid" by the cashier. §542GL.5(g)(2) T§20(h)(2)

21.h.3. Vouchers redeemed while the voucher system was temporarily out of operation must be validated as expeditiously as possible upon restored operation of the voucher system. §542GL.5(g)(3) T§20(h)(3)

21.h.4. Paid vouchers must be maintained in the cashier's accountability for reconciliation purposes. §542GL.5(g)(4) T§20(h)(4)

21.h.5. Unredeemed vouchers can only be voided in the voucher system by supervisory agents. The accounting department will maintain the voided voucher, if available. §542GL.5(g)(5) T§20(h)(5)

21.i. Gaming machine drop and hopper contents standards. §542GL.5(i) T§20(i)

21.i.1.   When machines are temporarily removed from the floor, gaming machine drop and hopper contents shall be protected to preclude the misappropriation of stored funds. §542GL.5(i)(1) T§20(i)(1)

21.i.2. When machines are permanently removed from the floor, the gaming machine drop and hopper contents shall be counted and recorded by at least two employees with appropriate documentation being routed to the accounting department for proper recording and accounting for initial hopper loads. §542GL.5(i)(2) T§20(i)(2)

21.j. In-house progressive gaming machine standards. §542GL.5(j) T§20(j)

21.j.1. A meter that shows the amount of the progressive jackpot shall be conspicuously displayed at or near the machines to which the jackpot applies. §542GL.5(j)(1) T§20(j)(1)

21.j.2. At least once each day, each gaming operation shall record the amount shown on each progressive jackpot meter at the gaming operation except for those jackpots that can be paid directly from the gaming machine; §542GL.5(j)(2) T§20(j)(2)

21.j.3. Explanations for meter reading decreases shall be maintained with the progressive meter reading sheets, and where the payment of a jackpot is the explanation for a decrease, the gaming operation shall record the jackpot payout number on the sheet or have the number reasonably available; and §542GL.5(j)(3) T§20(j)(3)

21.j.4. Each gaming operation shall record the base amount of each progressive jackpot the gaming operation offers. §542GL.5(j)(4) T§20(j)(4)

21.j.5. Controls and procedures specific to the transfer of progressive amounts in excess of the base amount to other gaming machines must be approved by the TGRA. Such procedures may also include other methods of distribution that accrue to the benefit of the gaming public via an award or prize. §542GL.5(j)(5) T§20(j)(5)

21.k. Wide area progressive gaming machine standards. §542GL.5(k) T§20(k)

21.k.1. A meter that shows the amount of the progressive jackpot shall be conspicuously displayed at or near the machines to which the jackpot applies. §542GL.5(k)(1) T§20(k)(1)

21.k.2. As applicable to participating gaming operations, the wide area progressive gaming machine system shall be adequately restricted to prevent unauthorized access. §542GL.5(k)(2) T§20(k)(2)

21.k.3. The TGRA shall approve procedures for the wide area progressive system that: §542GL.5(k)(3) T§20(k)(3)

21.k.3.i. Reconcile meters and jackpot payouts; §542GL.5(k)(3)(i) T§20(k)(3)(i)

21.k.3.ii. Collect/drop gaming machine funds; §542GL.5(k)(3)(ii) T§20(k)(3)(ii)

21.k.3.iii. Verify jackpot, payment, and billing to gaming operations on pro-rata basis; §542GL.5(k)(3)(iii) T§20(k)(3)(iii)

21.k.3.iv. System maintenance; §542GL.5(k)(3)(iv) T§20(k)(3)(iv)

21.k.3.v. System accuracy; and §542GL.5(k)(3)(v) T§20(k)(3)(v)

21.k.3.vi. System security. §542GL.5(k)(3)(vi) T§20(k)(3)(vi)

21.k.4. Reports, where applicable, adequately documenting the procedures required in paragraph (j)(3) of this section shall be generated and retained. §542GL.5(k)(4) T§20(k)(4)

21.l. All relevant controls from Information and Technology will apply. §542GL.5(l) T§20(l)

21.m. Revenue Audit. Standards for revenue audit of gaming machines are contained in Revenue Audit. §542GL.5(m) T§20(m)

21.n. Reports, where applicable, adequately documenting the procedures required in this section shall be generated and retained. T§20(n)

21.o. Standards for Cash-Out Tickets T§20(o)

21.o.1. The patron may request a cash-out ticket from the gaming machine that reflects all remaining patron 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 period specified by the TGRA, or the gaming operation as approved by the TGRA. Cash-out tickets may be redeemed for payment or inserted in machine and wagered, if applicable, during the specified period. T§20(o)(1)

21.o.2. The patron shall redeem the cash-out ticket at a kiosk, change booth or cashiers' Cage. Alternatively, if a gaming operation utilizes a remote computer validation system, the TGRA, or the gaming operation as approved by the TGRA, shall develop alternate procedures for the maximum amount that can be redeemed, which shall not exceed an amount determined by operations and approved by TGRA, per cash-out transaction. T§20(o)(2)

21.o.3. Upon presentation of the cash-out ticket(s) for redemption, the following shall occur: T§20(o)(3)

21.o.3.i. Scan the bar code via an optical reader or its equivalent; or T§20(o)(3)(i)

21.o.3.ii. Input the cash-out ticket validation number into the computer. T§20(o)(3)(ii)

21.o.4. The HVCS shall verify the authenticity of the cash-out ticket and communicate directly to the redeemer of the cash-out ticket. T§20(o)(4)

21.o.5. If valid, the cashier (redeemer of the cash-out ticket) pays the patron the appropriate amount and the cash-out ticket is electronically noted "paid" in the system. The "paid" cash-out ticket shall remain in the cashier's bank for reconciliation purposes. The HVCS shall electronically reconcile the cashier's banks for the paid cashed-out tickets. T§20(o)(5)

21.o.6. If invalid, the HVCS shall notify the cashier (redeemer of the cash-out ticket). The cashier (redeemer of the cash-out ticket) shall refuse payment to the patron and notify a supervisor of the invalid condition. The supervisor shall resolve the dispute. T§20(o)(6)

21.o.7. If the HVCS temporarily goes down, cashiers may redeem cash-out tickets at a change booth or cashier's Cage after recording the following: T§20(o)(7)

  21.o.7.i. Serial number of the cash-out ticket; T§20(o)(7)(i)
  21.o.7.ii. Date and time; T§20(o)(7)(ii)
  21.o.7.iii. Dollar amount; T§20(o)(7)(iii)
  21.o.7.iv. Issuing gaming machine number; and T§20(o)(7)(iv)
  21.o.7.v. Marking ticket "paid." T§20(o)(7)(v)
  21.o.7.vi. Ticket shall remain in cashier's bank for reconciliation purposes. T§20(o)(7)(vi)

21.o.8. Cash-out tickets shall be validated as expeditiously as possible when the HVCS is restored. T§20(o)(8)

21.o.9. The gaming operation as approved by the TGRA, shall establish and the gaming operation shall comply with procedures to control cash-out ticket paper, which shall include procedures that: T§20(o)(9)

  21.o.9.i. Mitigate the risk of counterfeiting of cash-out ticket paper; T§20(o)(9)(i)
  21.o.9.ii. Adequately control the inventory of the cash-out ticket paper; T§20(o)(9)(ii)
  21.o.9.iii. Provide for the destruction of all unused cash-out ticket paper; and T§20(o)(9)(iii)
  21.o.9.iv. Alternatively, if the gaming operation utilizes a computer validation system, this standard shall not apply. T§20(o)(9)(iv)

21.o.10. If the HVCS goes down unexpectedly, the gaming operation shall promptly notify the TGRA. The gaming operation must also notify the TGRA if the HVCS is scheduled to be down more than four hours. T§20(o)(10)

21.o.11. These gaming machine systems shall comply with all other standards (as applicable) in this part including: T§20(o)(11)

  21.o.11.i. Standards for bill acceptor Drop and Count; and T§20(o)(11)(i)

21.p. Patron terminals standards. T§20(p)

21.p.1. The patron terminals are connected to a game server. T§20(p)(1)

21.p.2. The game server shall generate and transmit to the bank of patron terminals a set of random numbers, colors, and/or symbols at regular intervals. The subsequent game results are determined at the patron terminal and the resulting information is transmitted to the account server. T§20(p)(2)

21.p.3. The game server shall be housed in a game server room in a secure locked cabinet. T§20(p)(3)

21.p.4. Each vendor's server will be secured independently from other vendor servers. T§20(p)(4)

21.p.5. Access logs will be utilized for accessing all server cabinets. Logs shall include the minimum following information: T§20(p)(5)

  21.p.5.i. Name of person accessing server cabinet/room; and T§20(p)(5)(i)
  21.p.5.ii. Date, time, and reason for access T§20(p)(5)(ii)

21.q. Patron account maintenance. T§20(q)

21.q.1. A central computer acting as an account server shall provide patron account maintenance and the deposit/withdrawal function of those account balances. T§20(q)(1)

21.q.2. Patrons may access their accounts on the computer system by means of an account access card at the patron terminal. Each patron terminal may be equipped with a card reader and personal identification number (PIN) pad or touch screen array for this purpose. T§20(q)(2)

21.q.3. All communications between the patron terminal, or bank of patron terminals, and the account server shall be encrypted for security reasons. T§20(q)(3)

21.r. Patron account generation. T§20(r)

21.r.1. A computer file for each patron shall be prepared by a clerk, with no incompatible functions, prior to the patron being issued an account access card to be utilized for machine play. When possible, the patron will select his/her PIN in a manner that precludes an employee from knowing the private PIN number to be used in conjunction with the account access card. T§20(r)(1)

21.r.2. For each patron file, an employee shall: T§20(r)(2)

    21.r.2.i.   Record the patron's name and current address; T§20(r)(2)(i)

    21.r.2.ii.   Record the date the account was opened; T§20(r)(2)(ii)

    21.r.2.iii.   At the time the initial deposit is made, account opened, or patron Credit extended, verify the identity of the patron by examination of a reliable identity credential; T§20(r)(2)(iii)

    21.r.2.iv.   The employee shall sign-on with a unique password to a terminal equipped with peripherals required to establish a patron account. Passwords are issued and can only be changed by information technology personnel in accordance with department policies; T§20(r)(2)(iv)

    21.r.2.v.   After entering a specified number of incorrect PIN entries at the Cage or patron terminal, the patron shall be directed to proceed to an employee to obtain a new PIN. If a patron forgets, misplaces or requests a change to their PIN, the patron can proceed to an employee for assistance; and T§20(r)(2)(v)

    21.r.2.vi.   If controls are established that require scanning the customer identification into the computerized account, military ID's are not allowed to be scanned into the system.   T§20(r)(2)(vi)

21.s. Standards for Deposit of Patron Credits T§20(s)

    21.s.1. The cashier shall sign-on with a unique password to a cashier terminal equipped with peripherals required to complete the patron Credit transactions. Passwords are issued by information technology personnel in accordance with department policies. T§20(s)(1)

    21.s.2. The patron shall present cash, Cheques, vouchers or Coupons along with their account access card to a cashier to deposit patron credits. T§20(s)(2)

    21.s.3. The cashier shall complete the transaction by utilizing a card scanner that the cashier shall slide the patron's account access card through. T§20(s)(3)

    21.s.4. The cashier shall accept the funds from the patron and enter the appropriate amount on the .cashier terminal. T§20(s)(4)

    21.s.5. A multi-part deposit slip shall be generated by the point of sale receipt printer. The cashier shall direct the patron to sign the deposit slip receipt. One copy of the deposit slip shall be given to the patron. The other copy of the deposit slip shall be secured in the cashier's cash drawer. T§20(s)(5)

    21.s.6. The cashier shall verify the patron's balance before completing the transaction. The cashier shall secure the funds in their cash drawer and return the account access card to the patron. T§20(s)(6)

    21.s.7. Alternatively, if a kiosk is utilized to accept a deposit of patron credits, the gaming operation as approved by the TGRA, shall establish and the gaming operation shall comply with procedures that safeguard the integrity of the kiosk system. T§20(s)(7)

21.t. Standards for Prizes T§20(t)

    21.t.1. Winners at the gaming machines may receive cash, prizes redeemable for cash or merchandise. T§20(t)(1)

    21.t.2. If merchandise prizes are to be awarded, the specific type of prize or prizes that may be won shall be disclosed to the patron before the game begins. T§20(t)(2)

        T§0

    21.t.3. The redemption period of account access cards, as approved by the TGRA, shall be conspicuously posted in the gaming operation. T§20(t)(3)

21.u. Variance. The operation must establish, as approved by the TGRA, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented. §542GL.5(n) T§20(u)

22. Controlled key standards T§20(u)

Note: This section is derived from "What are the minimum internal control standards for controlled keys? §542GL.15(f)(3)" T§20(u)

22.a. Supervision. Supervision must be provided over controlled keys as needed by an agent(s) with authority equal to or greater than those being supervised. §542GL.16(a) T§21(a)

22.b. Custody of all keys involved in the drop and count must be maintained by a department independent of the count and the drop agents as well as those departments being dropped and counted. §542GL.16(b) T§21(b)

22.c. Controls must be established and procedures implemented to safeguard the use, access, and security of keys in accordance with the following: §542GL.16(c) T§21(c)

    22.c.1. Each of the following requires a separate and unique key lock or alternative secure access method: §542GL.16(c)(1) T§21(c)(1)

        22.c.1.i.   Drop cabinet; §542GL.16(c)(1)(i) T§21(c)(1)(i)

        22.c.1.ii.   Drop box release; §542GL.16(c)(1)(ii) T§21(c)(1)(ii)

        22.c.1.iii.   Drop box content; §542GL.16(c)(1)(iii) T§21(c)(1)(iii)

        22.c.1.iv.   Bill acceptor canister release; §542GL.16(c)(1)(iv) T§21(c)(1)(iv)

        22.c.1.v.   Bill acceptor canister content; §542GL.16(c)(1)(v) T§21(c)(1)(v)

        22.c.1.vi.   Count room keys; §542GL.16(c)(1)(vi) T§21(c)(1)(vi)

        22.c.1.vii.   Storage racks and carts; §542GL.16(c)(1)(vii) T§21(c)(1)(vii)

        22.c.1.viii. Kiosk release; and §542GL.16(c)(1)(viii) T§21(c)(1)(viii)

        22.c.1.ix.   Kiosk contents. §542GL.16(c)(1)(ix) T§21(c)(1)(ix)

        22.c.1.x.   Table games box content; T§21(c)(1)(x)

        22.c.1.xi.   Table games release; T§21(c)(1)(xi)

        22.c.1.xii.   Card games box content; T§21(c)(1)(xii)

        22.c.1.xiii. Card games release; T§21(c)(1)(xiii)

        22.c.1.xiv. Cheque and chip storage banks or areas; T§21(c)(1)(xiv)

        22.c.1.xv.   Any other keys deemed necessary by the TGRA via regulations T§21(c)(1)(xv)

    22.c.2. Access to and return of keys or equivalents must be documented with the date, time, and signature or other unique identifier of the agent accessing or returning the key(s). §542GL.16(c)(2) T§21(c)(2)

        22.c.2.i.   At least three drop team agents are required to be present to access and return keys. §542GL.16(c)(2)(i) T§21(c)(2)(i)

        22.c.2.ii.   At least three count team agents are required to be present at the time count keys are issued for the count §542GL.16(c)(2)(ii) T§21(c)(2)(ii)

    22.c.3. Documentation of all keys, including duplicates, must be maintained, including: §542GL.16(c)(3) T§21(c)(3)

        22.c.3.i.   Unique identifier for each individual key; §542GL.16(c)(3)(i) T§21(c)(3)(i)

        22.c.3.ii.   Key storage location; §542GL.16(c)(3)(ii) T§21(c)(3)(ii)

        22.c.3.iii. Number of keys made, duplicated, and destroyed; and §542GL.16(c)(3)(iii) T§21(c)(3)(iii)

        22.c.3.iv. Authorization and access. §542GL.16(c)(3)(iv) T§21(c)(3)(iv)

    22.c.4. Other than the count team, no agent may have access to the drop box/storage component content keys while in possession of storage rack keys and/or release keys. §542GL.16(c)(4) T§21(c)(4)

    22.c.5. Other than the count team, only agents authorized to remove drop boxes/storage component are allowed access to drop box/storage component release keys. §542GL.16(c)(5) T§21(c)(5)

    22.c.6. Any use of keys at times other than the scheduled drop and count must be properly authorized, ~~and~~ documented, and surveillance notified. §542GL.16(c)(6) T§21(c)(6)

    22.c.7. Emergency manual keys, such as an override key, for computerized, electronic, and alternative key systems must be maintained in accordance with the following: §542GL.16(c)(7) T§21(c)(7)

        22.c.7.i.   Access to the emergency manual key(s) used to access the box containing the player interface drop and count keys requires the physical involvement of at least three agents from separate departments, including management. The date, time, and reason for access must be documented with the signatures of all participating persons signing out/in the emergency manual key(s). Surveillance must be notified prior to access. §542GL.16(c)(7)(i) T§21(c)(7)(i)

22.c.7.ii. The custody of the emergency manual keys requires the presence of two agents from separate departments from the time of their issuance until the time of their return; and §542GL.16(c)(7)(ii) T§21(c)(7)(ii)

22.c.7.iii. Routine physical maintenance that requires access to the emergency manual key(s), and does not involve accessing the gaming machine drop and count keys, only requires the presence of two agents from separate departments. The date, time, and reason for access must be documented with the signatures of all participating agents signing out/in the emergency manual key(s). §542GL.16(c)(7)(iii) T§21(c)(7)(iii)

23. Sports Wagering standards.

23.a. While the State of Michigan allows sports betting on "Indian Lands" the NIGC classifies sports betting as a Class III game. Therefore, Sports Betting under this regulation is limited to the Class III Gaming Facility (hereafter "Facility").

23.b. A Retail Sports Betting Wager (hereafter "Sports Bet" or "Wager") received by the Gun Lake Casino Operation (hereafter "Operation") is considered to be gambling or gaming that is conducted in the Class III Gaming Facility at the time the patron initiates or otherwise places the Sports Bet.

23.c. A Sports Bet received by the Operation or its licensed sports betting provider (hereafter "Provider") is considered to be gambling or gaming that is conducted within the Class III Gaming Facility when:

23.c.1. The patron who places the Sports Bet is physically present in the Facility when the Sports Bet is initiated.

23.c.2. The Sports Bet is received or otherwise made on equipment that is physically located within the Facility.

23.c.3. The Sports Bet is initiated, received, or otherwise made in conformity with the safe harbor requirements described in 31 USC 5362(10)(C).

23.d. Sports Bets include wagers placed using:

23.d.1. A Sports Betting Kiosk.

23.d.2. An OTC used by a licensed employee of the operation.

23.d.3. A mobile platform installed on a mobile device (such as a tablet, smart phone or computer), whether that device is owned by a patron, the Operation or their Provider.

23.e. For purposes of this regulation, the intermediate routing of electronic data in connection with Sports Bets, including routing across state lines, does not determine the location or locations in which the Sport Bet is initiated, received, or otherwise made.

23.f. Provider.

23.f.1. The Operator may use no more than one Provider, licensed by the TGRA, offer, conduct, or operate sports betting.

23.f.2. Only the Operation or their Provider may process, accept, offer, or solicit Sports Bets.

23.f.3. The Operation must clearly display its own brand on the sports betting mobile platform that it utilizes.

23.f.4. The operator may also elect, in its sole discretion, to have the brand of the Provider that it utilizes also be displayed on the mobile platform.

23.f.5. The Operator is responsible for the conduct of its Provider.

23.g. The Operation or Provider may place a layoff wager with another entity for the purpose of offsetting patron wagers provided that:

23.g.1. The receiving entity is approved by the TGRA;

23.g.2. The Operation or Provider placing the layoff wager notifies the TGRA and discloses its identity to the entity receiving the layoff wager and;

23.g.3. The receiving entity agrees to accept the layoff wager from the Operation or Provider.

23.g.4. The Operation or Provider has procedures in place to determine when a layoff wager occurs, sufficient to be audited to.

23.h. The operation is prohibited from:

23.h.1. Knowingly accepting wagers from athletes on athletic events of the type in which the athlete participates as well as athletic events governed by the same governing body under which the athlete competes.

23.h.2. Knowingly accepting wagers from a person who holds a position of authority or influence sufficient to exert influence over the participants in an athletic event, or a person professionally connected to an athletic event or governing body including, but not limited to, referees, officials, coaches, managers, handlers, athletic trainers, or a person with access to certain types of exclusive information on any athletic event overseen by the governing body.

23.h.3. Knowingly accepting wagers from a person the operation has reason to believe or suspect is placing the wager on behalf of or for the benefit of another patron that is prohibited from participating in sports wagering under these regulations or other applicable state or federal law.

23.h.4. Encouraging or instructing a patron to attempt to or to structure wagers in any manner that is an attempt to evade or circumvent these regulations or other applicable state or federal law.

23.h.5. Knowingly accept or hold cash or cash equivalents with the understanding that the monies will be used to place a wager upon the occurrence of a specified future contingency unless a sports wagering ticket/voucher detailing the wager is immediately issued upon operation's acceptance of the monies.

23.h.6. Knowingly accept any wagers other than those permitted by the TGRA and shall only accept wagers on events and odds posted by the operation.

23.i. An athlete or person who holds a position of authority or influence sufficient to exert influence over the participants in an athletic event, or a person professionally connected to an athletic event or governing body including, but not limited to, coaches, managers, handlers, athletic trainers, team physicians or other physicians providing medical consultation or treatment of an athletic participant or a person with access to certain types of exclusive information on any athletic event overseen by the governing body is prohibited from having any ownership interest in or control of the operation.

23.j. Operations is prohibited from having any ownership interest in or control of an athletic team, organization or governing body of an athletic team or organization upon which the operation accepts wagers.

23.k. Persons prohibited from engaging in sports wagering activities.

23.k.1. No person under the age of 21 may engage in sports wagering with the Operation or Provider.

23.k.2. No collegiate or professional athlete, referee, official, coach, manager, handler or athletic trainer or employee or contractor of a team or athletic organization who has access to non-public information concerning an athlete or team may engage in sports wagering on an athletic event or the performance of an individual in such athletic event in which the person is participating or otherwise has access to non-public or exclusive information.

23.k.3. No collegiate or professional athlete, referee, official, coach, manager, handler, athletic trainer, or employee of a team or athletic organization who has access to non-public information concerning an athlete or team may engage in sports wagering on an athletic event or the performance of an individual in such athletic events in the sport or league in which the person is involved.

23.k.4. No person identified in this subsection may collect any winnings or recoup any losses from the operation as a result of engaging in sports wagering in violation of this section.

23.k.5. Winnings of a person prohibited from engaging in sports wagering under this section shall be forfeited to the Tribe.

23.k.6. An athletic team or the governing body or league of an athletic team may provide to the TGRA a list of all persons within the teams' organization as well as all league officials or referees prohibited from engaging in sports wagering under this section, along with the specific type of athletic events from which the person is prohibited from participating in sports wagering activities. The TGRA shall provide that list of persons identified by the athletic team or governing body or league to Operations to facilitate these prohibitions on sports wagering activities.

23.l. Sports Wagering Testing and Controls

23.l.1. Testing and approval.

23.l.1.i. All sports wagering devices and software used in conjunction with sports betting by operations must be submitted to the TGRA with certification from an independent test lab approved by TGRA.

23.l.1.ii. Transport and shipment of sports wagering devices and software must follow the same rules as for Electronic Gaming Machines detailed in section 21.f above.

23.l.1.iii. For purposes of this section, sports wagering devices and software that shall be submitted for testing and approval include:

23.l.1.iii.A. Sports Betting Kiosk.

23.l.1.iii.B. Point of sale systems.

23.l.1.iii.C. Ticket/Voucher redemption devices.

23.l.1.iii.D. Sports wagering interactive system components, including all hardware, software and associated equipment that comprise a type of server-based sports wagering system for the purpose of offering onsite sports wagering, mobile sports wagering or interactive sports wagering.

23.l.1.iii.E. Other related devices, systems or software as required by the TGRA.

23.l.1.iv. All wagering device programs shall contain sufficient information to identify the software and revision level of the information stored on the wagering device.

23.l.1.v. All wagering devices shall have the ability to authenticate that all critical components being utilized are valid upon installation of the software, each time the software is loaded for use and on demand as required by the TGRA.

23.l.1.v.A. Critical components may include, but are not limited to, wagering information, elements that control the communications with the sports wagering system or other components that are needed to ensure proper operation of the wagering device.

23.l.1.v.B. In the event of a failed authentication (i.e., program mismatch or authentication failure), the wagering device shall cease all wagering operations and display an appropriate error message.

23.l.1.vi. The sports wagering system shall have the ability to disable the wagering device upon any unsuccessful verification.

23.l.1.vii. All internet sports betting platforms shall be capable of recording and retaining the following information for each wager made for a period of no less than 5 years:

23.l.1.vii.A. Description of event.

23.l.1.vii.B. Event number.

23.l.1.vii.C. Wager selection.

23.l.1.vii.D. Type of wager.

23.l.1.vii.E. Amount of wager.

23.l.1.vii.F. Date and time of wager.

23.l.1.vii.G. Unique wager identifier.

23.l.1.vii.H. An indication of when the ticket expires.

23.l.2. Wagering device security and anti-tampering .

23.l.2.i. All wagering devices will be secured according to the policies and procedures of the TGRA insofar as anti-tampering controls are concerned.

23.l.2.ii. The Sports Betting Kiosk or point of sale device shall be designed so that power and data cables into and out of the Sports Betting Kiosk or point of sale device can be routed so that they are not accessible to the general public.

23.m. Ticket/Voucher requirements.

23.m.1. All tickets/vouchers generated by a Sports Betting Kiosk or by a point of sale system shall include the following information:

23.m.1.i. Name and address of the party issuing the ticket/voucher.

23.m.1.ii. A barcode or similar symbol or marking, as approved by the TGRA, corresponding to a unique wager identifier.

23.m.1.iii. Method of redeeming a winning ticket/voucher via mail.

23.m.1.iv. Identification of the Sports Betting Kiosk or cashier at the point of sale device that generated the ticket/voucher.

23.m.1.v. Amount of ticket/voucher.

23.m.1.vi. Date, time and location of issuance.

23.m.1.vii. Unique voucher identifier.

23.m.1.viii. Expiration date of the ticket/voucher.

23.m.1.ix. Date, time and location of redemption, if applicable.

23.m.2. All tickets/vouchers generated by a Sports Betting Kiosk or by a point of sale system shall be capable of processing lost, destroyed or expired wagering tickets/vouchers.

23.m.3. All tickets/vouchers generated by a Sports Betting Kiosk or by a point of sale system shall be capable of identifying that a ticket/voucher is voided or cancelled and rendered nonredeemable.

23.n. Ticket/Voucher redemption requirements.

23.n.1. Winning sports wagering tickets/vouchers shall be redeemed by a point of sale cashier or a Sports Betting Kiosk after verifying the validity of the wagering ticket through the sports wagering system. The point of sale cashier or a Sports Betting Kiosk shall cause the sports wagering system to electronically redeem and cancel the wagering ticket upon redemption.

23.n.2. Point of sale cashiers shall follow all applicable cash handling, reporting measures, and BSA/Title 31 requirements required in this document.

23.n.3. A patron may redeem by mail a winning sports wagering ticket/voucher to the address provided thereon in accordance with applicable regulations and the operation's internal controls.

23.n.4. Sports Betting Kiosks shall be capable of recognizing payment limitations or payment errors such as bill out jams and insufficient funds. When a payment limitation or error occurs, the Sports Betting Kiosk shall be designed to electronically record the payout limitation or error and perform the following:

23.n.4.i. Reject the transaction.

23.n.4.ii. Issue an error receipt.

23.n.4.iii. Issue a replacement sports wagering ticket/voucher.

23.n.5. When an error receipt is issued from a Sports Betting Kiosk, the Sports Betting Kiosk or receipt shall advise the patron or employee to see a point of sale cashier or for payment. Error receipts shall be designed to include the following, at a minimum:

23.n.5.i.   The time and date.

23.n.5.ii.   Identification of the issuing Sports Betting Kiosks.

23.n.5.iii.   Specifies the amount of money that the Sports Betting Kiosk failed to dispense.

23.n.6. When used to redeem sports wagering tickets/vouchers, Kiosks shall work in conjunction with an approved sports wagering system and shall be designed to:

23.n.6.i.   Accurately obtain the unique identification number of the item presented for redemption and cause such information to be accurately and securely relayed to the sports wagering system for the purpose of redemption.

23.n.6.ii.   Issue currency and/or a sports wagering voucher in exchange for the item presented only if the sports wagering system has authorized and recorded the transaction.

23.n.6.iii.   Return a sports wagering ticket/voucher to the patron when it cannot be validated by the sports wagering system or is otherwise unredeemable.

23.n.7. When used to redeem sports wagering tickets/vouchers, the Sports Betting Kiosk or Sports Betting Kiosk computer system shall be capable of generating a "Sports Pool Ticket/Voucher Redemption Machine Report" for each gaming day. The report shall include the ticket/voucher's unique identifier, the date and time of redemption and the value of the voucher.

23.o. Sports wagering system general requirements.

23.o.1. A sports wagering system shall, at least once every 24 hours, perform a self-authentication process on all software used to offer, record and process wagers to ensure there have been no unauthorized modifications. In the event of an authentication failure, at a minimum, the sports wagering system shall immediately notify the operator's sports wagering manager and the TGRA within 24 hours. The results of all self-authentication attempts shall be recorded by the system and maintained for a period of not less than 90 days.

23.o.2. The operation operating the sports wagering system shall provide access to wagering transaction and related data as deemed necessary by the TGRA in a manner approved by the TGRA.

23.o.3. A sports wagering system shall be capable of preventing any sports wager in excess of $10,000 or making a payout in excess of $10,000 until authorized by the Licensed Operations employee designated as having approval rights.

23.p. Sports Wagering Accounting and Internal Controls

23.p.1. Internal controls.

23.p.1.i.   Prior to commencing sports wagering, the operation shall submit and receive approval from the TGRA for all SICS, policies and procedures for all aspects of sports wagering. This shall include detailed procedures for system security, operations, accounting, and other information as required by the TGRA.

23.p.1.ii.   The internal controls shall include, but need not be limited to:

23.p.1.ii.A.   Provide for reliable accounting controls, including the standardization of forms and definition of terms to be utilized in the sports wagering operations.

23.p.1.ii.B.   Procedures, forms and, where appropriate, formulas to govern the following:

23.p.1.ii.B.1.   Calculation of hold percentages.

23.p.1.ii.B.2.   Revenue drops.

23.p.1.ii.B.3.   Expense and overhead schedules.

23.p.1.ii.B.4.   Complimentary services.

23.p.1.ii.B.5.   Cash-equivalent transactions.

23.p.1.ii.C.   Job descriptions and the system of personnel and chain of command, establishing a diversity of responsibility among employees engaged in sports wagering operations, including employees of the operation and identifying primary and secondary management and supervisory positions for areas of responsibility.

23.p.1.ii.D.   Procedures for the registration of players and establishment of sports wagering accounts, including a procedure for authenticating the age, identity and physical address of an applicant for a sports wagering account.

23.p.1.ii.E.   Procedures for terminating a registered player's sports wagering account and the return of any funds remaining in the sports wagering account to the registered player.

23.p.1.ii.F.   Procedures for suspending or terminating a dormant sports wagering account and the return of any funds remaining in the dormant sports wagering account to the registered player.

23.p.1.ii.G.   Procedures for the logging in and authentication of a registered player in order to enable the player to commence sports wagering and the logging off of the registered player when the player has completed play, including a procedure to automatically log a registered player out of the player's sports wagering account after a specified period of inactivity.

23.p.1.ii.H.   Procedures for the crediting and debiting of a registered player's sports wagering account.

23.p.1.ii.I.   Procedures for cashing checks, receiving electronic negotiable instruments and for redeeming cash equivalents.

23.p.1.ii.J.   Procedures for withdrawing funds from a sports wagering account by the registered player.

23.p.1.ii.K.   Procedures for the protection of a registered player's funds, including the segregation of a registered player's funds from operating funds of the operation.

23.p.1.ii.L.   Procedures for recording transactions pertaining to sports wagering.

23.p.1.ii.M.   Procedures for the security and sharing of personal identifiable information of a registered player, funds in a sports wagering account and other information as required by the TGRA. The procedures shall include the means by which the operation will provide notice to a registered player related to the sharing of personal identifiable information.

23.p.1.ii.N.   Procedures and security for the calculation and recordation of revenue.

23.p.1.ii.O.   Procedures to verify each registered player's physical location each time a registered player logs into his or her sports wagering account and at appropriate intervals thereafter as determined by the TGRA.

23.p.1.ii.P.   Procedures and appropriate measures implemented to deter, detect and, to the extent possible, to prevent cheating, including collusion, and use of cheating devices, including the use of software programs that make wagers according to algorithms.

23.p.1.ii.Q.   Procedures to govern emergencies, including suspected or actual cyber-attacks, hacking or tampering with the operations interactive sports wagering skin, interactive sports wagering platform, interactive sports wagering website and sports wagering devices and associated equipment. The procedures shall include the process for the reconciliation or repayment of a registered player's sports wagering account.

23.p.1.ii.R.   A detailed description of the operation's administrative and accounting procedures related to sports wagering, including its written system of internal controls. Each written system of internal controls shall include:

23.p.1.ii.R.1.   An organizational chart depicting appropriate functions and responsibilities of employees involved in sports wagering.

23.p.1.ii.R.2.   A description of the duties and responsibilities of each position shown on the organizational chart.

23.p.1.ii.R.3.   The procedure to be utilized to ensure that money generated from the conduct of sports wagering is safeguarded and accounted for.

23.p.1.ii.R.4.   Procedures to ensure that recorded accountability for assets is compared with actual assets at intervals required by the TGRA and appropriate action is taken with respect to discrepancies.

23.p.1.ii.R.5.   Procedures to be utilized by an employee of the operation in the event of a malfunction of operations interactive sports wagering skin, interactive sports wagering platform, interactive sports wagering website and sports wagering devices and associated equipment used in the conduct of sports wagering.

23.p.1.ii.R.6.   Procedures to be utilized by the operation to prevent persons under the age of 21, self-excluded or involuntary excluded individuals, and players outside this Tribal Lands from engaging in interactive gaming.

23.p.1.ii.R.7.   Other items the TGRA may request in writing to be included in the internal controls as it relates to sports betting.

23.p.1.ii.R.8.   Prior to authorizing the operation to commence the conduct of sport wagering, the TGRA shall review and approve the system of internal controls, security protocols and audit

protocols submitted under this chapter to determine whether they conform to the requirements of this chapter and whether they provide adequate and effective controls for the conduct of sports wagering.

23.p.1.ii.S.   Once approved, any change to the internal controls must be approved, in advance, by the TGRA.

23.p.2. Catalog

23.p.2.i.   The operation shall submit to the TGRA for approval a catalog of Event Types that it intends to accept wagers on as well as the Wager Types it intends to accept.

23.p.2.ii.   The operation shall notify the TGRA of any changes to the catalogue prior to implementation of such changes.

23.p.2.iii.   The operation must maintain a catalogue of all prior and current events and the types of wagers it offered on such events.

23.p.3. Nothing in this section shall be interpreted to prohibit accepting anonymous sports wagers at Sports Betting Kiosks or point of sale terminals below a threshold set by TGRA.

23.p.4. The operation shall develop terms and conditions for sports wagering which shall be included in the internal controls. The terms and conditions and any changes thereto must be acknowledged by the player and the acknowledgment must be date and time-stamped by the sports wagering system.

23.p.5. Sports Betting Mobile Platform System must include, but not limited to, the following:

23.p.5.i.   Name of the party or parties with whom the patron is entering into a contractual relationship, including any operation.

23.p.5.ii.   Patron's consent to have the operation confirm the patron's age and identity.

23.p.5.iii.   Rules and obligations applicable to the player other than rules of sports wagering including, but not limited to:

23.p.5.iii.A.   Prohibition from allowing any other person to access or use his or her sports wagering account.

23.p.5.iii.B.   Prohibition from engaging in sports wagering activity, unless the player is physically located within the Facility.

23.p.5.iii.C.   Consent to the monitoring and recording by the operation and/or the TGRA of any wagering communications and geographic location information.

23.p.5.iii.D.   Consent to the jurisdiction of the TGRA to resolve any disputes arising out of sports wagering.

23.p.5.iii.E.   Prohibition against utilizing automated computerized software or other equivalent mechanism to engage in sports wagering.

23.p.5.iii.F.   Full explanation of all fees and charges imposed upon a player related to sports wagering transactions.

23.p.5.iii.G.   Availability of account statements detailing player account activity.

23.p.5.iii.H.   Privacy policies, including information access and use of customer data.

23.p.5.iii.I.   Legal age policy, including a statement that it is a criminal offense to allow a person who is under the age of 21 to participate in sports wagering and a player who does so shall be prohibited from participating in sports wagering.

23.p.5.iii.J.   Notification that if the player's sports wagering account remains dormant for a period of one year any funds remaining on deposit and any pending wagers may be forfeited pursuant to applicable tribal and federal laws.

23.p.5.iii.K.   Player's right to suspend his or her sports wagering account.

23.p.5.iii.L.   Actions that will be taken in the event a player becomes disconnected from the sports wagering system during active betting.

23.p.5.iii.M.   Notice that a malfunction voids all transactions.

23.p.5.iii.N.   Estimated time-period for withdrawal of funds from the Mobile Sports Betting account.

23.p.5.iii.O.   Detailed information regarding compulsive and problem gaming, the player's right to set responsible gaming limits and self-exclusion to be displayed on a player protection page.

23.p.5.iii.P.   Method for changing or retrieving a password or other approved access security feature and the ability to choose "strong authentication" log in protection.

23.p.5.iii.Q.   Method for filing a complaint with the operation and method for filing with the TGRA an unresolved complaint after all reasonable means to resolve the complaint with the operation have been exhausted.

23.p.5.iii.R.   Method for obtaining a copy of the terms and conditions agreed to when establishing a sports wagering account.

23.p.5.iii.S.   Method for the player to obtain account and wagering history from the operation.

23.p.5.iii.T.   Notification of Federal prohibitions and restrictions regarding sports wagering activity, specifically, any limitations upon sports wagering activity as set forth in 18 U.S.C. §§ 1084 et seq. (The Wire Act) and 31 U.S.C. §§ 3163 through 3167 (UIEGA). The notice shall explicitly state that it is a Federal offense for persons physically located outside of Tribal Lands to engage in sports wagering activity through the operation, unless explicitly authorized by State or Federal law.

23.p.5.iii.U.   Any other information as required by the TGRA.

23.q. Information to be displayed

23.q.1. The operation shall provide for the prominent display of the following information at the operations sportsbook and on a page which, by virtue of the construction of the website, authorized players must access before beginning a mobile sports wagering session:

23.q.1.i.   The full name of the operation and, as applicable, the operation and address from which it carries on business.

23.q.1.ii.   A statement that persons under the age of 21 are not permitted to engage in sports wagering.

23.q.1.iii.   House rules.

23.q.1.iv.   Readily available information at the operations onsite sportsbook or active links on the operation's sports wagering website that contains the following:

23.q.1.iv.A.   Information explaining how disputes are resolved.

23.q.1.iv.B.   Problem gaming information that is designed to offer information pertaining to responsible gaming.

23.q.1.iv.C.   TGRA's contact information.

23.q.1.iv.D.   Information that allows for a patron to choose to be excluded from engaging in sports wagering.

23.q.2. Comprehensive house rules, adopted and approved by the TGRA, governing wagering transactions with patrons. Such house rules must be immediately available to patrons at a licensed facility's onsite, online and mobile application sportsbooks. The rules must include, but not be limited to:

23.q.2.i.A.   The types of wagers accepted.

23.q.2.i.B.   How winning wagers will be paid.

23.q.2.i.C.   The effect of schedule changes.

23.q.2.i.D.   Cancellation policy (which must include grace period, multiple events, reasons for operations cancellation).

23.q.2.i.E.   Identification requirements

23.q.2.i.F.   Withholding payments

23.q.2.i.G.   The redemption period for winning tickets.

23.q.2.i.H.   The method of noticing odds or line changes to patrons.

23.r. Segregation of bank accounts.

23.r.1. The operation shall maintain a Michigan bank account for player's funds separate from all other operating accounts to ensure the security of funds held in the player's sports wagering accounts.

23.r.2. The balance maintained in this account shall be greater than or equal to the sum of the daily ending cashable balance of all player sports wagering accounts and unpaid wagers, and be consistent with the approved minimum bankroll calculation

23.r.3. The operation shall have unfettered access to all player sports wagering account and transaction data to ensure the amount of funds held in its independent account is sufficient.

23.r.4. The operation shall file a monthly attestation with the TGRA, unless otherwise directed by the TGRA, that the funds have been safeguarded pursuant to this section.

23.r.5. Patron accounts are subject to the terms of section 10. above.

23.s. Management Arrangement

23.s.1. No NIGC involvement in the contract is required if the operation manages the sports book entirely on its own.

23.s.1.i.   Operation would take bets, pay the winners, and collect from the losers.

23.s.1.ii.   Operation to administer the technical aspects of the book.

23.s.1.ii.A.   Deciding on which Athletic Events to take bets.

23.s.1.ii.B.   Determining the odds for each wager.

23.s.1.ii.C.   Deciding when to adjust the odds.

23.s.1.ii.D.   Determining what bets to take and when to stop taking them.

23.s.1.ii.E.   Operations makes all decisions and generates all information required for the sports book in-house.

23.s.2. If the Operation believes that it manages the sports book, but enters into a consulting or vendor agreement for information and recommendations on setting odds and taking bets, then that contract must be submitted to the NIGC for determination that it does not rise to the threshold requiring an NIGC approved Management Contract before accepting any sports bets.

23.s.2.i.   Operations must maintain control and management over their sports books.

23.s.2.ii.   This cannot veer into the vendor managing the sport book.

23.s.2.iii.   This cannot violate a tribe's sole proprietary interest.

23.s.3. If the operation chooses to hire an outside company to manage and operate its sportsbook, that Management Contract must be submitted and approved by the NIGC before accepting any bets.

23.s.3.i.   The operation maintains ownership and ultimate authority over its gaming facility, but allows an outside company to manage the day-to-day business of the sports book under the terms of a management contract.

23.s.3.ii.   Pursuant to IGRA and NIGC regulations, a management contract must be submitted to the NIGC for the Chair's review and approval.

23.s.4. Operation of a non-operation owned entity to operate an individually owned sports book on the tribe's Indian lands is prohibited.

23.t. Risk management.

23.t.1. The operation must implement risk management procedures. Such procedures may be provided in-house or by an licensed independent third party.

23.t.2. The operation's internal controls must contain a description of its risk management framework, including but not limited to:

23.t.2.i.   Automated and manual risk management procedures.

23.t.2.ii.   User access controls for all sportsbook personnel.

23.t.2.iii.   Information regarding segregation of duties.

23.t.2.iv.   Information regarding fraud detection.

23.t.2.v.   Controls ensuring regulatory compliance.

23.t.2.vi.   Description of anti-money laundering compliance standards.

23.t.2.vii.   Description of all software applications that comprise the sports wagering system.

23.t.2.viii.   Description of all types of wagers available to be offered by the sports wagering system.

23.t.2.ix.   Description of all integrated third-party systems.

23.t.2.x.   Any other information required by the TGRA.

23.u. Integrity monitoring.

23.u.1. The operation must implement integrity monitoring procedures. Such procedures may be provided in-house or by an independent third party.

23.u.2. The operation must share information in timely manner of unusual betting activity or other suspicious activity regarding sports wagering with:

23.u.2.i.   The TGRA.

23.u.2.ii.   The operations shall follow all BSA/Title 31 suspicious activity monitoring and reporting regulations.

23.u.3. Applicable sports governing bodies/leagues.

23.u.3.i.   The operation must submit a yearly report to the TGRA detailing its integrity monitoring services and summarizing any unusual betting activity or other suspicious activity notifications issued during that time period.

23.u.3.ii.   The operation receiving a report of unusual betting activity or suspicious activity is permitted to suspend wagering on events related to the report and may only cancel related wagers pursuant to procedures previously approved by the TGRA, or its designee.

23.u.3.iii.   The operation must provide the TGRA with remote access to its integrity monitoring system which shall provide at a minimum:

23.u.3.iii.A.   All reports of unusual betting activity.

23.u.3.iii.B.   If the activity was determined to be suspicious.

23.u.3.iii.C.   The actions taken by the operation.

23.v. Required reports.

23.v.1. Nothing in this section shall be interpreted to prohibit onsite sportsbook from accepting anonymous sports wagers at Sports Betting Kiosks or point of sale terminals below a threshold set by the TGRA. Such wagers should be included in the required reports detailed in this section and identified as "anonymous player" or a similar identifier.

23.v.2. The operation's sports wagering system must comply with all reporting requirements of TGRA or applicable laws and regulations

23.v.3. The operation must generate reports specific to its sports wagering operations as specified by the TGRA that shall include, at a minimum:

23.v.3.i.   The report title.

23.v.3.ii.   The date or time period of activity, or description "as of" a point in time.

23.v.3.iii.   The date and time the report was generated.

23.v.3.iv.   Page numbering, indicating the current page and total number of pages.

23.v.3.v.   Subtotals and grand totals as required by the TGRA.

23.v.3.vi.   A description of any filters applied to the data presented in the document.

23.v.3.vii.   Column and row titles, if applicable.

23.v.4. All required reports shall be generated by the operation, even if the period specified contains no data to be presented. The report generated shall indicate all required information and contain an indication of "No Activity" or similar message if no data appears for the period specified.

23.v.5. The operation shall provide a mechanism to export the data generated for any report to a format approved by the TGRA and as often as required by the TGRA.

23.v.6. A sports wagering system shall generate, at a minimum, the following reports:

23.v.6.i.   A "Sports Wagering Account Transaction Report" which shall include:

23.v.6.i.A.   Date of activity.

23.v.6.i.B.   Player's name and account number.

23.v.6.i.C.   Date and time player's session started.

23.v.6.i.D.   Unique transaction number.

23.v.6.i.E.   Type of event (e.g., Super Bowl 2019).

23.v.6.i.F.   Date and time of each transaction.

23.v.6.i.G.   Amount of each transaction.

23.v.6.i.H.   Type of each transaction (e.g., deposit, withdrawal, adjustment, etc.).

23.v.6.i.I.   Method of deposit/withdrawal (e.g., cash, debit instrument, prepaid access instrument or credit card, personal check, cashier's check, wire transfer, money order and transfer to/from account).

23.v.6.i.J.   User ID and employee name handling the transaction, if assisting player.

23.v.6.i.K.   Amount of outstanding account balance before and after each transaction.

23.v.6.i.L.   Date and time player session ended.

23.v.6.i.M.   Subtotals by transaction type.

23.v.6.i.N.   Ending account balance at the end of the player's session.

23.v.7. A "Sports Wagering Account Balance Summary Report" which shall include:

23.v.7.i.   Date of activity.

23.v.7.ii.   Player's name and account number.

23.v.7.iii.   Status of account (e.g., active, inactive, closed, suspended, etc.).

23.v.7.iv.   Date account was opened.

23.v.7.v.   Date registration information provided by player.

23.v.7.vi.   Date registration information operation.

23.v.7.vii.   Date of last activity.

23.v.7.viii.   Amount of beginning account balance.

23.v.7.ix.   Total amount of deposit transactions.

23.v.7.x.   Total amount of withdrawal transactions.

23.v.7.xi.   Total amount of account adjustment transactions.

23.v.7.xii.   Amount of ending account balance.

23.v.8. A "Daily Sports Wagering Player's Funds Transaction Report" which shall include:
    23.v.8.i.   Player's name and account number.
    23.v.8.ii.   Amount of beginning account balance.
    23.v.8.iii. Unique transaction number.
    23.v.8.iv. Date and time of deposit/withdrawal or account balance adjustment.
    23.v.8.v.   Amount of deposit/withdrawal or account balance adjustment.
    23.v.8.vi. Nature of deposit/withdrawal (e.g., cash, debit instrument, prepaid access instrument or credit card, personal check, cashier's check, wire transfer, money order and transfer to/from casino account).
    23.v.8.vii. Reason/description of adjustment to account balance, if applicable.
    23.v.8.viii. User ID and name of employee handling the deposit, withdrawal or account balance adjustment transaction, if assisting authorized player.
    23.v.8.ix. User ID and name of supervisor authorizing an adjustment to account balance, if applicable.
    23.v.8.x.   Totals for each type of transaction.
    23.v.8.xi. Amount of ending balance.
23.v.9. A "Daily Sports Wagering Account Adjustment Report", which shall be limited to authorized personnel, consistent with player account regulations, which shall include:
    23.v.9.i.   Player's name and account number.
    23.v.9.ii.   Date and time of account balance adjustment.
    23.v.9.iii. Unique transaction number.
    23.v.9.iv. User ID and name of employee handling the account balance adjustment transaction, if applicable
    23.v.9.v.   User ID and name of supervisor authorizing an adjustment to account balance.
    23.v.9.vi. Amount of account balance adjustment.
    23.v.9.vii. Type of account adjustment.
    23.v.9.viii. Reason/description of adjustment to account balance.
23.v.10.   A "Sports Wagering Game Play Report" which shall include:
    23.v.10.i. Date of activity.
    23.v.10.ii. Sport event name.
    23.v.10.iii. Date and time session started for gaming day.
    23.v.10.iv. Date and time for each session transaction.
    23.v.10.v. Type of session transaction.
    23.v.10.vi. Amount of session transaction.
    23.v.10.vii.   Compensation amount collected by the operation.
    23.v.10.viii.   Amount of jackpot win, if applicable.
    23.v.10.ix. Other amounts collected by operation.
    23.v.10.x. Description of other amounts collected.
    23.v.10.xi. Amounts refunded.
    23.v.10.xii.   Description of amounts refunded.
    23.v.10.xiii.   Date and time session ended for gaming day. and
    23.v.10.xiv.   Total amount by transaction type.
23.v.11.   A "Sports Betting Revenue Report" which shall include:
    23.v.11.i. Date.
    23.v.11.ii. Type of event.
    23.v.11.iii. Total wagered.
    23.v.11.iv. Other amounts collected by operation.
    23.v.11.v. Description of other amounts collected.
    23.v.11.vi. Amounts refunded.
    23.v.11.vii.   Description of amounts refunded.
23.v.12.   A "Sports Wagering Revenue Deposit Report" which shall include:
    23.v.12.i. Month/year of activity.
    23.v.12.ii. Bank account number.
    23.v.12.iii. Date of deposit.
    23.v.12.iv. Amount of gaming day revenue collected by the operation.

23.w.   Variances. The operation must establish, as approved by the TGRA, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented.

23.x. Surveillance

    23.x.1. Sports Betting Kiosks: The surveillance system must monitor and record a general overview of activities occurring at each Sports Betting Kiosk with sufficient clarity to identify the activity and the individuals performing it, including maintenance, drops or fills, and redemption of wagering vouchers or credits.

    23.x.2. Sports Book: The surveillance system must monitor and record a general overview of activities occurring in each sports book with sufficient clarity to identify individuals within the sports book and patrons and staff members at the counter areas and to confirm the amount of each cash transaction. Each cashier station must be equipped with one (1) dedicated overhead camera covering the transaction area.

24. Class II Technical Standards Appendix T§22

(Note: the technical standards set forth in this sections apply only to Class II gaming.)

24.a. The Indian Gaming Regulatory Act, 25 U.S.C. 2703(7)(A)(i), permits the use of electronic, computer, or other technologic aids in connection with the play of Class II games. This part establishes the minimum technical standards governing the use of such aids. §547.1 T§22(a)

24.b. Who is responsible for implementing these standards? §547.3 T§22(b)

24.b.1. Minimum standards. These are minimum standards and a TGRA may establish and implement additional technical standards that do not conflict with the standards set out in this part. §547.3 (a) T§22(b)(1)

24.b.2. No limitation of technology. This part should not be interpreted to limit the use of technology or to preclude the use of technology not specifically referenced. §547.3 (b) T§22(b)(2)

24.b.3. Only applicable standards apply. Gaming equipment and software must meet all applicable requirements of this part. For example, if a Class II gaming system lacks the ability to print or accept vouchers, then any standards that govern vouchers do not apply. These standards do not apply to associated equipment such as voucher and kiosk systems. §547.3 (c) T§22(b)(3)

24.b.4. State jurisdiction. Nothing in this part should be construed to grant to a state jurisdiction over Class II gaming or to extend a state's jurisdiction over Class III gaming. §547.3 (d) T§22(b)(4)

24.c. What are the rules of general application for this part? §547.4 T§22(c)

24.c.1. Fairness. No Class II gaming system may cheat or mislead users. All prizes advertised must be available to win during the game. A test laboratory must calculate and/or verify the mathematical expectations of game play, where applicable, in accordance with the manufacturer stated submission. The results must be included in the test laboratory's report to the TGRA. At the request of the TGRA, the manufacturer must also submit the mathematical expectations of the game play to the TGRA. §547.4 (a) T§22(c)(1)

24.c.2. Approved gaming equipment and software only. All gaming equipment and software used with Class II gaming systems must be identical in all respects to a prototype reviewed and tested by a testing laboratory and approved for use by the TGRA pursuant to §547.5(a) through (c). §547.4 (b) T§22(c)(2)

24.c.3. Proper functioning. All gaming equipment and software used with Class II gaming systems must perform according to the manufacturer's design and operating specifications. §547.4 (c) T§22(c)(3)

24.d. How does a tribal government, TGRA, or tribal gaming operation comply with this part? §547.5 T§22(d)

24.d.1. Gaming systems manufactured before November 10, 2008. §547.5 (a) T§22(d)(1)

24.d.1.i. Any Class II gaming system manufactured before November 10, 2008, that is not compliant with paragraph (b) of this section may be made available for use at any tribal gaming operation if: §547.5(a)(1) T§22(d)(1)(i)

24.d.1.i.A. The Class II gaming system software that affects the play of the Class II game, together with the signature verification required by §547.8(f) was submitted to a testing laboratory within 120 days after November 10, 2008, or October 22, 2012; §547.5 (a)(1)(i) T§22(d)(1)(i)(A)

24.d.1.i.B. The testing laboratory tested the submission to the standards established by §§547.8(b), 547.8(f), and 547.14; §547.5 (a)(1)(ii) T§22(d)(1)(i)(B)

24.d.1.i.C. The testing laboratory provided the TGRA with a formal written report setting forth and certifying to the findings and conclusions of the test; §547.5 (a)(1)(iii) T§22(d)(1)(i)(C)

24.d.1.i.D. The TGRA made a finding, in the form of a certificate provided to the supplier or manufacturer of the Class II gaming system, that the Class II gaming system is compliant with §547.8(b), 547.8(f), and 547.14; §547.5 (a)(1)(iv) T§22(d)(1)(i)(D)

24.d.1.i.E. The Class II gaming system is only used as approved by the TGRA and the TGRA transmitted its notice of that approval, identifying the Class II gaming system and its components, to the Commission; §547.5 (a)(1)(v) T§22(d)(1)(i)(E)

24.d.1.i.F. Remote communications with the Class II gaming system are only allowed if authorized by the TGRA; and §547.5 (a)(1)(vi) T§22(d)(1)(i)(F)

24.d.1.i.G. Player interfaces of the Class II gaming system exhibit information consistent with §547.7(d) and any other information required by the TGRA. §547.5 (a)(1)(vii) T§22(d)(1)(i)(G)

24.d.1.ii. For so long as a Class II gaming system is made available for use at any tribal gaming operation pursuant to this paragraph (a) the TGRA shall: §547.5 (a)(2) T§22(d)(1)(ii)

24.d.1.ii.A. Retain copies of the testing laboratory's report, the TGRA's compliance certificate, and the TGRA's approval of the use of the Class II gaming system; §547.5 (a)(2)(i) T§22(d)(1)(ii)(A)

24.d.1.ii.B.   Maintain records identifying the Class II gaming system and its current components; and §547.5(a)(2)(ii) T§22(d)(1)(ii)(B)

24.d.1.ii.C.   Annually review the testing laboratory reports associated with the Class II gaming system and its current components to determine whether the Class II gaming system may be approved pursuant to paragraph (b)(1)(v) of this section. The TGRA shall make a finding identifying the Class II gaming systems reviewed, the Class II gaming systems subsequently approved pursuant to paragraph (b)(1)(v), and, for Class II gaming systems that cannot be approved pursuant to paragraph (b)(1)(v), the components of the Class II gaming system preventing such approval. §547.5 (a)(2)(iii) T§22(d)(1)(ii)(C)

24.d.1.iii. If the Class II gaming system is subsequently approved by the TGRA pursuant to paragraph (b)(1)(v) as compliant with paragraph (b) of this section, this paragraph (a) no longer applies. §547.5 (a)(3) T§22(d)(1)(iii)

24.d.2. Gaming system submission, testing, and approval—generally. §547.5 (b) T§22(d)(2)

24.d.2.i.   Except as provided in paragraph (a) of this section, a TGRA may not permit the use of any Class II gaming system in a tribal gaming operation unless: §547.5 (b)(1) T§22(d)(2)(i)

24.d.2.i.A.   The Class II gaming system has been submitted to a testing laboratory; §547.5 (b)(1)(i) T§22(d)(2)(i)(A)

24.d.2.i.B.   The testing laboratory tests the submission to the standards established by: §547.5 (b)(1)(ii) T§22(d)(2)(i)(B)

24.d.2.i.B.1.   This part; §547.5 (b)(1)(ii)(A) T§22(d)(2)(i)(B)(1)

24.d.2.i.B.2.   Any applicable provisions of part 543 of this chapter that are testable by the testing laboratory; and §547.5 (b)(1)(ii)(B) T§22(d)(2)(i)(B)(2)

24.d.2.i.B.3.   The TGRA; §547.5 (b)(1)(ii)(C) T§22(d)(2)(i)(B)(3)

24.d.2.i.C.   The testing laboratory provides a formal written report to the party making the submission, setting forth and certifying its findings and conclusions, and noting compliance with any standard established by the TGRA pursuant to paragraph (b)(1)(ii)(C) of this section; §547.5(b)(1)(iii) T§22(d)(2)(i)(C)

24.d.2.i.D.   The testing laboratory's written report confirms that the operation of a player interface prototype has been certified that it will not be compromised or affected by electrostatic discharge, liquid spills, electromagnetic interference, or any other tests required by the TGRA; §547.5 (b)(1)(iv) T§22(d)(2)(i)(D)

24.d.2.i.E.   Following receipt of the testing laboratory's report, the TGRA makes a finding that the Class II gaming system conforms to the standards established by: §547.5 (b)(1)(v) T§22(d)(2)(i)(E)

24.d.2.i.E.1.   This part; §547.5 (b)(1)(v)(A) T§22(d)(2)(i)(E)(1)

24.d.2.i.E.2.   Any applicable provisions of part 543 of this chapter that are testable by the testing laboratory; and §547.5 (b)(1)(v)(B) T§22(d)(2)(i)(E)(2)

24.d.2.i.E.3.   The TGRA. §547.5 (b)(1)(v)(C) T§22(d)(2)(i)(E)(3)

24.d.2.ii. For so long as a Class II gaming system is made available for use at any tribal gaming operation pursuant to this paragraph (b) the TGRA shall: §547.5 (b)(2) T§22(d)(2)(ii)

24.d.2.ii.A.   Retain a copy of the testing laboratory's report; and §547.5 (b)(2)(i) T§22(d)(2)(ii)(A)

24.d.2.ii.B.   Maintain records identifying the Class II gaming system and its current components. §547.5(b)(2)(ii) T§22(d)(2)(ii)(B)

24.d.3. Class II gaming system component repair, replacement, or modification. §547.5 (c) T§22(d)(3)

24.d.3.i.   As permitted by the TGRA, individual hardware or software components of a Class II gaming system may be repaired or replaced to ensure proper functioning, security, or integrity of the Class II gaming system. §547.5 (c)(1) T§22(d)(3)(i)

24.d.3.ii. A TGRA may not permit the modification of any Class II gaming system in a tribal gaming operation unless: §547.5 (c)(2) T§22(d)(3)(ii)

24.d.3.ii.A.   The Class II gaming system modification has been submitted to a testing laboratory; §547.5(c)(2)(i) T§22(d)(3)(ii)(A)

24.d.3.ii.B.   The testing laboratory tests the submission to the standards established by: §547.5 (c)(2)(ii) T§22(d)(3)(ii)(B)

24.d.3.ii.B.1.   This part; §547.5 (c)(2)(ii)(A) T§22(d)(3)(ii)(B)(1)

24.d.3.ii.B.2.   Any applicable provisions of part 543 of this chapter that are testable by the testing laboratory; and §547.5 (c)(2)(ii)(B) T§22(d)(3)(ii)(B)(2)

24.d.3.ii.B.3.   The TGRA; §547.5 (c)(2)(ii)(C) T§22(d)(3)(ii)(B)(3)

24.d.3.ii.C.   The testing laboratory provides a formal written report to the party making the submission, setting forth and certifying its findings and conclusions, and noting compliance with any standard established by the TGRA pursuant to paragraph (c)(2)(ii)(C) of this section; §547.5(c)(2)(iii) T§22(d)(3)(ii)(C)

24.d.3.ii.D.   Following receipt of the testing laboratory's report, the TGRA makes a finding that the: §547.5(c)(2)(iv) T§22(d)(3)(ii)(D)

    24.d.3.ii.D.1.   The modification will maintain or advance the Class II gaming system's compliance with this part and any applicable provisions of part 543 of this chapter; and §547.5(c)(2)(iv)(A) T§22(d)(3)(ii)(D)(1)

    24.d.3.ii.D.2.   The modification will not detract from, compromise or prejudice the proper functioning, security, or integrity of the Class II gaming system; §547.5 (c)(2)(iv)(B) T§22(d)(3)(ii)(D)(2)

24.d.3.iii.   If a TGRA authorizes a component modification under this paragraph, it must maintain a record of the modification and a copy of the testing laboratory report so long as the Class II gaming system that is the subject of the modification remains available to the public for play. §547.5 (c)(3) T§22(d)(3)(iii)

24.d.4. Emergency Class II gaming system component modifications. §547.5 (d) T§22(d)(4)

  24.d.4.i.   A TGRA, in its discretion, may permit the modification of previously approved components to be made available for play without prior laboratory testing or review if the modified hardware or software is: §547.5 (d)(1) T§22(d)(4)(i)

    24.d.4.i.A.   Necessary to correct a problem affecting the fairness, security, or integrity of a game or accounting system or any cashless system, or voucher system; or §547.5 (d)(1)(i) T§22(d)(4)(i)(A)

    24.d.4.i.B.   Unrelated to game play, an accounting system, a cashless system, or a voucher system. §547.5(d)(1)(ii) T§22(d)(4)(i)(B)

  24.d.4.ii.   If a TGRA authorizes modified components to be made available for play or use without prior testing laboratory review, the TGRA must thereafter require the hardware or software manufacturer to: §547.5 (d)(2) T§22(d)(4)(ii)

    24.d.4.ii.A.   Immediately advise other users of the same components of the importance and availability of the update; §547.5 (d)(2)(i) T§22(d)(4)(ii)(A)

    24.d.4.ii.B.   Immediately submit the new or modified components to a testing laboratory for testing and verification of compliance with this part and any applicable provisions of part 543 of this chapter that are testable by the testing laboratory; and §547.5 (d)(2)(ii) T§22(d)(4)(ii)(B)

    24.d.4.ii.C.   Immediately provide the TGRA with a software signature verification tool meeting the requirements of §547.8(f) for any new or modified software component. §547.5 (d)(2)(iii) T§22(d)(4)(ii)(C)

  24.d.4.iii.   If a TGRA authorizes a component modification under this paragraph, it must maintain a record of the modification and a copy of the testing laboratory report so long as the Class II gaming system that is the subject of the modification remains available to the public for play. §547.5 (d)(3) T§22(d)(4)(iii)

24.d.5. Compliance by charitable gaming operations. This part does not apply to charitable gaming operations, provided that: §547.5 (e) T§22(d)(5)

  24.d.5.i.   The tribal government determines that the organization sponsoring the gaming operation is a charitable organization; §547.5 (e)(1) T§22(d)(5)(i)

  24.d.5.ii.   All proceeds of the charitable gaming operation are for the benefit of the charitable organization; §547.5 (e)(2) T§22(d)(5)(ii)

  24.d.5.iii.   The TGRA permits the charitable organization to be exempt from this part; §547.5 (e)(3) T§22(d)(5)(iii)

  24.d.5.iv.   The charitable gaming operation is operated wholly by the charitable organization's employees or volunteers; and §547.5 (e)(4) T§22(d)(5)(iv)

  24.d.5.v.   The annual gross gaming revenue of the charitable gaming operation does not exceed $3,000,000. §547.5 (e)(5) T§22(d)(5)(v)

24.d.6. Testing laboratories. §547.5 (f) T§22(d)(6)

  24.d.6.i.   A testing laboratory may provide the examination, testing, evaluating and reporting functions required by this section provided that: §547.5 (f)(1) T§22(d)(6)(i)

    24.d.6.i.A.   It demonstrates its integrity, independence and financial stability to the TGRA. §547.5 (f)(1)(i) T§22(d)(6)(i)(A)

    24.d.6.i.B.   It demonstrates its technical skill and capability to the TGRA. §547.5 (f)(1)(ii) T§22(d)(6)(i)(B)

    24.d.6.i.C.   If the testing laboratory is owned or operated by, or affiliated with, a tribe, it must be independent from the manufacturer and gaming operator for whom it is providing the testing, evaluating, and reporting functions required by this section. §547.5 (f)(1)(iii) T§22(d)(6)(i)(C)

    24.d.6.i.D.   The TGRA: §547.5 (f)(1)(iv) T§22(d)(6)(i)(D)

      24.d.6.i.D.1.   Makes a suitability determination of the testing laboratory based upon standards no less stringent than those set out in §533.6(b)(1)(ii) through (v) of this chapter and based upon no less information than that required by §537.1 of this chapter, or §547.5 (f)(1)(iv)(A) T§22(d)(6)(i)(D)(1)

24.d.6.i.D.2.   Accepts, in its discretion, a determination of suitability for the testing laboratory made by any other gaming regulatory authority in the United States. §547.5 (f)(1)(iv)(B) T§22(d)(6)(i)(D)(2)

24.d.6.i.E.   After reviewing the suitability determination and the information provided by the testing laboratory, the TGRA determines that the testing laboratory is qualified to test and evaluate Class II gaming systems. §547.5 (f)(1)(v) T§22(d)(6)(i)(E)

24.d.6.ii.   The TGRA must: §547.5 (f)(2) T§22(d)(6)(ii)

24.d.6.ii.A.   Maintain a record of all determinations made pursuant to paragraphs (f)(1)(iii) and (f)(1)(iv) of this section for a minimum of three years. §547.5 (f)(2)(i) T§22(d)(6)(ii)(A)

24.d.6.ii.B.   Place the testing laboratory under a continuing obligation to notify it of any adverse regulatory action in any jurisdiction where the testing laboratory conducts business. §547.5 (f)(2)(ii) T§22(d)(6)(ii)(B)

24.d.6.ii.C.   Require the testing laboratory to provide notice of any material changes to the information provided to the TGRA. §547.5 (f)(2)(iii) T§22(d)(6)(ii)(C)

24.d.7. Records. Records required to be maintained under this section must be made available to the Commission upon request. The Commission may use the information derived therefrom for any lawful purpose including, without limitation, to monitor the use of Class II gaming systems, to assess the effectiveness of the standards required by this part, and to inform future amendments to this part. The Commission will only make available for public review records or portions of records subject to release under the Freedom of Information Act, 5 U.S.C. 552; the Privacy Act of 1974, 5 U.S.C. 552a; or the Indian Gaming Regulatory Act, 25 U.S.C. 2716(a). §547.5 (g) T§22(d)(7)

24.e. What are the minimum technical standards for enrolling and enabling Class II gaming system components? §547.6 T§22(e)

24.e.1. General requirements. Class II gaming systems must provide a method to: §547.6 (a) T§22(e)(1)

24.e.1.i.   Enroll and unenroll Class II gaming system components; §547.6 (a)(1) T§22(e)(1)(i)

24.e.1.ii.   Enable and disable specific Class II gaming system components. §547.6 (a)(2) T§22(e)(1)(ii)

24.e.2. Specific requirements. Class II gaming systems must: §547.6 (b) T§22(e)(2)

24.e.2.i.   Ensure that only enrolled and enabled Class II gaming system components participate in gaming; and §547.6 (b)(1) T§22(e)(2)(i)

24.e.2.ii.   Ensure that the default condition for components must be unenrolled and disabled. §547.6 (b)(2) T§22(e)(2)(ii)

24.f. What are the minimum technical hardware standards applicable to Class II gaming systems? §547.7 T§22(f)

24.f.1. Printed circuit boards. §547.7 (a) T§22(f)(1)

24.f.1.i.   Printed circuit boards that have the potential to affect the outcome or integrity of the game, and are specially manufactured or proprietary and not off-the-shelf, must display a unique identifier such as a part number and/or revision number, which must be updated to reflect new revisions or modifications of the board. §547.7 (a)(1) T§22(f)(1)(i)

24.f.1.ii.   Switches or jumpers on all circuit boards that have the potential to affect the outcome or integrity of any game, progressive award, financial instrument, cashless transaction, voucher transaction, or accounting records must be capable of being sealed. §547.7 (a)(2) T§22(f)(1)(ii)

24.f.2. Electrostatic discharge. Class II gaming system components accessible to the public must be constructed so that they exhibit immunity to human body electrostatic discharges on areas exposed to contact. Static discharges of ±15 kV for air discharges and ±7.5 kV for contact discharges must not cause damage or inhibit operation or integrity of the Class II gaming system. §547.7 (b) T§22(f)(2)

24.f.3. Physical enclosures. Physical enclosures must be of a robust construction designed to resist determined illegal entry. All protuberances and attachments such as buttons, identification plates, and labels must be sufficiently robust to avoid unauthorized removal. §547.7 (c) T§22(f)(3)

24.f.4. Player interface. The player interface must exhibit a serial number and date of manufacture and include a method or means to: §547.7 (d) T§22(f)(4)

24.f.4.i.   Display information to a player; and §547.7 (d)(1) T§22(f)(4)(i)

24.f.4.ii.   Allow the player to interact with the Class II gaming system. §547.7 (d)(2) T§22(f)(4)(ii)

24.f.5. Account access components. A Class II gaming system component that reads account access media must be located within a secure and locked area, cabinet, or housing that is of a robust construction designed to resist determined illegal entry and to protect internal components. In addition, the account access component: §547.7 (e) T§22(f)(5)

24.f.5.i.   Must be constructed so that physical tampering leaves evidence of such tampering; and §547.7 (e)(1) T§22(f)(5)(i)

24.f.5.ii.   Must provide a method to enable the Class II gaming system to interpret and act upon valid or invalid input or error condition. §547.7 (e)(2) T§22(f)(5)(ii)

24.f.6. Financial instrument storage components. Any financial instrument storage components managed by Class II gaming system software must be located within a secure and locked area, cabinet, or housing that is of a robust construction designed to resist determined illegal entry and to protect internal components. §547.7 (f) T§22(f)(6)

24.f.7. Financial instrument acceptors. §547.7 (g) T§22(f)(7)

    24.f.7.i.   Any Class II gaming system components that handle financial instruments and that are not operated under the direct control of an agent must: §547.7 (g)(1) T§22(f)(7)(i)

        24.f.7.i.A.   Be located within a secure and locked area, cabinet, or housing that is of a robust construction designed to resist determined illegal entry and to protect internal components; §547.7 (g)(1)(i) T§22(f)(7)(i)(A)

        24.f.7.i.B.   Be able to detect the entry of valid or invalid financial instruments and to provide a method to enable the Class II gaming system to interpret and act upon valid or invalid input or error condition; and §547.7 (g)(1)(ii) T§22(f)(7)(i)(B)

        24.f.7.i.C.   Be constructed to permit communication with the Class II gaming system of the accounting information required by §547.9(a) and by applicable provisions of any Commission and TGRA regulations governing minimum internal control standards. §547.7 (g)(1)(iii) T§22(f)(7)(i)(C)

    24.f.7.ii.   Prior to completion of a valid financial instrument transaction by the Class II gaming system, no monetary amount related to that instrument may be available for play. For example, credits may not be available for play until a financial instrument inserted into an acceptor is secured in the storage component. §547.7 (g)(2) T§22(f)(7)(ii)

    24.f.7.iii.   The monetary amount related to all valid financial instrument transactions by the Class II gaming system must be recorded as required by §547.9(a) and the applicable provisions of any Commission and TGRA regulations governing minimum internal control standards. §547.7 (g)(3) T§22(f)(7)(iii)

24.f.8. Financial instrument dispensers. §547.7 (h) T§22(f)(8)

    24.f.8.i.   Any Class II gaming system components that dispense financial instruments and that are not operated under the direct control of a tribal gaming operation agent must: §547.7 (h)(1) T§22(f)(8)(i)

        24.f.8.i.A.   Be located within a secure, locked and tamper-evident area or in a locked cabinet or housing that is of a robust construction designed to resist determined illegal entry and to protect internal components; §547.7 (h)(1)(i) T§22(f)(8)(i)(A)

        24.f.8.i.B.   Provide a method to enable the Class II gaming system to interpret and act upon valid or invalid input or error condition; and §547.7 (h)(1)(ii) T§22(f)(8)(i)(B)

        24.f.8.i.C.   Be constructed to permit communication with the Class II gaming system of the accounting information required by §547.9(a) and by applicable provisions of any Commission and TGRA regulations governing minimum internal control standards. §547.7 (h)(1)(iii) T§22(f)(8)(i)(C)

    24.f.8.ii.   The monetary amount related to all valid financial instrument transactions by the Class II gaming system must be recorded as required by §547.9(a), the applicable provisions of part 543 of this chapter, and any TGRA regulations governing minimum internal control standards. §547.7 (h)(2) T§22(f)(8)(ii)

24.f.9. Game Outcome Determination Components. Any Class II gaming system logic components that affect the game outcome and that are not operated under the direct control of a tribal gaming operation agent must be located within a secure, locked and tamper-evident area or in a locked cabinet or housing that is of a robust construction designed to resist determined illegal entry and to protect internal components. DIP switches or jumpers that can affect the integrity of the Class II gaming system must be capable of being sealed by the TGRA. §547.7 (i) T§22(f)(9)

24.f.10.   Door access detection. All components of the Class II gaming system that are locked in order to meet the requirements of this part must include a sensor or other methods to monitor an open door. A door open sensor, and its components or cables, must be secure against attempts to disable them or interfere with their normal mode of operation. §547.7 (j) T§22(f)(10)

24.f.11.   Separation of functions/no limitations on technology. Nothing herein prohibits the account access component, financial instrument storage component, financial instrument acceptor, and financial instrument dispenser from being included within the same component or being separated into individual components. §547.7 (k) T§22(f)(11)

24.g. What are the minimum technical software standards applicable to Class II gaming systems? §547.8 T§22(g)

24.g.1. Player interface displays. §547.8 (a) T§22(g)(1)

    24.g.1.i.   If not otherwise provided to the player, the player interface must display the following: §547.8 (a)(1) T§22(g)(1)(i)

        24.g.1.i.A.   The purchase or wager amount; §547.8 (a)(1)(i) T§22(g)(1)(i)(A)

        24.g.1.i.B.   Game results; and §547.8 (a)(1)(ii) T§22(g)(1)(i)(B)

        24.g.1.i.C.   Any player credit balance. §547.8 (a)(1)(iii) T§22(g)(1)(i)(C)

24.g.1.ii.   Between plays of any game and until the start of the next play, or until the player selects a new game option such as purchase or wager amount or card selection, whichever is earlier, if not otherwise provided to the player, the player interface must display: §547.8 (a)(2) T§22(g)(1)(ii)

    24.g.1.ii.A.   The total purchase or wager amount and all prizes and total credits won for the last game played; §547.8 (a)(2)(i) T§22(g)(1)(ii)(A)

    24.g.1.ii.B.   The final results for the last game played; and §547.8 (a)(2)(ii) T§22(g)(1)(ii)(B)

    24.g.1.ii.C.   Any default purchase or wager amount for the next play. §547.8 (a)(2)(iii) T§22(g)(1)(ii)(C)

24.g.2. Game initiation and play. §547.8 (b) T§22(g)(2)

    24.g.2.i.   Each game played on the Class II gaming system must follow and not deviate from a constant set of rules for each game provided to players pursuant to §547.16. There must be no undisclosed changes of rules. §547.8 (b)(1) T§22(g)(2)(i)

    24.g.2.ii.   The Class II gaming system may not alter or allow to be altered the card permutations used for play of a Class II game unless specifically chosen by the player prior to commitment to participate in the game. No duplicate cards may be sold for any common draw. §547.8 (b)(2) T§22(g)(2)(ii)

    24.g.2.iii.   No game play may commence, and no financial instrument or credit may be accepted on the affected player interface, in the presence of any fault condition that affects the outcome of the game, or while in test, audit, or lock-up mode. §547.8 (b)(3) T§22(g)(2)(iii)

    24.g.2.iv.   Each player must initiate his or her participation in the play of a game. §547.8 (b)(4) T§22(g)(2)(iv)

24.g.3. Audit mode. §547.8 (c) T§22(g)(3)

    24.g.3.i.   If an audit mode is provided, the Class II gaming system must, for those components actively involved in the audit: §547.8 (c)(1) T§22(g)(3)(i)

      24.g.3.i.A.   Provide all accounting functions required by §547.9, by applicable provisions of any Commission regulations governing minimum internal control standards, and by any internal controls adopted by the tribe or TGRA; §547.8 (c)(1)(i) T§22(g)(3)(i)(A)

      24.g.3.i.B.   Display player interface identification; and §547.8 (c)(1)(ii) T§22(g)(3)(i)(B)

      24.g.3.i.C.   Display software version or game identification. §547.8 (c)(1)(iii) T§22(g)(3)(i)(C)

    24.g.3.ii.   Audit mode must be accessible by a secure method such as an agent PIN, key, or other auditable access control. §547.8 (c)(2) T§22(g)(3)(ii)

    24.g.3.iii.   Accounting function data must be accessible by an agent at any time, except during a payout, during a handpay, or during play. §547.8 (c)(3) T§22(g)(3)(iii)

    24.g.3.iv.   The Class II gaming system must disable financial instrument acceptance on the affected player interface while in audit mode, except during financial instrument acceptance testing. §547.8 (c)(4) T§22(g)(3)(iv)

24.g.4. Last game recall. The last game recall function must: §547.8 (d) T§22(g)(4)

    24.g.4.i.   Be retrievable at all times, other than when the recall component is involved in the play of a game, upon the operation of an external key-switch, entry of an audit card, or a similar method; §547.8(d)(1) T§22(g)(4)(i)

    24.g.4.ii.   Display the results of recalled games as originally displayed or in text representation so as to enable the TGRA or operator to clearly identify the sequences and results that occurred; §547.8 (d)(2) T§22(g)(4)(ii)

    24.g.4.iii.   Allow the Class II gaming system component providing game recall, upon return to normal game play mode, to restore any affected display to the positions, forms and values displayed before access to the game recall information; and §547.8 (d)(3) T§22(g)(4)(iii)

    24.g.4.iv.   Provide the following information for the current and previous four games played and must display: §547.8 (d)(4) T§22(g)(4)(iv)

      24.g.4.iv.A.   Play start time, end time, and date; §547.8 (d)(4)(i) T§22(g)(4)(iv)(A)

      24.g.4.iv.B.   The total number of credits at the start of play; §547.8 (d)(4)(ii) T§22(g)(4)(iv)(B)

      24.g.4.iv.C.   The purchase or wager amount; §547.8 (d)(4)(iii) T§22(g)(4)(iv)(C)

      24.g.4.iv.D.   The total number of credits at the end of play; §547.8 (d)(4)(iv) T§22(g)(4)(iv)(D)

      24.g.4.iv.E.   The total number of credits won as a result of the game recalled, and the value in dollars and cents for progressive prizes, if different; §547.8 (d)(4)(v) T§22(g)(4)(iv)(E)

      24.g.4.iv.F.   For bingo games and games similar to bingo, also display: §547.8 (d)(4)(vi) T§22(g)(4)(iv)(F)

        24.g.4.iv.F.1.   The card(s) used by the player; §547.8 (d)(4)(vi)(A) T§22(g)(4)(iv)(F)(1)

        24.g.4.iv.F.2.   The identifier of the bingo game played; §547.8 (d)(4)(vi)(B) T§22(g)(4)(iv)(F)(2)

        24.g.4.iv.F.3.   The numbers or other designations drawn, in the order that they were drawn; §547.8(d)(4)(vi)(C) T§22(g)(4)(iv)(F)(3)

        24.g.4.iv.F.4.   The numbers or other designations and prize patterns covered on each card; §547.8(d)(4)(vi)(D) T§22(g)(4)(iv)(F)(4)

24.g.4.iv.F.5. All prizes won by the player, including winning patterns, if any; and §547.8 (d)(4)(vi)(E) T§22(g)(4)(iv)(F)(5)

24.g.4.iv.F.6. The unique identifier of the card on which prizes were won; §547.8 (d)(4)(vi)(F) T§22(g)(4)(iv)(F)(6)

24.g.4.iv.G. For pull-tab games only, also display: §547.8 (d)(4)(vii) T§22(g)(4)(iv)(G)

24.g.4.iv.G.1. The result(s) of each pull-tab, displayed in the same pattern as on the tangible pull-tab; §547.8 (d)(4)(vii)(A) T§22(g)(4)(iv)(G)(1)

24.g.4.iv.G.2. All prizes won by the player; §547.8 (d)(4)(vii)(B) T§22(g)(4)(iv)(G)(2)

24.g.4.iv.G.3. The unique identifier of each pull tab; and §547.8 (d)(4)(vii)(C) T§22(g)(4)(iv)(G)(3)

24.g.4.iv.G.4. Any other information necessary to fully reconstruct the current and four previous plays. §547.8 (d)(4)(vii)(D) T§22(g)(4)(iv)(G)(4)

24.g.5. Voucher and credit transfer recall. Notwithstanding the requirements of any other section in this part, a Class II gaming system must have the capacity to: §547.8 (e) T§22(g)(5)

24.g.5.i. Display the information specified in §547.11(b)(5)(ii) through (vi) for the last five vouchers or coupons printed and the last five vouchers or coupons accepted; and §547.8 (e)(1) T§22(g)(5)(i)

24.g.5.ii. Display a complete transaction history for the last five cashless transactions made and the last five cashless transactions accepted. §547.8 (e)(2) T§22(g)(5)(ii)

24.g.6. Software signature verification. The manufacturer or developer of the Class II gaming system must provide to the testing laboratory and to the TGRA an industry-standard methodology, acceptable to the TGRA, for verifying the Class II gaming system game software. For example, for game software stored on rewritable media, such methodologies include signature algorithms and hashing formulas such as SHA-1. §547.8 (f) T§22(g)(6)

24.g.7. Test, diagnostic, and demonstration modes. If test, diagnostic, and/or demonstration modes are provided, the Class II gaming system must, for those components actively involved in the test, diagnostic, or demonstration mode: §547.8 (g) T§22(g)(7)

24.g.7.i. Clearly indicate when that component is in the test, diagnostic, or demonstration mode; §547.8 (g)(1) T§22(g)(7)(i)

24.g.7.ii. Not alter financial data on that component other than temporary data; §547.8 (g)(2) T§22(g)(7)(ii)

24.g.7.iii. Only be available after entering a specific mode; §547.8 (g)(3) T§22(g)(7)(iii)

24.g.7.iv. Disable credit acceptance and payment unless credit acceptance or payment is being tested; and §547.8 (g)(4) T§22(g)(7)(iv)

24.g.7.v. Terminate all mode-specific functions upon exiting a mode. §547.8 (g)(5) T§22(g)(7)(v)

24.g.8. Multigame. If multiple games are offered for player selection at the player interface, the player interface must: §547.8 (h) T§22(g)(8)

24.g.8.i. Provide a display of available games; §547.8 (h)(1) T§22(g)(8)(i)

24.g.8.ii. Provide the means of selecting among them; §547.8 (h)(2) T§22(g)(8)(ii)

24.g.8.iii. Display the full amount of the player's credit balance; §547.8 (h)(3) T§22(g)(8)(iii)

24.g.8.iv. Identify the game selected or being played; and §547.8 (h)(4) T§22(g)(8)(iv)

24.g.8.v. Not force the play of a game after its selection. §547.8 (h)(5) T§22(g)(8)(v)

24.g.9. Program interruption and resumption. The Class II gaming system software must be designed so that upon resumption following any interruption, the system: §547.8 (i) T§22(g)(9)

24.g.9.i. Is able to return to a known state; §547.8 (i)(1) T§22(g)(9)(i)

24.g.9.ii. Must check for any fault condition; §547.8 (i)(2) T§22(g)(9)(ii)

24.g.9.iii. Must verify the integrity of data stored in critical memory; §547.8 (i)(3) T§22(g)(9)(iii)

24.g.9.iv. Must return the purchase or wager amount to the player in accordance with the rules of the game; and §547.8 (i)(4) T§22(g)(9)(iv)

24.g.9.v. Must detect any change or corruption in the Class II gaming system software. §547.8 (i)(5) T§22(g)(9)(v)

24.g.10. Class II gaming system components acting as progressive controllers. This paragraph applies to progressive controllers and components acting as progressive controllers in Class II gaming systems. §547.8 (j) T§22(g)(10)

24.g.10.i. Modification of progressive parameters must be conducted in a secure manner approved by the TGRA. Such parameters may include: §547.8 (j)(1) T§22(g)(10)(i)

24.g.10.i.A. Increment value; §547.8 (j)(1)(i) T§22(g)(10)(i)(A)

24.g.10.i.B. Secondary pool increment(s); §547.8 (j)(1)(ii) T§22(g)(10)(i)(B)

24.g.10.i.C. Reset amount(s); §547.8 (j)(1)(iii) T§22(g)(10)(i)(C)

24.g.10.i.D. Maximum value(s); and §547.8 (j)(1)(iv) T§22(g)(10)(i)(D)

24.g.10.i.E. Identity of participating player interfaces. §547.8 (j)(1)(v) T§22(g)(10)(i)(E)

24.g.10.ii. The Class II gaming system component or other progressive controller must provide a means of creating a progressive balancing report for each progressive link it controls. At a minimum, that report must provide balancing of the changes of the progressive amount, including progressive prizes won, for all participating player interfaces versus current progressive amount(s), plus progressive prizes. In addition, the report must account for, and not be made inaccurate by, unusual events such as: §547.8 (j)(2) T§22(g)(10)(ii)

24.g.10.ii.A.   Class II gaming system critical memory clears; §547.8 (j)(2)(i) T§22(g)(10)(ii)(A)

24.g.10.ii.B.   Modification, alteration, or deletion of progressive prizes; §547.8 (j)(2)(ii) T§22(g)(10)(ii)(B)

24.g.10.ii.C.   Offline equipment; or §547.8 (j)(2)(iii) T§22(g)(10)(ii)(C)

24.g.10.ii.D.   Multiple site progressive prizes. §547.8 (j)(2)(iv) T§22(g)(10)(ii)(D)

24.g.11.   Critical memory. §547.8 (k) T§22(g)(11)

24.g.11.i.   Critical memory may be located anywhere within the Class II gaming system. Critical memory is any memory that maintains any of the following data: §547.8 (k)(1) T§22(g)(11)(i)

24.g.11.i.A.   Accounting data; §547.8 (k)(1)(i) T§22(g)(11)(i)(A)

24.g.11.i.B.   Current credits; §547.8 (k)(1)(ii) T§22(g)(11)(i)(B)

24.g.11.i.C.   Configuration data; §547.8 (k)(1)(iii) T§22(g)(11)(i)(C)

24.g.11.i.D.   Last game play recall information required by paragraph (d) of this section; §547.8 (k)(1)(iv) T§22(g)(11)(i)(D)

24.g.11.i.E.   Game play recall information for the current game play, if incomplete; §547.8 (k)(1)(v) T§22(g)(11)(i)(E)

24.g.11.i.F.   Software state (the last normal state software was in before interruption); §547.8 (k)(1)(vi) T§22(g)(11)(i)(F)

24.g.11.i.G.   RNG seed(s), if necessary for maintaining integrity; §547.8 (k)(1)(vii) T§22(g)(11)(i)(G)

24.g.11.i.H.   Encryption keys, if necessary for maintaining integrity; §547.8 (k)(1)(viii) T§22(g)(11)(i)(H)

24.g.11.i.I.   Progressive prize parameters and current values; §547.8 (k)(1)(ix) T§22(g)(11)(i)(I)

24.g.11.i.J.   he five most recent financial instruments accepted by type, excluding coins and tokens; §547.8(k)(1)(x) T§22(g)(11)(i)(J)

24.g.11.i.K.   The five most recent financial instruments dispensed by type, excluding coins and tokens; and §547.8 (k)(1)(xi) T§22(g)(11)(i)(K)

24.g.11.i.L.   The five most recent cashless transactions paid and the five most recent cashless transactions accepted. §547.8 (k)(1)(xii) T§22(g)(11)(i)(L)

24.g.11.ii.   Critical memory must be maintained using a methodology that enables errors to be identified and acted upon. All accounting and recall functions must be verified as necessary to ensure their ongoing integrity. §547.8 (k)(2) T§22(g)(11)(ii)

24.g.11.iii. The validity of affected data stored in critical memory must be checked after each of the following events: §547.8 (k)(3) T§22(g)(11)(iii)

24.g.11.iii.A.   Every restart; §547.8 (k)(3)(i) T§22(g)(11)(iii)(A)

24.g.11.iii.B.   Each attendant paid win; §547.8 (k)(3)(ii) T§22(g)(11)(iii)(B)

24.g.11.iii.C.   Each attendant paid progressive win; §547.8 (k)(3)(iii) T§22(g)(11)(iii)(C)

24.g.11.iii.D.   Each sensored door closure; and §547.8 (k)(3)(iv) T§22(g)(11)(iii)(D)

24.g.11.iii.E.   Every reconfiguration, download, or change of prize schedule or denomination requiring operator intervention or action. §547.8 (k)(3)(v) T§22(g)(11)(iii)(E)

24.g.12.   Secured access. Class II gaming systems that use a logon or other means of secured access must include a user account lockout after a predetermined number of consecutive failed attempts to access the Class II gaming system. §547.8 (l) T§22(g)(12)

24.h. What are the minimum technical standards for Class II gaming system accounting functions? §547.9 T§22(h)

24.h.1. Required accounting data. The following minimum accounting data, however named, must be maintained by the Class II gaming system: §547.9 (a) T§22(h)(1)

24.h.1.i.   Amount In: The total value of all financial instruments and cashless transactions accepted by the Class II gaming system. Each type of financial instrument accepted by the Class II gaming system must be tracked independently per financial instrument acceptor, and as required by applicable requirements of TGRA regulations that meet or exceed the minimum internal control standards at 25 CFR part 543. §547.9 (a)(1) T§22(h)(1)(i)

24.h.1.ii.   Amount Out: The total value of all financial instruments and cashless transactions paid by the Class II gaming system, plus the total value of attendant pay. Each type of financial instrument paid by the Class II Gaming System must be tracked independently per financial instrument dispenser, and as required by

applicable requirements of TGRA regulations that meet or exceed the minimum internal control standards at 25 CFR part 543. §547.9 (a)(2) T§22(h)(1)(ii)

24.h.2. Accounting data storage. If the Class II gaming system electronically maintains accounting data: §547.9 (b) T§22(h)(2)

24.h.2.i.   Accounting data must be stored with at least eight decimal digits. §547.9 (b)(1) T§22(h)(2)(i)

24.h.2.ii.   Credit balances must have sufficient digits to accommodate the design of the game. §547.9 (b)(2) T§22(h)(2)(ii)

24.h.2.iii. Accounting data displayed to the player may be incremented or decremented using visual effects, but the internal storage of this data must be immediately updated in full. §547.9 (b)(3) T§22(h)(2)(iii)

24.h.2.iv. Accounting data must be updated upon the occurrence of the relevant accounting event. §547.9(b)(4) T§22(h)(2)(iv)

24.h.2.v.   Modifications to accounting data must be recorded, including the identity of the person(s) making the modifications, and be reportable by the Class II gaming system. §547.9 (b)(5) T§22(h)(2)(v)

24.h.3. Rollover. Accounting data that rolls over to zero must not corrupt data. §547.9 (c) T§22(h)(3)

24.h.4. Credit balance display and function. §547.9 (d) T§22(h)(4)

24.h.4.i.   Any credit balance maintained at the player interface must be prominently displayed at all times except: §547.9 (d)(1) T§22(h)(4)(i)

24.h.4.i.A.   In audit, configuration, recall and test modes; or §547.9 (d)(1)(i) T§22(h)(4)(i)(A)

24.h.4.i.B.   Temporarily, during entertaining displays of game results. §547.9 (d)(1)(ii) T§22(h)(4)(i)(B)

24.h.4.ii.   Progressive prizes may be added to the player's credit balance provided that: §547.9 (d)(2) T§22(h)(4)(ii)

24.h.4.ii.A.   The player credit balance is maintained in dollars and cents; §547.9 (d)(2)(i) T§22(h)(4)(ii)(A)

24.h.4.ii.B.   The progressive accounting data is incremented in number of credits; or §547.9 (d)(2)(ii) T§22(h)(4)(ii)(B)

24.h.4.ii.C.   The prize in dollars and cents is converted to player credits or transferred to the player's credit balance in a manner that does not mislead the player or cause accounting imbalances. §547.9(d)(2)(iii) T§22(h)(4)(ii)(C)

24.h.4.iii. If the player credit balance displays in credits, but the actual balance includes fractional credits, the Class II gaming system must display the fractional credit when the player credit balance drops below one credit. §547.9 (d)(3) T§22(h)(4)(iii)

24.i. What are the minimum standards for Class II gaming system critical events? §547.10 T§22(i)

24.i.1. Fault events. §547.10 (a) T§22(i)(1)

Event	Definition and action to be taken
(i) Component fault	Reported when a fault on a component is detected. When possible, this event message should indicate what the nature of the fault is.
(ii) Financial storage component full	Reported when a financial instrument acceptor or dispenser includes storage, and it becomes full. This event message must indicate what financial storage component is full.
(iii) Financial output component empty	Reported when a financial instrument dispenser is empty. The event message must indicate which financial output component is affected, and whether it is empty.
(iv) Financial component fault	Reported when an occurrence on a financial component results in a known fault state.
(v) Critical memory error	Some critical memory error has occurred. When a non-correctable critical memory error has occurred, the data on the Class II gaming system component can no longer be considered reliable. Accordingly, any game play on the affected component must cease immediately, and an appropriate message must be displayed, if possible.
(vi) Progressive communication fault	If applicable; when communications with a progressive controller component is in a known fault state.
(vii) Program storage medium fault	The software has failed its own internal security check or the medium itself has some fault. Any game play on the affected component must cease immediately, and an appropriate message must be displayed, if possible.

24.i.2. The following are fault events that must be capable of being recorded by the Class II gaming system: T§22(i)(2)

    24.i.2.i.   The occurrence of any event identified in paragraph (a)(1) of this section must be recorded. §547.10(a)(2) T§22(i)(2)(i)

    24.i.2.ii.   Upon clearing any event identified in paragraph (a)(1) of this section, the Class II gaming system must: §547.10 (a)(3) T§22(i)(2)(ii)

        24.i.2.ii.A.   Record that the fault condition has been cleared; §547.10 (a)(3)(i) T§22(i)(2)(ii)(A)

        24.i.2.ii.B.   Ensure the integrity of all related accounting data; and §547.10 (a)(3)(ii) T§22(i)(2)(ii)(B)

        24.i.2.ii.C.   In the case of a malfunction, return a player's purchase or wager according to the rules of the game. §547.10 (a)(3)(iii) T§22(i)(2)(ii)(C)

24.i.3. Door open/close events. §547.10 (b) T§22(i)(3)

    24.i.3.i.   In addition to the requirements of paragraph (a)(1) of this section, the Class II gaming system must perform the following for any component affected by any sensored door open event: §547.10 (b)(1) T§22(i)(3)(i)

        24.i.3.i.A.   Indicate that the state of a sensored door changes from closed to open or opened to closed; §547.10 (b)(1)(i) T§22(i)(3)(i)(A)

        24.i.3.i.B.   Disable all financial instrument acceptance, unless a test mode is entered; §547.10 (b)(1)(ii) T§22(i)(3)(i)(B)

        24.i.3.i.C.   Disable game play on the affected player interface; §547.10 (b)(1)(iii) T§22(i)(3)(i)(C)

        24.i.3.i.D.   Disable player inputs on the affected player interface, unless test mode is entered; and §547.10(b)(1)(iv) T§22(i)(3)(i)(D)

        24.i.3.i.E.   Disable all financial instrument disbursement, unless a test mode is entered. §547.10 (b)(1)(v) T§22(i)(3)(i)(E)

    24.i.3.ii.   The Class II gaming system may return the component to a ready to play state when all sensored doors are closed. §547.10 (b)(2) T§22(i)(3)(ii)

24.i.4. Non-fault events. The following non-fault events are to be acted upon as described below, if applicable: T§22(i)(4)

Event	Definition
(1) Player interface off during play	Indicates power has been lost during game play. This condition must be reported by the affected component(s).
(2) Player interface power on	Indicates the player interface has been turned on. This condition must be reported by the affected component(s).
(3) Financial instrument storage component container/stacker removed	Indicates that a financial instrument storage container has been removed. The event message must indicate which storage container was removed.

24.j. What are the minimum technical standards for money and credit handling? §547.11 T§22(j)

    24.j.1. Credit acceptance, generally. §547.11 (a) T§22(j)(1)

        24.j.1.i.   Upon any credit acceptance, the Class II gaming system must register the correct number of credits on the player's credit balance. §547.11 (a)(1) T§22(j)(1)(i)

        24.j.1.ii.   The Class II gaming system must reject financial instruments deemed invalid. §547.11 (a)(2) T§22(j)(1)(ii)

    24.j.2. Credit redemption, generally. §547.11 (b) T§22(j)(2)

        24.j.2.i.   For cashable credits on a player interface, players must be allowed to cash out and/or redeem those credits at the player interface except when that player interface is: §547.11 (b)(1) T§22(j)(2)(i)

            24.j.2.i.A.   Involved in the play of a game; §547.11 (b)(1)(i) T§22(j)(2)(i)(A)

            24.j.2.i.B.   In audit mode, recall mode or any test mode; §547.11 (b)(1)(ii) T§22(j)(2)(i)(B)

            24.j.2.i.C.   Detecting any sensored door open condition; §547.11 (b)(1)(iii) T§22(j)(2)(i)(C)

            24.j.2.i.D.   Updating the player credit balance or total win accounting data; or §547.11 (b)(1)(iv) T§22(j)(2)(i)(D)

            24.j.2.i.E.   Displaying a fault condition that would prevent cash-out or credit redemption. In this case a fault indication must be displayed. §547.11 (b)(1)(v) T§22(j)(2)(i)(E)

        24.j.2.ii.   For cashable credits not on a player interface, the player must be allowed to cash out and/or redeem those credits at any time. §547.11 (b)(2) T§22(j)(2)(ii)

        24.j.2.iii.   A Class II gaming system must not automatically pay an award subject to mandatory tax reporting or withholding. §547.11 (b)(3) T§22(j)(2)(iii)

        24.j.2.iv.   Credit redemption by voucher or coupon must conform to the following: §547.11 (b)(4) T§22(j)(2)(iv)

            24.j.2.iv.A.   A Class II gaming system may redeem credits by issuing a voucher or coupon when it communicates with a voucher system that validates the voucher or coupon. §547.11 (b)(4)(i) T§22(j)(2)(iv)(A)

            24.j.2.iv.B.   A Class II gaming system that redeems credits by issuing vouchers and coupons must either: §547.11 (b)(4)(ii) T§22(j)(2)(iv)(B)

                24.j.2.iv.B.1.   Maintain an electronic record of all information required by paragraphs (b)(5)(ii) through (vi) of this section; or §547.11 (b)(4)(ii)(A) T§22(j)(2)(iv)(B)(1)

                24.j.2.iv.B.2.   Generate two identical copies of each voucher or coupon issued, one to be provided to the player and the other to be retained within the electronic player interface for audit purposes. §547.11 (b)(4)(ii)(B) T§22(j)(2)(iv)(B)(2)

        24.j.2.v.   Valid vouchers and coupons from a voucher system must contain the following: §547.11 (b)(5) T§22(j)(2)(v)

            24.j.2.v.A.   Tribal gaming operation name and location; §547.11 (b)(5)(i) T§22(j)(2)(v)(A)

            24.j.2.v.B.   The identification number of the Class II gaming system component or the player interface number, as applicable; §547.11 (b)(5)(ii) T§22(j)(2)(v)(B)

            24.j.2.v.C.   Date and time of issuance; §547.11 (b)(5)(iii) T§22(j)(2)(v)(C)

            24.j.2.v.D.   Alpha and numeric dollar amount; §547.11 (b)(5)(iv) T§22(j)(2)(v)(D)

            24.j.2.v.E.   A sequence number; §547.11 (b)(5)(v) T§22(j)(2)(v)(E)

            24.j.2.v.F.   A validation number that: §547.11 (b)(5)(vi) T§22(j)(2)(v)(F)

                24.j.2.v.F.1.   Is produced by a means specifically designed to prevent repetition of validation numbers; and §547.11 (b)(5)(vi)(A) T§22(j)(2)(v)(F)(1)

                24.j.2.v.F.2.   Has some form of checkcode or other form of information redundancy to prevent prediction of subsequent validation numbers without knowledge of the checkcode algorithm and parameters; §547.11 (b)(5)(vi)(B) T§22(j)(2)(v)(F)(2)

24.j.2.v.G.   For machine-readable vouchers and coupons, a bar code or other form of machine readable representation of the validation number, which must have enough redundancy and error checking to ensure that 99.9% of all misreads are flagged as errors; §547.11 (b)(5)(vii) T§22(j)(2)(v)(G)

24.j.2.v.H.   Transaction type or other method of differentiating voucher and coupon types; and §547.11(b)(5)(viii) T§22(j)(2)(v)(H)

24.j.2.v.I.   Expiration period or date. §547.11 (b)(5)(ix) T§22(j)(2)(v)(I)

24.j.2.vi.   Transfers from an account may not exceed the balance of that account. §547.11 (b)(6) T§22(j)(2)(vi)

24.j.2.vii.   For Class II gaming systems not using dollars and cents accounting and not having odd cents accounting, the Class II gaming system must reject any transfers from voucher systems or cashless systems that are not even multiples of the Class II gaming system denomination. §547.11 (b)(7) T§22(j)(2)(vii)

24.j.2.viii.   Voucher systems must include the ability to report redemptions per redemption location or user. §547.11 (b)(8) T§22(j)(2)(viii)

24.k.   What are the minimum technical standards for downloading on a Class II gaming system? §547.12 T§22(k)

24.k.1.   Downloads. §547.12 (a) T§22(k)(1)

24.k.1.i.   Downloads are an acceptable means of transporting approved content, including, but not limited to software, files, data, and prize schedules. §547.12 (a)(1) T§22(k)(1)(i)

24.k.1.ii.   Downloads must use secure methodologies that will deliver the download data without alteration or modification, in accordance with §547.15(a). §547.12 (a)(2) T§22(k)(1)(ii)

24.k.1.iii.   Downloads conducted during operational periods must be performed in a manner that will not affect game play. §547.12 (a)(3) T§22(k)(1)(iii)

24.k.1.iv.   Downloads must not affect the integrity of accounting data. §547.12 (a)(4) T§22(k)(1)(iv)

24.k.1.v.   The Class II gaming system must be capable of providing: §547.12 (a)(5) T§22(k)(1)(v)

24.k.1.v.A.   The time and date of the initiation of the download; §547.12 (a)(5)(i) T§22(k)(1)(v)(A)

24.k.1.v.B.   The time and date of the completion of the download; §547.12 (a)(5)(ii) T§22(k)(1)(v)(B)

24.k.1.v.C.   The Class II gaming system components to which software was downloaded; §547.12 (a)(5)(iii) T§22(k)(1)(v)(C)

24.k.1.v.D.   The version(s) of download package and any software downloaded. Logging of the unique software signature will satisfy this requirement; §547.12 (a)(5)(iv) T§22(k)(1)(v)(D)

24.k.1.v.E.   The outcome of any software verification following the download (success or failure); and §547.12 (a)(5)(v) T§22(k)(1)(v)(E)

24.k.1.v.F.   The name and identification number, or other unique identifier, of any individual(s) conducting or scheduling a download. §547.12 (a)(5)(vi) T§22(k)(1)(v)(F)

24.k.2.   Verifying downloads. Downloaded software on a Class II gaming system must be capable of being verified by the Class II gaming system using a software signature verification method that meets the requirements of §547.8(f). §547.12 (b) T§22(k)(2)

24.l.   What are the minimum technical standards for program storage media? §547.13 T§22(l)

24.l.1.   Removable program storage media. All removable program storage media must maintain an internal checksum or signature of its contents. Verification of this checksum or signature is to be performed after every restart. If the verification fails, the affected Class II gaming system component(s) must lock up and enter a fault state. §547.13 (a) T§22(l)(1)

24.l.2.   Nonrewritable program storage media. §547.13 (b) T§22(l)(2)

24.l.2.i.   All EPROMs and Programmable Logic Devices that have erasure windows must be fitted with covers over their erasure windows. §547.13 (b)(1) T§22(l)(2)(i)

24.l.2.ii.   All unused areas of EPROMs must be written with the inverse of the erased state (zero bits (00 hex) for most EPROMs), random data, or repeats of the program data. §547.13 (b)(2) T§22(l)(2)(ii)

24.l.2.iii.   Flash memory storage components intended to have the same logical function as ROM, must be write-protected or otherwise protected from unauthorized modification. §547.13 (b)(3) T§22(l)(2)(iii)

24.l.2.iv.   The write cycle must be closed or finished for all CD-ROMs such that it is not possible to write any further data to the CD. §547.13 (b)(4) T§22(l)(2)(iv)

24.l.2.v.   Write protected hard disks are permitted if the hardware means of enabling the write protect is easily viewable and can be sealed in place. Write protected hard disks are permitted using software write protection verifiable by a testing laboratory. §547.13 (b)(5) T§22(l)(2)(v)

24.l.3.   Writable and rewritable program storage media. §547.13 (c) T§22(l)(3)

24.l.3.i.   Writable and rewritable program storage, such as hard disk drives, Flash memory, writable CD-ROMs, and writable DVDs, may be used provided that the software stored thereon may be verified using the mechanism provided pursuant to §547.8(f). §547.13 (c)(1) T§22(l)(3)(i)

24.l.3.ii.   Program storage must be structured so there is a verifiable separation of fixed data (such as program, fixed parameters, DLLs) and variable data. §547.13 (c)(2) T§22(l)(3)(ii)

24.l.4. Identification of program storage media. All program storage media that is not rewritable in circuit, (EPROM, CD-ROM) must be uniquely identified, displaying: §547.13 (d) T§22(l)(4)

24.l.4.i.   Manufacturer; §547.13 (d)(1) T§22(l)(4)(i)

24.l.4.ii.   Program identifier; §547.13 (d)(2) T§22(l)(4)(ii)

24.l.4.iii.   Program version number(s); and §547.13 (d)(3) T§22(l)(4)(iii)

24.l.4.iv.   Location information, if critical (socket position 3 on the printed circuit board). §547.13 (d)(4) T§22(l)(4)(iv)

24.m.   What are the minimum technical standards for electronic random number generation? §547.14 T§22(m)

24.m.1.   Properties. All RNGs must produce output having the following properties: §547.14 (a) T§22(m)(1)

24.m.1.i.   Statistical randomness; §547.14 (a)(1) T§22(m)(1)(i)

24.m.1.ii.   Unpredictability; and §547.14 (a)(2) T§22(m)(1)(ii)

24.m.1.iii.   Non-repeatability. §547.14 (a)(3) T§22(m)(1)(iii)

24.m.2.   Statistical randomness. §547.14 (b) T§22(m)(2)

24.m.2.i.   Numbers or other designations produced by an RNG must be statistically random individually and in the permutations and combinations used in the application under the rules of the game. For example, if a bingo game with 75 objects with numbers or other designations has a progressive winning pattern of the five numbers or other designations on the bottom of the card, and the winning of this prize is defined to be the five numbers or other designations that are matched in the first five objects drawn, the likelihood of each of the 75C5 combinations are to be verified to be statistically equal. §547.14 (b)(1) T§22(m)(2)(i)

24.m.2.ii.   Numbers or other designations produced by an RNG must pass the statistical tests for randomness to a 99% confidence level, which may include: §547.14 (b)(2) T§22(m)(2)(ii)

24.m.2.ii.A.   Chi-square test; §547.14 (b)(2)(i) T§22(m)(2)(ii)(A)

24.m.2.ii.B.   Runs test (patterns of occurrences must not be recurrent); and §547.14 (b)(2)(ii) T§22(m)(2)(ii)(B)

24.m.2.ii.C.   Serial correlation test potency and degree of serial correlation (outcomes must be independent from the previous game). §547.14 (b)(2)(iii) T§22(m)(2)(ii)(C)

24.m.2.ii.D.   Equi-distribution (frequency) test; §547.14 (b)(2)(iv) T§22(m)(2)(ii)(D)

24.m.2.ii.E.   Gap test; §547.14 (b)(2)(v) T§22(m)(2)(ii)(E)

24.m.2.ii.F.   Poker test; §547.14 (b)(2)(vi) T§22(m)(2)(ii)(F)

24.m.2.ii.G.   Coupon collector's test; §547.14 (b)(2)(vii) T§22(m)(2)(ii)(G)

24.m.2.ii.H.   Permutation test; §547.14 (b)(2)(viii) T§22(m)(2)(ii)(H)

24.m.2.ii.I.   Spectral test; or §547.14 (b)(2)(ix) T§22(m)(2)(ii)(I)

24.m.2.ii.J.   Test on subsequences. §547.14 (b)(2)(x) T§22(m)(2)(ii)(J)

24.m.3.   Unpredictability. §547.14 (c) T§22(m)(3)

24.m.3.i.   It must not be feasible to predict future outputs of an RNG, even if the algorithm and the past sequence of outputs are known. §547.14 (c)(1) T§22(m)(3)(i)

24.m.3.ii.   Unpredictability must be ensured by reseeding or by continuously cycling the RNG, and by providing a sufficient number of RNG states for the applications supported. §547.14 (c)(2) T§22(m)(3)(ii)

24.m.3.iii.   Re-seeding may be used where the re-seeding input is at least as statistically random as, and independent of, the output of the RNG being re-seeded. §547.14 (c)(3) T§22(m)(3)(iii)

24.m.4.   Non-repeatability. The RNG may not be initialized to reproduce the same output stream that it has produced before, nor may any two instances of an RNG produce the same stream as each other. This property must be ensured by initial seeding that comes from: §547.14 (d) T§22(m)(4)

24.m.4.i.   A source of "true" randomness, such as a hardware random noise generator; or §547.14 (d)(1) T§22(m)(4)(i)

24.m.4.ii.   A combination of timestamps, parameters unique to a Class II gaming system, previous RNG outputs, or other, similar method. §547.14 (d)(2) T§22(m)(4)(ii)

24.m.5.   General requirements. §547.14 (e) T§22(m)(5)

24.m.5.i.   Software that calls an RNG to derive game outcome events must immediately use the output returned in accordance with the game rules. §547.14 (e)(1) T§22(m)(5)(i)

24.m.5.ii.   The use of multiple RNGs is permitted as long as they operate in accordance with this section. §547.14 (e)(2) T§22(m)(5)(ii)

24.m.5.iii.   RNG outputs must not be arbitrarily discarded or selected. §547.14 (e)(3) T§22(m)(5)(iii)

24.m.5.iv. Where a sequence of outputs is required, the whole of the sequence in the order generated must be used in accordance with the game rules. §547.14 (e)(4) T§22(m)(5)(iv)

24.m.5.v. The Class II gaming system must neither adjust the RNG process or game outcomes based on the history of prizes obtained in previous games nor use any reflexive software or secondary decision that affects the results shown to the player or game outcome. §547.14 (e)(5) T§22(m)(5)(v)

24.m.6. Scaling algorithms and scaled numbers. An RNG that provides output scaled to given ranges must: §547.14 (f) T§22(m)(6)

24.m.6.i. Be independent and uniform over the range; §547.14 (f)(1) T§22(m)(6)(i)

24.m.6.ii. Provide numbers scaled to the ranges required by game rules, and notwithstanding the requirements of paragraph (e)(3) of this section, may discard numbers that do not map uniformly onto the required range but must use the first number in sequence that does map correctly to the range; §547.14 (f)(2) T§22(m)(6)(ii)

24.m.6.iii. Be capable of producing every possible outcome of a game according to its rules; and §547.14 (f)(3) T§22(m)(6)(iii)

24.m.6.iv. Use an unbiased algorithm. A scaling algorithm is considered to be unbiased if the measured bias is no greater than 1 in 50 million. §547.14 (f)(4) T§22(m)(6)(iv)

24.n. What are the minimum technical standards for electronic data communications between system components? §547.15 T§22(n)

24.n.1. Sensitive data. Communication of sensitive data must be secure from eavesdropping, access, tampering, intrusion or alteration unauthorized by the TGRA. Sensitive data includes, but is not limited to: §547.15 (a) T§22(n)(1)

24.n.1.i. RNG seeds and outcomes; §547.15 (a)(1) T§22(n)(1)(i)

24.n.1.ii. Encryption keys, where the implementation chosen requires transmission of keys; §547.15 (a)(2) T§22(n)(1)(ii)

24.n.1.iii. PINs; §547.15 (a)(3) T§22(n)(1)(iii)

24.n.1.iv. Passwords; §547.15 (a)(4) T§22(n)(1)(iv)

24.n.1.v. Financial instrument transactions; §547.15 (a)(5) T§22(n)(1)(v)

24.n.1.vi. Transfers of funds; §547.15 (a)(6) T§22(n)(1)(vi)

24.n.1.vii. Player tracking information; §547.15 (a)(7) T§22(n)(1)(vii)

24.n.1.viii. Download Packages; and §547.15 (a)(8) T§22(n)(1)(viii)

24.n.1.ix. Any information that affects game outcome. §547.15 (a)(9) T§22(n)(1)(ix)

24.n.2. Wireless communications. §547.15 (b) T§22(n)(2)

24.n.2.i. Wireless access points must not be accessible to the general public. §547.15 (b)(1) T§22(n)(2)(i)

24.n.2.ii. Open or unsecured wireless communications are prohibited. §547.15 (b)(2) T§22(n)(2)(ii)

24.n.2.iii. Wireless communications must be secured using a methodology that makes eavesdropping, access, tampering, intrusion or alteration impractical. By way of illustration, such methodologies include encryption, frequency hopping, and code division multiplex access (as in cell phone technology). §547.15 (b)(3) T§22(n)(2)(iii)

24.n.3. Methodologies must be used that will ensure the reliable transfer of data and provide a reasonable ability to detect and act upon any corruption of the data. §547.15 (c) T§22(n)(3)

24.n.4. Class II gaming systems must record detectable, unauthorized access or intrusion attempts. §547.15 (d) T§22(n)(4)

24.n.5. Remote communications may only be allowed if authorized by the TGRA. Class II gaming systems must have the ability to enable or disable remote access, and the default state must be set to disabled. §547.15(e) T§22(n)(5)

24.n.6. Failure of data communications must not affect the integrity of critical memory. §547.15 (f) T§22(n)(6)

24.n.7. The Class II gaming system must log the establishment, loss, and re-establishment of data communications between sensitive Class II gaming system components. §547.15 (g) T§22(n)(7)

24.o. What are the minimum standards for game artwork, glass, and rules? §547.16 T§22(o)

24.o.1. Rules, instructions, and prize schedules, generally. The following must at all times be displayed or made readily available to the player upon request: §547.16 (a) T§22(o)(1)

24.o.1.i. Game name, rules, and options such as the purchase or wager amount stated clearly and unambiguously; §547.16 (a)(1) T§22(o)(1)(i)

24.o.1.ii. Denomination; §547.16 (a)(2) T§22(o)(1)(ii)

24.o.1.iii. Instructions for play on, and use of, the player interface, including the functions of all buttons; and §547.16 (a)(3) T§22(o)(1)(iii)

24.o.1.iv. A prize schedule or other explanation, sufficient to allow a player to determine the correctness of all prizes awarded, including: §547.16 (a)(4) T§22(o)(1)(iv)

24.o.1.iv.A. The range and values obtainable for any variable prize; §547.16 (a)(4)(i) T§22(o)(1)(iv)(A)

24.o.1.iv.B.   Whether the value of a prize depends on the purchase or wager amount; and §547.16 (a)(4)(ii) T§22(o)(1)(iv)(B)

24.o.1.iv.C.   The means of division of any pari-mutuel prizes; but §547.16 (a)(4)(iii) T§22(o)(1)(iv)(C)

24.o.1.iv.D.   For Class II Gaming Systems, the prize schedule or other explanation need not state that subsets of winning patterns are not awarded as additional prizes (for example, five in a row does not also pay three in a row or four in a row), unless there are exceptions, which must be clearly stated. §547.16 (a)(4)(iv) T§22(o)(1)(iv)(D)

24.o.2. Disclaimers. The Player Interface must continually display: §547.16 (b) T§22(o)(2)

24.o.2.i.   "Malfunctions void all prizes and plays" or equivalent; and §547.16 (b)(1) T§22(o)(2)(i)

24.o.2.ii.   "Actual Prizes Determined by Bingo (or other applicable Class II game) Play. Other Displays for Entertainment Only" or equivalent. §547.16 (b)(2) T§22(o)(2)(ii)

24.o.3. Odds notification. If the odds of winning any advertised top prize exceeds 100 million to one, the Player Interface must display: "Odds of winning the advertised top prize exceeds 100 million to one" or equivalent. §547.16 (c) T§22(o)(3)

24.p. How does a TGRA apply to implement an alternate minimum standard to those required by this part? §547.17 T§22(p)

24.p.1. TGRA approval. §547.17 (a) T§22(p)(1)

24.p.1.i.   A TGRA may approve an alternate standard from those required by this part if it has determined that the alternate standard will achieve a level of security and integrity sufficient to accomplish the purpose of the standard it is to replace. A gaming operation may implement an alternate standard upon TGRA approval subject to the Chair's decision pursuant to paragraph (b) of this section. §547.17(a)(1) T§22(p)(1)(i)

24.p.1.ii.   For each enumerated standard for which the TGRA approves an alternate standard, it must submit to the Chair within 30 days a detailed report, which must include the following: §547.17 (a)(2) T§22(p)(1)(ii)

24.p.1.ii.A.   An explanation of how the alternate standard achieves a level of security and integrity sufficient to accomplish the purpose of the standard it is to replace; and §547.17 (a)(2)(i) T§22(p)(1)(ii)(A)

24.p.1.ii.B.   The alternate standard as approved and the record on which the approval is based. §547.17(a)(2)(ii) T§22(p)(1)(ii)(B)

24.p.1.iii.   In the event that the TGRA or the tribe's government chooses to submit an alternate standard request directly to the Chair for joint government to government review, the TGRA or tribal government may do so without the approval requirement set forth in paragraph (a)(1) of this section. §547.17 (a)(3) T§22(p)(1)(iii)

24.p.2. Chair review. §547.17 (b) T§22(p)(2)

24.p.2.i.   The Chair may approve or object to an alternate standard approved by a TGRA. §547.17 (b)(1) T§22(p)(2)(i)

24.p.2.ii.   If the Chair approves the alternate standard, the Tribe may continue to use it as authorized by the TGRA. §547.17 (b)(2) T§22(p)(2)(ii)

24.p.2.iii.   If the Chair objects to the alternate standard, the operation may no longer use the alternate standard and must follow the relevant technical standard set forth in this part. §547.17 (b)(3) T§22(p)(2)(iii)

24.p.2.iv.   Any objection by the Chair must be in written form with an explanation why the alternate standard as approved by the TGRA does not provide a level of security or integrity sufficient to accomplish the purpose of the standard it is to replace. §547.17 (b)(4) T§22(p)(2)(iv)

24.p.2.v.   If the Chair fails to approve or object in writing within 60 days after the date of receipt of a complete submission, the alternate standard is considered approved by the Chair. The Chair may, upon notification to the TGRA, extend this deadline an additional 60 days. §547.17 (b)(5) T§22(p)(2)(v)

24.p.3. Appeal of Chair decision. A TGRA may appeal the Chair's decision pursuant to 25 CFR chapter III, subchapter H. §547.17 (c) T§22(p)(3)