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CHEROKEE NATION GAMING COMMISSION

ADMINISTRATIVE PROCEDURES ACT POSTING

**TITLE:** Proposed Cherokee Nation Gaming Commission Rules and Regulations & Tribal Internal Control Standards

**TYPE OF ACTION:** Notice of Proposed Amendments

**PROPOSED RULES:**

CHEROKEE NATION GAMING COMMISSION RULES & REGULATIONS

Chapter IV-H – External Audit

CHEROKEE NATION GAMING COMMISSION TRIBAL INTERNAL CONTROL STANDARDS

- Section 1 – Definitions
- Section 2 – Compliance
- Section 3 – Small and Charitable
- Section 4 – General Provisions
- Section 5 – Live Bingo
- Section 6 – Pull Tabs
- Section 7 – Gaming Systems
- Section 8 – Table Games
- Section 9 – Card Games
- Section 10 – Pari-Mutuel
- Section 11 – Casino Instruments
- Section 12 – Drop and Count
- Section 13 – Cage Operations
- Section 14 – Key & Access Controls
- Section 15 – Promotions
- Section 16 – Complimentaries
- Section 17 – Player Tracking
- Section 18 – Financial Transactions
- Section 19 – Accounting

Section 20 – Information Technology  
Section 21 – Auditing Revenue  
Section 22 – Surveillance  
Section 23 – Internal Audit  
Section X – Lines of Credit  
Section XX – Keno

**PUBLICATION DATE:** 26 June 2019

**SUMMARY:**

The purpose of the attached proposed rule amendments is to implement recommended changes to the tribal internal control standards and related rules and regulations, incorporating: mandatory changes from the National Indian Gaming Commission Minimum Internal Control Standards (25 C.F.R. Section 543); changes to the National Indian Gaming Commission Class III Minimum Internal Control Standards (25 C.F.R. Section 542); changes based on the State Compliance Agency Advisory Memo regarding the changes to 25 C.F.R. Section 542; changes identified through various tribal internal control audit reports issued by the Cherokee Nation Gaming Commission Audit department.

**AUTHORITY:**

Title 4 CNCA §§ 22  
Tribal-State Compact Part 5 (B)  
NIGC MICS § 543  
NIGC MICS § 542  
NIGC § 547  
NIGC Bulletin 2018-3 – Guidance on Class III Minimum Internal Control Standards  
OK OMES Advisory Memo 2018-01

**REGULATORY ANALYSIS:**

No regulatory analysis of the revised rule was performed.

**COMMENT PERIOD:**

Written comments must be received on or before 5 p.m., Friday, 26 July 2019.

**SUPPLEMENTARY INFORMATION:**

Comments may be submitted electronically at [gaming-commission@cherokee.org](mailto:gaming-commission@cherokee.org). Written comments may be sent to the Cherokee Nation Gaming Commission, P. O. Box 627, Tahlequah, OK 74465 and must be postmarked by the date above.

A copy of the current Cherokee Nation Gaming Commission Rules and Regulations may be obtained by submitting a request electronically or in writing using either of the above electronic / physical addresses.

The Tribal-State Compact may be accessed by visiting the State Compliance Agency website at [www.ok.gov/OSF/Tribal Gaming](http://www.ok.gov/OSF/Tribal_Gaming).

**PUBLIC HEARING:**

Persons requesting public hearings or submitting comments must include their name, address, phone number, and e-mail address, if the submission is electronic, but may request this identifying information be kept confidential. Anonymous comments will not be accepted.

A request for a public meeting shall not end before fifteen- (15) days following the public notice of all responses to written comments. A request for a public meeting shall include a statement of the issues desired to be discussed and a summary of the argument supporting the person's position on the issues. A public hearing on a rule proposed to be adopted may not be held earlier than twenty- (20) days after notice of its location and time is published on the website.

Public hearings may be held only from 8:00 A.M. to 10:00 P.M. on Monday thru Saturday. The public hearing shall be recorded by audio, audio and video, stenographic or other means.

Persons requesting an opportunity to comment at a public meeting may be required to register by name and indicate whether they support or oppose the rule or a part of the rule.

**BACKGROUND:**

The Indian Gaming Regulatory Act (IGRA) was enacted by the United States Congress on 17 October 1988, establishing the National Indian Gaming Commission (NIGC). Under the IGRA, the NIGC is charged with regulating Class II gaming and certain aspects of Class III gaming.

The Cherokee Nation adopted Legislative Act 30-89 on 8 April 1989 establishing the Cherokee Nation Gaming Commission (CNGC) to regulate the conduct of gaming owned and operated by the Cherokee Nation. The Act was amended several times with the last revision being passed by the Tribal Council in July 2014 and approved by the National Indian Gaming Commission (NIGC) in October 2014.

Citing the need for effective controls in Indian gaming operations, the NIGC promulgated the Minimum Internal Control Standards (MICS; codified in Section 25 CFR §542) in January 1999 that govern the conduct of most daily activities within a tribal gaming operation. Tribes were expected to use the MICS, as amended, in developing their own Tribal Internal Control Standards (TICS), which were required to meet or exceed those standards established by the NIGC. Tribal gaming operations were, in turn, expected to use the TICS to create and implement a System of Internal Control Standards (SICS) by which the gaming operation would achieve regulatory compliance with Tribal and Federal regulations.

As a result of the Colorado River Indian Tribes v. NIGC case, which held the NIGC did not have the authority to promulgate MICS that would apply to Class III gaming, the NIGC promulgated a set of Class II gaming MICS in October 2012, as codified in Section 25 CFR §543; Section 542 remains as an active statute.

The Cherokee Nation entered into a gaming compact with the State of Oklahoma in 2005 (Compact). Part 5 (B) of the Compact requires “all enterprises and facilities shall comply with tribal internal control standards that provide a level of control that equals or exceeds those set forth in the National Indian Gaming Commission’s Minimum Internal Control Standards (25 C.F.R., Part 542).”

With the passage of Legislative Act 17-14, the Cherokee Nation Tribal Council (CNTC), through Section 22 (C) of the Act, changed the CNGC’s rulemaking scope and authority stating “that rules and regulations promulgated...shall not exceed or conflict with the regulations issued by the National Indian Gaming Commission, including but not limited to the National Indian Gaming Commission Minimum Internal Control Standards.”

The Attorney General’s office drafted a set of proposed revisions to the CNGC TICS, which considered by the Gaming Commission on 3 February 2017. The proposed revisions were approved for publication and public comment pursuant to the Cherokee Nation Administrative Procedures Act and were formally adopted on 18 August 2017.

Recent audits conducted by the CNGC Audit department have identified numerous deficiencies in which the TICS do not contain standards required by either the NIGC MICS or the Tribal-State Compact.

These deficiencies are in addition to / match those identified by the NIGC in their letter to the Commission on 21 July 2017 wherein they listed thirty-three (33) areas in which the then-proposed TICS did not meet the NIGC MICS.

On 13 August 2018, the NIGC published a final rule suspending the Class III MICS contained in 25 C.F.R. Section 542. The next day, the NIGC issued Bulletin 2018-03 – Guidance on the Class III Minimum Internal Control Standards that provided non-binding guidance for Class III MICS; this was done to address Tribal-State Compact issues where the 542 MICS are incorporated by reference. The final rule and bulletin both became effective on 27 September 2018.

The guidance bulletin presented a revamped set of Minimum Internal Control Standards; similar in appearance to those in 542, but with rearranged sections and selected modified standards.

In response to the NIGC Bulletin, the State Compliance Agency (SCA) published Advisory Memorandum 2018-01 on 28 August 2018 in which the SCA makes the following points:

- ∞ Compact terms required tribes to maintain TICS that equal or exceed 25 CFR 542;
- ∞ There may be instances where the 542 MICS are inconsistent or conflict with the NIGC guidance document; and,
- ∞ Where inconsistencies or conflicts exist, tribes should consider adopting the more stringent requirement.

In order to determine if an inconsistency or conflict exists required a comparison of each standard from each document. A stringency assessment was performed to determine which standard to recommend for adoption; these changes are noted in the proposed amendments.

Finally, on 21 December 2018, the NIGC published a final rule amending the 543 (Class II) MICS, reinstating key control standards that were inadvertently removed in an earlier rulemaking process. The effective date of these changes is Tuesday, 22 January 2018. Although no compliance date was specified it is incumbent on the CNGC to revise its TICS to meet the MICS as soon as practicable.

The CNGC TICS must be revised to remove deficiencies to bring them in line with the NIGC MICS and/or Tribal-State Compact, as well as incorporate the recent changes brought about through the Bulletin and the final rule published in December 2018. To this end, a series of comparison documents were drafted to present the existing TICS in relation to the language contained in the relevant source documents, along with recommended revisions.

The CNGC is mandated to make certain changes by virtue of the NIGC actions. Similarly, the CNGC must correct errors in the TICS as they are identified, to bring them into compliance with the relevant source document. In making these select modifications, the CNGC maintains its adherence to Title 4 – Section 22 (C) by adopting the internal control requirements as prescribed by the federal and state governments.



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CHEROKEE NATION GAMING COMMISSION

RULES AND REGULATIONS

<b>CHAPTER:</b>	<b>Financial Accountability</b>	<b>CHAPTER #:</b>	<b>IV</b>
<b>SUBJECT:</b>	<b>External Audit</b>	<b>SECTION – SUBSECTION:</b>	<b>H</b>
<b>EFFECTIVE DATE:</b>		<b>SUPERSEDES MATERIAL DATED:</b>	<b>7/28/2008</b>
<b>APPROVED BY:</b>		<b>DATE:</b>	<b>6/21/2008</b>

**PURPOSE**

The purpose of this Section is to provide for the an annual independent external audit of all gaming operations under the jurisdiction of the Cherokee Nation Gaming Commission in accordance with the provisions set forth in the Indian Gaming Regulatory Act, National Indian Gaming Commission Regulations, Tribal-State Gaming Compact(s), and Title 4 of the Cherokee Nation Code Annotated.

~~Pursuant to Section 31 of Title 4 of the Cherokee Nation Code Annotated, and in accordance with the Tribal State Compact Cherokee Nation Gaming Commission (CNGC) is responsible for ensuring that an annual independent audit is conducted for each gaming operation under the jurisdiction of CNGC. CNGC is also responsible for selecting the external auditor.~~

~~Pursuant to 25 C.F.R. Part 571 et. seq., the annual independent audit is required to be submitted to the National Indian Gaming Commission (NIGC) no later than one hundred twenty (120) days after the end of the gaming operation's fiscal year. The annual independent audit reports are required to be submitted to the State Compliance Agency (SCA) no later than one hundred fifty (150) days after the end of the gaming operation's fiscal year.~~

**SCOPE**

The provisions of this Section shall apply to the Certified Public Accountant/Accounting Firm selected to perform the Annual Independent Audit, the Enterprise, in regard to providing unfettered, unrestricted access to the accounting systems and records, and the CNGC for overseeing the audit and submitting the result to the appropriate parties within the time frames established.

**AUTHORITY**

- Title 4 § 40 CNCA
- Title 4 § 43 CNCA
- 25 U.S.C. §§ 2710 IGRA
- 25 CFR 571
- 25 CFR 522
- Tribal-State Gaming Compact, Part 5, paragraph (F)
- Off-Track Wagering Compact, Section 9

**A. DEFINITIONS**

1. *Cherokee Nation Gaming Commission (CNGC)* – The regulatory body established by the Cherokee Nation to oversee and regulate the conduct of gaming on Indian lands owned or leased by the Cherokee Nation or the Enterprise.
2. *Enterprise* – The entity conducting gaming operations on behalf of or as authorized by the Cherokee Nation under the terms of the Indian Gaming Regulatory Act (IGRA) or pursuant to a Tribal-State Compact to which the Nation is a party.

**B. DUTIES OF THE ENTERPRISE.**

1. Each licensed gaming operation shall keep permanent books of account or records, including inventory records of gaming supplies, sufficient to establish the amount of gross and net income, deductions and expenses, receipts and disbursements, and other information required in any financial statement, report or other accounting prepared in connection with the operation.
2. The Enterprise shall prepare comparative financial statements covering all financial activities of each licensed gaming operation on Indian lands for each fiscal year. Preparation and fair presentation of the financial statements shall conform to Generally Accepted Accounting Principles (GAAP).
3. The CNGC, NIGC, and/or the SCA require the Enterprise to submit statements, reports, and/or accountings for each licensed gaming operation, and to keep specific records that will enable agent(s)/representatives to determine whether or not such operation:
  - a. Is liable for fees payable and in what amount (refer to CNGC Rules & Regulations, Chapter IV – C);
  - b. Has properly and completely accounted for all transactions and other matters monitored by the CNGC, NIGC, and/or SCA in accordance with the established MICS, any Tribal Gaming Compact(s), TICS, and/or other laws, regulations, contracts and grants applicable to the operation; and
  - c. Has designed, implemented, and maintains a system of internal controls (or SICS) relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. Accounting books or records required by the CNGC and NIGC regulations shall be kept at all times available for inspection by authorized agent(s)/representative(s). They shall be retained for no less than five (5) years.



5. The Enterprise and/or gaming operation shall provide agent(s)/representative(s) of the external independent auditor:
  - a. Unrestricted access to all information of which management is aware that is relevant to the preparation and presentation of the financial statements, such as records, documentation and other matters;
  - b. Any additional information or access requested by the auditor for the purpose of the audit; and
  - c. Unrestricted access to any persons within the entity from whom the auditor determines necessary to obtain audit evidence.
6. The Enterprise shall assume all costs in connection with the audit.

### **C. DUTIES OF THE CNGC.**

1. The CNGC shall ensure an annual independent financial statement audit of all licensed gaming operations is conducted as prescribed by this regulation.
2. In conjunction with the annual independent financial statement audit, required under paragraph (C)(1), the CNGC shall ensure the CPA/Firm performs an “Agreed-Upon Procedures” (AUP) assessment to verify that each gaming operation is in compliance with the MICS, and/or TICS and SICS. The CPA/Firm may rely on internal audit to perform work related to the assessment in accordance with the AUP Scope of Work.
3. In addition, the CNGC shall ensure the CPA/Firm performs a separate audit and expresses an opinion on the operation’s Adjusted Gross Revenues and Exclusivity Fees, as required by the Tribal Gaming Compact for Covered Games.
4. The CNGC shall engage an independent CPA/Firm (external auditor), or agree upon a CPA/Firm with the Enterprise and/or Cherokee Nation Tribal government (if the audit is encompassed within the existing independent Tribal audit system or in conjunction with the audit of the Enterprise). The CNGC must ensure:
  - a. The CPA/Firm selected is of known and demonstrable experience, expertise, and stature in conducting audits, of the kind and scope required under this regulation; and
  - b. The CPA/Firm selected must be licensed by the State Board of Accountancy.
5. The CNGC shall be responsible for communicating the status and/or results of the audit if the external independent audits, including the financial statements and independent auditor’s report, together with management’s letter(s), the AUP, and other documented auditor communications and/or reports, to the NIGC as follows:

- a. The CNGC shall submit two (2) paper copies or one (1) electronic copy of the aforementioned documents within 120 days of the gaming operation's fiscal year end.
  - b. If a gaming operation changes its fiscal year, the CNGC shall submit two (2) paper copies or one (1) electronic copy of the aforementioned documents for the stub period from the end of the previous fiscal year to the beginning of the new fiscal year. The submission must be sent to the NIGC within 120 days after the end of the stub period. Alternatively, the audit may incorporate the financial results of the stub period in the financial statements for the new business year.
  - c. If a gaming operation ceases to operate and the CNGC has terminated the facility license, the CNGC shall notify the NIGC in accordance with Facility Licensing Regulations and shall submit (2) two paper copies or one (1) electronic copy of the aforementioned documents covering the period since the period covered by the previous financial statements. The submission must be sent to the NIGC within 120 days after the cessation of gaming activity or upon completion of the gaming operation's fiscal year.
  - d. The annual independent audit and related reports required under paragraph (C)(5) must be concluded and reports released to the CNGC within 120 days of the gaming operation's fiscal year end or as otherwise indicated; however, the CPA/Firm may request, within a reasonable time frame, an extension where the circumstances justifying the extension request are beyond the CPA's/Enterprises' control, which must be approved by the CNGC and communicated to the NIGC.
6. For the separate audit required under paragraph (C)(3), the CNGC shall be responsible for communicating the status and/or results of the audit of Adjusted Gross Gaming Revenues and Exclusivity Fees to the SCA as follows:
- a. The CNGC shall submit one electronic copy of the aforementioned document within thirty (30) days of completion.
  - b. The audit required by paragraph (C)(6) must be concluded within five (5) months following the close of each calendar year.
  - c. The CPA/Firm may request, within a reasonable time frame, an extension where the circumstances justifying the extension request are beyond the CPA's/Enterprises' control, which must be approved by the CNGC and communicated to the SCA.

#### **D. SCOPE OF WORK.**

1. The independent CPA/Firm shall provide an annual audit of the financial statements of all gaming operations licensed by the CNGC for each fiscal year. The annual audit shall conform to Generally Accepted Auditing Standards (GAAS) and the standards applicable

to financial audits contained in Generally Accepted Government Auditing Standards (GAGAS).

2. If the CPA/Firm prepares the comparative financial statements on behalf of the Enterprise, preparation and fair presentation of the financial statements shall conform to Generally Accepted Accounting Principles (GAAP).
3. In accordance with paragraph (B)(5), the CPA/Firm shall be granted unrestricted access to inspect, examine, photocopy, and audit all papers, books, and records (including computer records) or persons and facilities for the purpose of completing the audits required under this regulation.
  - a. The CPA/Firm will provide a listing of agent(s)/representative(s) assigned to the audit(s), which shall include the full legal name, job title, and contact number, to the Enterprise and the CNGC for security purposes.
  - b. The CPA/Firm's agent(s)/representative(s) shall present official identification upon entering any secured location(s) necessary to perform the audits.
4. If the Enterprise has multiple gaming places, facilities, or locations on the Tribe's Indian lands regulated by the CNGC, the Enterprise may choose to consolidate the financial statements of the gaming places, facilities, or locations. The consolidated financial statements shall include consolidating schedules for each individual gaming place, facility, or location. The CPA/Firm shall express an opinion on the consolidated financial statements as a whole and subjects the accompanying financial information to the auditing procedures applicable to an audit of consolidated financial statements.
5. The financial statement audit shall include all gaming related contracts that result in purchases of supplies, services, or concessions for more than \$25,000 in any year (except contracts for professional legal or accounting services).
6. All expenditures and/or transfers of Gaming Revenue are subject to the limited purposes permitted under IGRA.
7. In conjunction with the annual independent financial statement audit, the CPA/Firm shall perform an "Agreed-Upon Procedures" (AUP) assessment to verify that each gaming operation is in compliance with the MICS, and/or TICS and SICS. The CPA/Firm may rely on internal audit to perform work related to the assessment in accordance with the AUP Scope of Work.
8. [Reserved for scope of AUP].

REF	CN TICS	542	NIGC Class III Guidance	543	Tribal - State Compact	OTB Compact	Other	Recommended Revisions		
	Section 1 - Definitions	542.1	542.2	BULLETIN 2018-3	543.1	543.2	543.3	Part 3. Definitions		
1.1	Purpose							As used in this Compact:		
	The purpose of these Tribal Internal Control Standards is to allow the Cherokee Nation Gaming Commission (CNGC) to ensure compliance with Federal law and Tribal State Compact standards for operational conduct of gaming activities on Indian land under the jurisdiction of the Cherokee Nation Tribal Government and the CNGC. The Tribal Internal Control Standards (TICS) meet the Minimum Internal Control Standards imposed by the National Indian Gaming Commission (NIGC).	542.1 What does this part cover?  This part establishes the minimum internal control standards for gaming operations on Indian land.		543.1 What does this part cover?  This part establishes the minimum internal control standards for the conduct of Class II games on Indian lands as defined in 25 U.S.C. 2701 et seq.			Minimum standards. These are the minimum standards and a TGRA may establish and implement additional controls that do not conflict with those set out in this part. (b) TICS. TGRAs must ensure that TICS are established and implemented that provide the level of control that equals or exceeds that applicable standards set forth in this part. 543.3(a)(b)			
1.2	Definitions									
	The definitions in this section shall apply to all sections of this document unless otherwise noted. These definitions are inclusive to terms used in Tribal-State compacts. In the event of a discrepancy between these definitions and those found in a Tribal-State Compact(s), the Compact(s) definition shall control.	542.2 What are the definitions for this part?  The definitions in this section shall apply to all sections of this part unless otherwise noted.		The definitions in this section apply to all sections of this part unless otherwise noted. 543.2					The definitions in this section shall apply to all sections of this document unless otherwise noted. <del>These definitions are inclusive to terms used in Tribal-State compacts. In the event of a discrepancy between these definitions and those found in a Tribal-State Compact(s), the Compact(s) definition shall control.</del>	
	<b>Account access card</b> – 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."		<b>Account access card means</b> 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."	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."						
	<b>Accountability</b> – All financial instruments, receivables, and patron deposits constituting the total amount for which the bankroll custodian is responsible at a given time.		<b>Accountability means</b> all items of cash, chips, coins, tokens, plaques, receivables, and customer deposits constituting the total amount for which the bankroll custodian is responsible at a given time.	Accountability. All financial instruments, receivables, and patron deposits constituting the total amount for which the bankroll custodian is responsible at a given time.						
								9. "Electronic accounting system" means an electronic system that provides a secure means to receive, store and access data and record critical functions and activities, as set forth in the State-Tribal Gaming Act.	<b>Accounting system</b> - an electronic system that provides a secure means to receive, store and access data and record critical functions and activities.	
			<b>Accumulated credit payout means</b> credit earned in a gaming machine that is paid to a customer manually in lieu of a machine payout.						<b>Accumulated credit payout</b> - credit earned in a gaming machine that is paid to a customer manually in lieu of a machine payout.	
	<b>Actual hold percentage</b> – the percentage calculated by dividing the win by the drop or coin-in/credits wagered/cash-in. Can be calculated for individual tables or gaming machines, type of table games, or gaming machine on a per-day or cumulative basis.		<b>Actual hold percentage means</b> 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.	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.						
	<b>Agent</b> - A person authorized by the gaming operation, as approved by the CNGC, to make decisions or perform assigned tasks or actions on behalf of the gaming operation.			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.				6. "Covered game employee" means any individual employed by the enterprise or a third party providing management services to the enterprise, whose responsibilities include the rendering of services with respect to the operation, maintenance or management of covered games. The term "covered game employee" includes, but is not limited to, the following: managers and assistant managers; accounting personnel; surveillance and security personnel; cashiers, supervisors, and floor personnel; cage personnel; and any other person whose employment duties require or authorize access to areas of the facility related to the conduct of covered games or the maintenance or storage of covered game components. This shall not include upper level tribal employees or tribe's elected officials so long as such individuals are not directly involved in the operation, maintenance, or management of covered game components. The enterprise may, at its discretion, include other persons employed at or in connection with the enterprise within the definition of covered game employee;	Gaming Employee means any natural person employed in the operation or management of the gaming operation, whether employed by or contracted to the Nation or by any person or enterprise providing on-site or off-site services to the Nation within or without the gaming facility.  CN LA17-14 §4.B. "Agent" and "Officially Licensed Agent" means any entity corporation, wholly or majority owned by the Nation, its parent, subsidiary, and/or affiliate companies that conducts or has responsibility for gaming activities.  CN LA17-14 §4.L. "Gaming Facility Employee" means any employee of a gaming facility engaged in gaming or gaming related activity.	Agent - A person/employee authorized by the gaming operation, as approved by the CNGC, to make decisions or perform assigned tasks or actions on behalf of the gaming operation.
								1. "Adjusted gross revenues" means the total receipts received from the play of all covered games minus all prize payouts. 2. "Annual oversight assessment" means the assessment described in subsection B of Part 11 of this Compact;	<b>Adjusted gross revenues</b> - the total receipts received from the play of all covered games minus all prize payouts.	
			<b>Ante means</b> a player's initial wager or predetermined contribution to the pot before the dealing of the first hand.						<b>Ante</b> - a player's initial wager or predetermined contribution to the pot before the dealing of the first hand.	
	<b>Automated payout</b> – payment issued by a machine.			Automated payout. Payment issued by a machine.						
			<b>Betting station means</b> The area designated in a pari-mutuel area that accepts wagers and pays winning bets.	Betting station. The area designated in a pari-mutuel area that accepts wagers and pays winning bets.					<del><b>Betting station</b>—the area designated in a pari-mutuel area that accepts wagers and pays winning bets.</del>	
			<b>Betting ticket means</b> 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).	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).					<del><b>Betting ticket</b>—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).</del>	
	<b>Bill acceptor</b> -means the device that accepts and reads cash by denomination in order to accurately register customer credits.		<b>Bill acceptor means</b> the device that accepts and reads cash by denomination in order to accurately register customer credits.	Bill acceptor. The device that accepts and reads cash by denomination in order to accurately register customer credits.					<b>Bill acceptor/validator</b> - means the device that accepts and reads cash by denomination and cash equivalents in order to accurately register customer credits.	
			<b>Bill acceptor canister means</b> the box attached to the bill acceptor used to contain cash received by bill acceptors.	Bill acceptor canister. The box attached to the bill acceptor used to contain cash received by bill acceptors.						

REF	CN TICS	542		NIGC Class III Guidance	543			Tribal - State Compact	OTB Compact	Other	Recommended Revisions
	Section 1 - Definitions	542.1	542.2	BULLETIN 2018-3	543.1	543.2	543.3	Part 3. Definitions			
				Bill acceptor canister content key. The key used to open the bill acceptor canisters.							
			<b>Bill acceptor canister release key</b> means the key used to release the bill acceptor canister from the acceptor device.	Bill acceptor canister release key. The key used to release the bill acceptor canister from the bill acceptor device.							
			<b>Bill acceptor canister storage rack key</b> means the key used to access the storage rack where bill acceptor canisters are secured.								
	<b>Bill acceptor drop</b> – cash contained in bill acceptor canisters.		<b>Bill acceptor drop means</b> cash contained in bill acceptor canisters.	Bill acceptor drop. Cash contained in bill acceptor canisters.							<del>Bill acceptor drop – cash contained in bill acceptor canisters.</del>
	<b>Bill-in meter</b> – a meter included on a gaming machine accepting cash that tracks the number of bills put in the machine.		<b>Bill in meter means</b> a meter included on a gaming machine accepting cash that tracks the number of bills put in the machine.	Bill in meter. A meter included on a gaming machine accepting cash that tracks the number of bills put in the machine.							
			<b>Boxperson means</b> the first-level supervisor who is responsible for directly participating in and supervising the operation and conduct of a craps game.	Boxperson. The first-level supervisor who is responsible for directly participating in and supervising the operation and conduct of a craps game.							Boxperson - the first-level supervisor who is responsible for directly participating in and supervising the operation and conduct of a craps game.
	<b>Breakage</b> – 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 Four Dollars and Twenty Five Cents (\$4.25) may be actually paid at Four Dollars and Twenty Cents (\$4.20) due to rounding.		<b>Breakage means</b> 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.	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.							<del>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 Four Dollars and Twenty Five Cents (\$4.25) may be actually paid at Four Dollars and Twenty Cents (\$4.20) due to rounding.</del>
	<b>Cage</b> – a secure work area within the gaming operation for cashiers, which may include a storage area for the operation's bankroll.		<b>Cage means</b> a secure work area within the gaming operation for cashiers and a storage area for the gaming operation bankroll.	Cage. A secure work area within the gaming operation for cashiers, which may include a storage area for the gaming operation bankroll.				Cage. A secure work area within the gaming operation for cashiers, which may include a storage area for the operation's bankroll.			
	<b>Cage accountability form</b> – an itemized list of the components that make up the cage accountability.		<b>Cage accountability form means</b> an itemized list of the components that make up the cage accountability.	Cage accountability form. An itemized list of the components that make up the cage accountability.							
			<b>Cage Credit means</b> advances in the form of cash or gaming chips made to customers at the cage. Documented by the players signing an IOU or a marker similar to a counter check.								Cage Credit - advances in the form of cash or gaming chips made to customers at the cage. Documented by the players signing an IOU or a marker similar to a counter check.
			<b>Cage marker form means</b> a document, signed by the customer, evidencing an extension of credit at the cage to the customer by the gaming operation.								Cage marker form - a document, signed by the customer, evidencing an extension of credit at the cage to the customer by the gaming operation.
			<b>Calibration module means</b> the section of a weigh scale used to set the scale to a specific amount or number of coins to be counted.								
			<b>Call bets means</b> a wager made without cash or chips, reserved for a known customer and includes marked bets (which are supplemental bets made during 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 or 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.	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.							Call bets - means a wager made without cash or chips, reserved for a known customer and includes marked bets (which are supplemental bets made during 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.
	<b>Card game</b> – a game in which the gaming operation is not party to wagers and from which the operation receives compensation in the form of a rake, a time buy-in, or other fee or payment from a player for the privilege of playing.		<b>Card game means</b> a game in which the gaming operation is not party to wagers and from which the gaming operation receives compensation in the form of a rake, a time buy-in, or other fee or payment from a player for the privilege of playing.					19. "Nonhouse-banked card games" means any card game in which the tribe has no interest in the outcome of the game, including games played in tournament formats and games in which the tribe collects a fee from the player for participating, and all bets are placed in a common pool or pot from which all player winnings, prizes and direct costs are paid. As provided herein, administrative fees may be charged by the tribe against any common pool in an amount equal to any fee paid the state; provided that the tribe may seed the pool as it determines necessary from time to time;			
	<b>Card room bank</b> – the operating fund assigned to the card room or main card room bank.		<b>Card room bank means</b> the operating fund assigned to the card room or main card room bank.								
	<b>Cash equivalents</b> – 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.			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.				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.			
	<b>Cashless system</b> – a system that performs cashless transactions and maintains records of those cashless transactions.			Cashless system. A system that performs cashless transactions and maintains records of those cashless transactions.				Cashless system. A system that performs cashless transactions and maintains records of those cashless transactions.			
	<b>Cashless transaction</b> – a movement of funds electronically from one component to another, such as to or from a patron deposit account.			Cashless transaction. A movement of funds electronically from one component to another, such as to or from a patron deposit account.				Cashless transaction. A movement of funds electronically from one component to another, such as to or from a patron deposit account.			
	<b>Cash-out ticket</b> – an instrument of generated by a gaming machine representing a cash amount owed to a customer at a specific gaming machine. This instrument may be wagered at other machines by depositing the cash-out ticket in the machine bill acceptor.		<b>Cash-out ticket means</b> an instrument of value generated by a gaming machine representing a cash amount owed to a customer at a specific gaming machine. This instrument may be wagered at other machines by depositing the cash-out ticket in the machine bill acceptor.					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.			Cash-out ticket/Voucher – an 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 gaming system, generated by a gaming machine representing a cash amount owed to a customer at a specific gaming machine. This instrument may be wagered at other machines by depositing the cash-out ticket in the machine bill acceptor.

REF	CN TICS	542	542	NIGC Class III Guidance	543	543	Tribal - State Compact	OTB Compact	Other	Recommended Revisions
	Section 1 - Definitions	542.1	542.2	BULLETIN 2018-3	543.1	543.2	Part 3. Definitions			
						<i>Voucher system.</i> 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.				Casino management system - A system that securely maintains records of cash-out tickets/vouchers and coupons; validates payment of cash-out tickets/vouchers; records successful or failed payments of cash-out tickets/vouchers and coupons; and controls the purging of expired cash-out tickets/vouchers and coupons.
	<b>Chips</b> – cash substitutes, in various denominations, issued by a gaming operation and used for wagering.		<b>Chips means</b> cash substitutes, in various denominations, issued by a gaming operation and used for wagering.	Chips. Cash substitutes, in various denominations, issued by a gaming operation and used for wagering.						
	<b>Class II gaming</b> – Class II gaming has the same meaning as defined in 25 U.S.C. 2703(7)(A).					<i>Class II gaming.</i> Class II gaming has the same meaning as defined in 25 U.S.C. 2703(7)(A).			CN LA17-14 §4.D. "Class II Gaming" means: (1) Bingo or lotto (whether or not electronic, computer, or other technological aids are used) when played: (a) Play for prizes with cards bearing numbers or other designations; (b) Cover numbers or designations when object, similarly numbered or designated, are drawn or electronically determined; and (c) Win the game by being the first person to cover a designated pattern on such cards. (2) If played in the same location as bingo or lotto, Class II gaming includes: (a) Pull-tabs, punch boards, tip jars, instant bingo, and other games similar to bingo; and (b) Non-banking games that: (i) State law explicitly authorizes, or does not explicitly prohibit, and are played legally anywhere in the state; and (ii) Play in conformity with state laws and regulations concerning hours, periods of operation, and limitations on wagers and pot sizes.	
	<b>Class II gaming system</b> – 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.					<i>Class II gaming system.</i> 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	3. "Central computer" means a computer to which player terminals are linked to allow competition in electronic bonanza-style bingo games;			
								Class III Gaming means all forms of gaming defined in 25 U.S.C. §2703 (8).  Limited Class III Gaming means off-track betting.	CN LA17-14 §4.E. "Class III Gaming" includes all those forms of gaming that are not Class I or Class II gaming.  IGRA 2703(8) The term "class III gaming" means all forms of gaming that are not class I gaming or class II gaming.	<b>Class III/Covered gaming</b> - means all forms of gaming that are not strictly class I gaming or class II gaming, as defined by any Tribal State Compact to which the Nation is a party.
	<b>Coin-in meter</b> – meter that displays the total amount wagered in a gaming machine that includes coins-in and credits played.		<b>Coin-in meter means</b> the meter that displays the total amount wagered in a gaming machine that includes coins-in and credits played.	Coin-in meter. The meter that displays the total amount wagered in a gaming machine that includes coins-in and credits played.						
	<b>Coin room</b> – an area where coins and tokens are stored.		<b>Coin room means</b> an area where coins and tokens are stored.	Coin room. An area where coins and tokens are stored.						<del>Coin room – an area where coins and tokens are stored.</del>
	<b>CNGC</b> – (Cherokee Nation Gaming Commission) the tribally designated entity responsible for gaming regulation. In accordance with Cherokee Nation Code Annotated Title 4, the Cherokee Nation Gaming Commission is the Tribal Gaming Regulatory Authority (TGRA) and designated as the responsible party for gaming regulation.		<b>Tribal gaming regulatory authority means</b> the tribally designated entity responsible for gaming regulation.			TGRA. Tribal gaming regulatory authority, which is the entity authorized by tribal law to regulate gaming conducted pursuant to the Indian Gaming Regulatory Act.	26. "Tribal Compliance Agency" ("TCA") means the tribal governmental agency that has the authority to carry out the tribe's regulatory and oversight responsibilities under this Compact. Unless and until otherwise designated by the tribe, the TCA shall be the Cherokee Nation Gaming Commission. No covered game employee may be a member or employee of the TCA. The tribe shall have the ultimate responsibility for ensuring that the TCA fulfills its responsibilities under this Compact. The members of the TCA shall be subject to background investigations and licensed to the extent required by any tribal or federal law, and in accordance with subsection 8 of Part 7 of this Compact. The tribe shall ensure that all TCA officers and agents are qualified for such position and receive ongoing training to obtain and maintain skills that are sufficient to carry out their responsibilities in accordance with industry standards;	Cherokee Nation Gaming Commission means the person or persons appointed by the Nation to be responsible for regulatory oversight of the Nation's gaming.	CN LA17-14 §4.H. "Gaming Commission" means the Cherokee Nation Gaming Commission.	
	<b>Compact</b> – means the "Tribal Gaming Compact" between the Cherokee Nation and the State of Oklahoma, as approved on December 28, 2004.						4. "Compact" means this Tribal Gaming Compact between the state and the tribe entered into pursuant to Sections 21 and 22 of the State-Tribal Gaming Act;	Compact means this document and any appendices attached hereto.	CN LA17-14 §4. F. "Compact" means any agreement entered into between the Cherokee Nation and the State of Oklahoma, as approved by the Secretary of the Interior, for the purposes of conducting Class III gaming. Any such agreement shall only affect the scope of Class III gaming activities.	Compact – means the "Tribal Gaming Compact" or any other agreement and/or appendices thereto between the Cherokee Nation and the State of Oklahoma, as approved on <del>December 28, 2004</del> for the purposes of conducting Class III gaming.
	<b>Complimentary services and items</b> – services and items provided at no cost, or at a reduced cost, to a patron at the discretion of an agent on behalf of the gaming operation or by a third party on behalf of the operation. Services and items may include, but are not limited to, travel, lodging, food, beverages, or entertainment expenses. Complimentary services and items exclude any services and/or items provided, at no cost or at a reduced cost, to a person for business and/or governmental purposes, which are categorized and treated as business expenses of the gaming operation.		<b>Complimentary means</b> a service or item provided at no cost, or at a reduced cost, to a customer.	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 operation. Services and items may include, but are not limited to, travel, lodging, food, beverages, or entertainment expenses.		<i>Complimentary services and items.</i> 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 operation. Services and items may include, but are not limited to, travel, lodging, food, beverages, or entertainment expenses.				<b>Complimentary services and items</b> – services and items provided at no cost, or at a reduced cost, to a patron at the discretion of an agent on behalf of the gaming operation or by a third party on behalf of the operation. Services and items may include, but are not limited to, travel, lodging, food, beverages, or entertainment expenses. <del>Complimentary services and items exclude any services and/or items provided, at no cost or at a reduced cost, to a person for business and/or governmental purposes, which are categorized and treated as business expenses of the gaming operation.</del>
	<b>Controls</b> – means Systems of Internal Control Standards, established by gaming operations or enterprise and subject to approve by CNGC.									<del>Controls – means Systems of Internal Control Standards established by gaming operations or enterprise and subject to approve by CNGC.</del>
	<b>Count</b> – the act of counting and recording the drop and/or other funds. Also, the total funds counted for a particular game, player interface, gaming machine, shift, or other period.		<b>Count means</b> the total funds counted for a particular game, gaming machine, shift, or other period.	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.		<i>Count.</i> 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.				



REF	CN TICS	542	NIGC Class III Guidance	543	Tribal - State Compact	OTB Compact	Other	Recommended Revisions	
	Section 1 - Definitions	542.1	542.2	BULLETIN 2018-3	543.1	543.2	543.3	Part 3. Definitions	
	<b>Count room</b> – a secured room where the cash drop and cash equivalents from gaming machines, table games, or other games are transported to and counted.		<b>Count room means</b> a room where the coin and cash drop from gaming machines, table games, or other games are transported to and counted.	Count room. A secured room where the count is performed in which the cash and cash equivalents are counted.		<b>Count room.</b> A secured room where the count is performed in which the cash and cash equivalents are counted.			Count room – a secured room where the count is performed in which the cash drop- cash and cash equivalents from gaming machines, table games, or other games are transported to and are counted.
	<b>Count team</b> – personnel that perform either the count of the gaming machine drop and/or the table game drop.		<b>Count team means</b> personnel that perform either the count of the gaming machine drop and/or the table game drop.	Count team. Personnel that perform either the count of the gaming machine drop and/or the table game drop.					
	<b>Counter check</b> – a form provided by the gaming operation for the customer to use in lieu of a personal check.		<b>Counter check means</b> a form provided by the gaming operation for the customer to use in lieu of a personal check.	Counter check. A form provided by the gaming operation for the customer to use in lieu of a personal check.					
	<b>Counter game</b> – a game in which the gaming operation is a party to wagers and wherein the operation documents all wagering activity. The term includes, but is not limited to, bingo, keno, and pari-mutuel race books. The term does not include table games, card games and gaming machines.		<b>Counter game means</b> a game in which the gaming operation is a party to wagers and wherein the operation documents all wagering activity. The term includes, but is not limited to, bingo, keno, and pari-mutuel race books. The term does not include table games, card games and gaming machines. (Adopted May 11, 2006)						
	<b>Coupon</b> - 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.			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.		<b>Coupon.</b> 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.			
	<b>Covered game</b> – means the following games conducted in accordance with the standards, as applicable, set forth in Sections 11 through 18 of the State-Tribal Gaming Act: an electronic bonanza-style bingo game, an electronic amusement game, an electronic instant bingo game, nonhouse-banked card games; any other game, if the operation of such game by a tribe would require a compact and if such game has been: (i) approved by the Oklahoma Horse Racing Commission for use by an organizational licensee, (ii) approved by state legislation for use by any person or entity, or (iii) approved by amendment of the State-Tribal Gaming Act; and upon election by the tribe by written supplement to this Compact, any Class II game in use by the tribe, provided that no exclusivity payments shall be required for the operation of such Class II game.						5. "Covered game" means the following games conducted in accordance with the standards, as applicable, set forth in Sections 11 through 18 of the State-Tribal Gaming Act: an electronic bonanza-style bingo game, an electronic amusement game, an electronic instant bingo game, nonhouse-banked card games; any other game, if the operation of such game by a tribe would require a compact and if such game has been: (i) approved by the Oklahoma Horse Racing Commission for use by an organizational licensee, (ii) approved by state legislation for use by any person or entity, or (iii) approved by amendment of the State-Tribal Gaming Act; and upon election by the tribe by written supplement to this Compact, any Class II game in use by the tribe, provided that no exclusivity payments shall be required for the operation of such Class II game.		<del>Covered game – means the following games conducted in accordance with the standards, as applicable, set forth in Sections 11 through 18 of the State-Tribal Gaming Act: an electronic bonanza-style bingo game, an electronic amusement game, an electronic instant bingo game, nonhouse-banked card games; any other game, if the operation of such game by a tribe would require a compact and if such game has been: (i) approved by the Oklahoma Horse Racing Commission for use by an organizational licensee, (ii) approved by state legislation for use by any person or entity, or (iii) approved by amendment of the State-Tribal Gaming Act; and upon election by the tribe by written supplement to this Compact, any Class II game in use by the tribe, provided that no exclusivity payments shall be required for the operation of such Class II game.</del>
	<b>Credit</b> – the right granted by a gaming operation to a customer to defer payment of debt or to incur debt and defer its payment.		<b>Credit means</b> the right granted by a gaming operation to a customer to defer payment of debt or to incur debt and defer its payment.	Credit. The right granted by a gaming operation to a customer to defer payment of debt or to incur debt and defer its payment.					
			<b>Credit limit means</b> the maximum dollar amount of credit assigned to a customer by the gaming operation.	Credit limit. The maximum dollar amount of credit assigned to a customer by the gaming operation.					<b>Credit limit</b> - the maximum dollar amount of credit assigned to a customer by the gaming operation.
	<b>Credit slip</b> – a form used to record 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 a bankroll.		<b>Credit slip means</b> a form used to record either: (1) The return of chips from a gaming table to the cage; or (2) The transfer of IOUs, markers, or negotiable checks from a gaming table to a cage or bankroll.	Credit slip. A form used to record either: (1) The return of chips from a gaming table to the cage; or (2) The transfer of IOUs, markers, or negotiable checks from a gaming table to a cage or bankroll.					
	<b>Currency cassette</b> – A compartment that contains a specified denomination of currency. Currency cassettes are inserted into kiosks, allowing them to dispense currency.					<b>Currency cassette.</b> A compartment that contains a specified denomination of currency. Currency cassettes are inserted into kiosks, allowing them to dispense currency.			
	<b>Customer deposits</b> – the amounts placed with a cage cashier by customers for the customers' use at a future time.		<b>Customer deposits means</b> the amounts placed with a cage cashier by customers for the customers' use at a future time.						
	<b>Deal</b> – a specific pull tab game that has a specific serial number associated with each game.		<b>Deal means</b> a specific pull tab game that has a specific serial number associated with each game.						
	<b>Dealer</b> – an employee who operates a game, individually or as part of a crew, administering house rules and making payouts.		<b>Dealer means</b> an employee who operates a game, individually or as part of a crew, administering house rules and making payouts.	Dealer. An employee who operates a game, individually or as part of a crew, administering house rules and making payouts.					
	<b>Dedicated camera</b> – a video camera that continuously records a specific activity.		<b>Dedicated camera means</b> a video camera required to continuously record a specific activity.			<b>Dedicated camera.</b> A video camera that continuously records a specific activity.			
			<b>Deskman means</b> a person who authorizes payment of winning tickets and verifies payouts for keno games.	Deskman. A person who authorizes payment of winning tickets and verifies payouts for keno games.					
			<b>Draw ticket means</b> a blank keno ticket whose numbers are punched out when balls are drawn for the game. Used to verify winning tickets.	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.					
	<b>Documents</b> – books, records, electronic, magnetic and computer media documents and other writings and materials, copies thereof, and information contained therein.						7. "Documents" means books, records, electronic, magnetic and computer media documents and other writings and materials, copies thereof, and information contained therein;		

REF	CN TICS	542	542.1	542.2	NIGC Class III Guidance	BULLETIN 2018-3	543.1	543.2	543.3	Tribal - State Compact	Part 3. Definitions	OTB Compact	Other	Recommended Revisions
	<b>Section 1 - Definitions</b>													
	<b>Drop (for gaming machines)</b> –means the total amount of cash, cash-out tickets, coupons, coins, and tokens removed from drop boxes/financial instrument storage components.			<b>Drop (for gaming machines), means</b> the total amount of cash, cash-out tickets, coupons, coins, and tokens removed from drop boxes and/or bill acceptor canisters.  <b>Bill Acceptor Drop</b> means cash contained in bill acceptor canisters.	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.			<b>Gaming machine count means</b> the total amount of coins, tokens, and cash removed from a gaming machine. The amount counted is entered on the Gaming Machine Count Sheet and is considered the drop. Also, the procedure of counting the coins, tokens, and cash or the process of verifying gaming machine coin and token inventory.						<b>Drop (for gaming machines)</b> – <del>means</del> the total amount of cash, cash-out tickets, and coupons, <del>coins, and tokens</del> removed from <del>drop boxes/financial</del> casino instrument storage <del>components</del> containers.
	<b>Drop (for kiosks)</b> – the total amount of gaming instruments/financial instruments removed an electronic kiosk.													<b>Drop (for kiosks)</b> – the total amount of <del>gaming instruments/</del> financial instruments removed from an electronic kiosk.
	<b>Drop (for table games)</b> – means the total amount of cash, chips, and tokens removed from drop boxes/financial instrument storage components, plus the amount of credit issued at the tables.			<b>Drop (for table games), means</b> the total amount of cash, chips, and tokens removed from drop boxes, plus the amount of credit issued at the tables.	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.									<b>Drop (for table games)</b> – <del>means</del> the total amount of cash, chips, <del>coins,</del> and tokens removed from <del>drop boxes/</del> casino financial instrument storage <del>containers</del> components, plus the amount of credit issued at the tables.
	<b>Drop box</b> – Drop box means a locked container affixed to the gaming table into which the drop is placed. The game type, table number, and shift are indicated on the box.			<b>Drop box means</b> a locked container affixed to the gaming table into which the drop is placed. The game type, table number, and shift are indicated on the box.	Drop box. A locked container affixed to the gaming table into which the drop is placed. The game type, table number, and shift are indicated on the box.			<b>Drop box.</b> A locked container in which cash or cash equivalents are placed at the time of a transaction, typically used in card games.						<b>Drop box</b> – <del>Drop box means a locked container affixed to the gaming table into which the drop is placed. The game type, table number, and shift are indicated on the box.</del>
	<b>Drop box contents keys</b> – the key used to open drop boxes.			<b>Drop box contents keys means</b> the key used to open drop boxes.	Drop box contents keys. The key used to open drop boxes.									<b>Drop box contents keys</b> – <del>the key used to open drop boxes.</del>
	<b>Drop box release keys</b> – the key used to release drop boxes from tables.			<b>Drop box release keys means</b> the key used to release drop boxes from tables.	Drop box release keys. The key used to release drop boxes from tables.									<b>Drop box release keys</b> – <del>the key used to release drop boxes from tables.</del>
				<b>Drop box storage rack keys means</b> the key used to access the storage rack where drop boxes are secured.										<b>Drop box storage rack keys</b> – <del>the key used to access the storage rack where drop boxes are secured.</del>
				<b>Drop bucket means</b> a container located in the drop cabinet (or in a secured portion of the gaming machine in coinless/cashless configurations) for the purpose of collecting coins, tokens, cash-out tickets, and coupons from the gaming machine.										
	<b>Drop cabinet</b> – the wooden or metal base of the gaming machine that contains the gaming machine drop bucket.			<b>Drop cabinet means</b> the wooden or metal base of the gaming machine that contains the machine drop bucket.	Drop cabinet. The wooden or metal base of the gaming machine that contains the gaming machine drop bucket.									<b>Drop cabinet</b> – <del>the wooden or metal base of the gaming machine that contains the gaming machine drop bucket.</del>
	<b>Drop period</b> – the period of time that occurs between sequential drops.			<b>Drop period means</b> the period of time that occurs between sequential drops. (Adopted May 4, 2005).	Drop period. The period of time that occurs between sequential drops.									
	<b>Drop proceeds</b> – the total amount of financial instruments removed from drop boxes and financial instrument storage components.				Drop proceeds. The total amount of financial instruments removed from drop boxes and bill acceptor canisters.			<b>Drop proceeds.</b> The total amount of financial instruments removed from drop boxes and financial instrument storage components.						<b>Drop proceeds</b> – the total amount of <del>financial casino</del> instruments removed from <del>drop boxes and financial</del> casino instrument storage <del>containers</del> components.
	<b>Earned and unearned take</b> – 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.			<b>Earned and unearned take means</b> 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.	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.									<b>Earned and unearned take</b> – <del>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.</del>
	<b>EPROM or programmable storage media</b> – EPROM means erasable programmable read-only memory or other equivalent game software media.			<b>EPROM means</b> erasable programmable read only memory or other equivalent game software media.										
	<b>Exception report</b> – a listing of occurrences, transactions or items that fall outside a predetermined range of acceptability.				Exception report. A listing of occurrences, transactions or items that fall outside a predetermined range of acceptability.			<b>Exception report.</b> A listing of occurrences, transactions or items that fall outside a predetermined range of acceptability.						
					Financial Accounting Standards Board (FASB). Generally accepted accounting principles used by private and for-profit corporations that are not considered governmental entities. See GASB below for tribal governmental entities.									
	<b>Fill</b> – a transaction whereby a supply of chips, coins, or tokens is transferred from a bankroll to a table game or gaming machine.			<b>Fill means</b> a transaction whereby a supply of chips, coins, or tokens is transferred from a bankroll to a table game or gaming machine.	Fill. A transaction whereby a supply of chips, coins, or tokens is transferred from a bankroll to a table game or gaming machine.									<b>Fill</b> – a transaction whereby a supply of chips, coins, or tokens is transferred from a bankroll to a table game <del>or gaming machine.</del>
	<b>Fill slip</b> – a document evidencing a fill.			<b>Fill slip means</b> a document evidencing a fill.	Fill slip. A document evidencing a fill.									
	<b>Financial instrument</b> – Any tangible item of value tendered in game play, including, but not limited to bills, coins, vouchers, and coupons.				Financial instrument. Any tangible item of value tendered in game play, including, but not limited to bills, coins, vouchers, and coupons.			<b>Financial instrument.</b> Any tangible item of value tendered in Class II game play, including, but not limited to bills, coins, vouchers, and coupons.						<b>Casino Financial instrument</b> – Any tangible item of value tendered in game play, including, but not limited to bills, coins, vouchers, and coupons.
	<b>Financial Instrument Storage Component</b> – Any component that stores financial instruments, such as a drop box, but typically used in connection with gaming systems.			<b>Bill acceptor canister means</b> the box attached to the bill acceptor used to contain cash received by bill acceptors.	Financial instrument storage component. Any component that stores financial instruments, such as a drop box.			<b>Financial Instrument Storage Component.</b> Any component that stores financial instruments, such as a drop box, but typically used in connection with player interfaces.						<b>Casino Financial Instrument Storage Container Component</b> – Any <del>container</del> component that stores <del>casino financial</del> instruments, such as a drop box, but typically used in connection with gaming systems.
	<b>Financial instrument storage component release key</b> - means the key used to release the storage component from the acceptor device.			<b>Bill acceptor canister release key means</b> the key used to release the bill acceptor canister from the acceptor device.										<b>Casino Financial instrument storage container component release key</b> - <del>means</del> the key used to release the storage <del>container</del> component from the acceptor device.
	<b>Financial instrument storage component storage rack key</b> - means the key used to access the storage rack where storage components are secured.			<b>Bill acceptor canister storage rack key means</b> the key used to access the storage rack where bill acceptor canisters are secured.										<b>Casino Financial instrument storage container component storage rack key</b> - <del>means</del> the key used to access the storage rack where storage <del>containers</del> components are secured.
	<b>Flare</b> – the information sheet provided by the manufacturer that sets forth the rules at a particular pull tab game and that is associated with a specific deal of pull tabs. The flare shall contain the following information: Name of the game;			<b>Flare means</b> the information sheet provided by the manufacturer that sets forth the rules at a particular pull tab game and that is associated with a specific deal of pull tabs. The flare shall contain the following information: (1) Name of the game;										



REF	CN TICS	542	542	NIGC Class III Guidance	543	543	543	Tribal - State Compact	OTB Compact	Other	Recommended Revisions
	<b>Section 1 - Definitions</b>	<b>542.1</b>	<b>542.2</b>	<b>BULLETIN 2018-3</b>	<b>543.1</b>	<b>543.2</b>	<b>543.3</b>	<b>Part 3. Definitions</b>			
2	Manufacturer name or manufacturer's logo;		(2) Manufacturer name or manufacturer's logo;								
3	Ticket count; and,		(3) Ticket count; and,								
4	Prize structure, which shall include the number of winning pull tabs by denomination, with their respective winning symbols, numbers or both.		(4) Prize structure, which shall include the number of winning pull tabs by denomination, with their respective winning symbols, numbers or both.								
	<b>Future wagers</b> – bets on races to be run in the future (e.g., Kentucky Derby).		<b>Future wagers, means</b> bets on races to be run in the future (e.g., Kentucky Derby).	Future wagers. Bets on races to be run in the future (e.g., Kentucky Derby).							<b>Future wagers—bets on races to be run in the future (e.g., Kentucky Derby).</b>
								15. "Game play credits" means a method of representing value obtained from the exchange of cash or cash equivalents, or earned as a prize, in connection with electronic gaming. Game play credits may be redeemed for cash or cash equivalents.			<b>Game play credits</b> - a method of representing value obtained from the exchange of cash or cash equivalents, or earned as a prize, in connection with electronic gaming. Game play credits may be redeemed for cash or cash equivalents.
	<b>Game server</b> – an electronic selection device, utilizing a random number generator.		<b>Game server, means</b> an electronic selection device, utilizing a random number generator.					3. "Central computer" means a computer to which player terminals are linked to allow competition in electronic bonanza-style bingo games;			
									Gaming Facility means any room or rooms where off-track bets authorized by this Compact are placed.	CN LA17-14 §4.K. "Gaming Facility" means any premises, buildings, facilities, improvements, and/or equipment used or maintained in connection with the conduct of gaming, including but not limited to the storage of gaming equipment and/or materials and directly tied to the gaming operation/facility. This definition shall not include non-gaming operations, even if such operations are within the same building as gaming operations.	
									"Gaming Operation" means the gaming authorized by the Nation within Nation's Indian country by this Compact.	CN LA 17-14 §4.U. "Nation" or "Tribe" means the Cherokee Nation.	
									"Nation" means the Cherokee Nation, its authorized officials, agents and representatives and includes Cherokee Nation Enterprises, LLC, a wholly owned tribally chartered Cherokee limited liability company whose principal function is the management of Cherokee gaming interests.		
	<b>Gaming device/component</b> – any component of the gaming system, required to conduct gaming on a gaming machine or technological aid used to conduct gaming activities, which may or may not include the machine/interface itself.										CN LA17-14 §4.J. "Gaming Equipment" means all electronic, electro-mechanical, mechanical, or other physical components utilized in the play of Class II and Class III games.
	<b>Gaming machine/player interface</b> – the device of a gaming system that directly allows player interaction or participation in a gaming activity.		<b>Gaming machine, means</b> 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. (Revised May 4, 2005)	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.			<b>Player interface.</b> Any components(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.				
	<b>Gaming machine analysis report</b> – a report prepared that compares theoretical to actual hold by a gaming machine on a monthly or other periodic basis.		<b>Gaming machine analysis report, means</b> a report prepared that compares theoretical to actual hold by a gaming machine on a monthly or other periodic basis.	Gaming machine analysis report. A report prepared that compares theoretical to actual hold by a gaming machine on a monthly or other periodic basis.							
			<b>Gaming machine booths and change banks, means</b> 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.	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.							<b>Gaming machine booths and change banks</b> - 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.
			<b>Gaming machine count, means</b> the total amount of coins, tokens, and cash removed from a gaming machine. The amount counted is entered on the Gaming Machine Count Sheet and is considered the drop. Also, the procedure of counting the coins, tokens, and cash or the process of verifying gaming machine coin and token inventory.								<b>Gaming machine count</b> - the total amount of cash removed from a gaming machine. The amount counted is entered on the Gaming Machine/Soft Count Sheet and is considered the drop.
	<b>Gaming machine pay table</b> – the reel strip combinations illustrated on the face of the gaming machine that can identify payouts of designated coin amounts.		<b>Gaming machine pay table, means</b> the reel strip combinations illustrated on the face of the gaming machine that can identify payouts of designated coin amounts.								

REF	CN TICS	542		NIGC Class III Guidance	543			Tribal - State Compact	OTB Compact	Other	Recommended Revisions
	Section 1 - Definitions	542.1	542.2	BULLETIN 2018-3	543.1	543.2	543.3	Part 3. Definitions			
								13. "Enterprise" means the tribe or the tribal agency or section of tribal management with direct responsibility for the conduct of covered games, the tribal business enterprise that conducts covered games, or a person, corporation or other entity that has entered into a management contract with the tribe to conduct covered games, in accordance with IGRA. <b>The names, addresses and identifying information of any covered game employees shall be forwarded to the SCA at least annually.</b> In any event, the tribe shall have the ultimate responsibility for ensuring that the tribe or enterprise fulfills the responsibilities under this Compact. For purposes of enforcement, the tribe is deemed to have made all promises for the enterprise;			<b>Enterprise</b> - the tribe or the tribal agency or section of tribal management with direct responsibility for the conduct of gaming, or the tribal business enterprise that conducts gaming.
								14. "Facility" means any building of the tribe in which covered authorized by this Compact are conducted by the enterprise, located on Indian lands as defined by IGRA. The tribe shall have the ultimate responsibility for ensuring that a facility conforms to the Compact as required herein;			<b>Facility</b> - any building of the tribe in which covered authorized by this Compact are conducted by the enterprise, located on Indian lands as defined by IGRA. The tribe shall have the ultimate responsibility for ensuring that a facility conforms to the Compact as required herein
			<b>Gaming operation accounts receivable (for gaming operation credit) means</b> credit extended to gaming operation customers in the form of markers, returned checks, or other credit instruments that have not been repaid.								<b>Gaming operation accounts receivable (for gaming operation credit)</b> - credit extended to gaming operation customers in the form of markers, returned checks, or other credit instruments that have not been repaid.
	<b>Gaming promotion</b> - Any promotional activity or award that requires game play as a condition of eligibility.							<b>Gaming promotion.</b> Any promotional activity or award that requires game play as a condition of eligibility.			
	<b>Gaming system</b> – any system used to conduct gaming on a gaming machine or technological aid used to conduct gaming activities, inclusive of any and all support systems (both hardware and software).							<b>Class II Gaming System.</b> 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.  <b>Voucher system.</b> 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.			CN LA 17-14 §4.N. "Gaming System" means 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 or any Class III games, inclusive of any and all support systems, player tracking and gaming accounting functions.  <b>Gaming system</b> – 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 or any Class III games, inclusive of any and all support systems, player tracking and gaming accounting functions.
	<b>Generally Accepted Accounting Principles (GAAP)</b> - A widely accepted set of rules, conventions, standards, and procedures for reporting financial information, as established by the Financial Accounting Standards Board (FASB), including, but not limited to, the standards for casino accounting published by the American Institute of Certified Public Accountants (AICPA).			Generally Accepted Accounting Principles (GAAP). A widely accepted set of rules, conventions, standards, and procedures for reporting financial information, as established by the Financial Accounting Standards Board (FASB), including, but not limited to, the standards for casino accounting published by the American Institute of Certified Public Accountants (AICPA).				<b>Generally Accepted Accounting Principles (GAAP).</b> A widely accepted set of rules, conventions, standards, and procedures for reporting financial information, as established by the Financial Accounting Standards Board (FASB), including, but not limited to, the standards for casino accounting published by the American Institute of Certified Public Accountants (AICPA).			<b>Generally Accepted Accounting Principles (GAAP)</b> - A widely accepted set of rules, conventions, standards, and procedures for reporting financial information, as established by the Financial Accounting Standards Board (FASB), including, but not limited to, the <b>Audit &amp; Accounting Guide for Gaming the standards for casino-accounting</b> published by the American Institute of Certified Public Accountants (AICPA).
	<b>Generally Accepted Auditing Standards (GAAS)</b> - A widely accepted set of standards that provide a measure of audit quality and the objectives to be achieved in an audit, as established by the Auditing Standards Board of the American Institute of Certified Public Accountants (AICPA).			Generally Accepted Auditing Standards (GAAS). A widely accepted set of standards that provide a measure of audit quality and the objectives to be achieved in an audit, as established by the Auditing Standards Board of the American Institute of Certified Public Accountants (AICPA).				<b>Generally Accepted Auditing Standards (GAAS).</b> A widely accepted set of standards that provide a measure of audit quality and the objectives to be achieved in an audit, as established by the Auditing Standards Board of the American Institute of Certified Public Accountants (AICPA).			
	<b>Governmental Accounting Standards Board (GASB)</b> - Generally accepted accounting principles used by state and local governments.			Governmental Accounting Standards Board (GASB). Generally accepted accounting principles used by state and local governments.				<b>Governmental Accounting Standards Board (GASB).</b> Generally accepted accounting principles used by state and local governments.			
	<b>Gross gaming revenue</b> – 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.		<b>Gross gaming revenue, means</b> 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.	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.							
	<b>Hold</b> – the relationship of win to coin-in for gaming machines and win to drop for table games.		<b>Hold means</b> the relationship of win to coin-in for gaming machines and win to drop for table games.	Hold. The relationship of win to coin-in for gaming machines and win to drop for table games.							
	<b>Hub</b> – 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.		<b>Hub means</b> 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.	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.							<b>Hub</b> —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.
	<b>Independent</b> – 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.			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.				<b>Independent.</b> 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.			

REF	CN TICS	542	542	NIGC Class III Guidance	543	543	543	Tribal - State Compact	OTB Compact	Other	Recommended Revisions
	Section 1 - Definitions	542.1	542.2	BULLETIN 2018-3	543.1	543.2	543.3	Part 3. Definitions			
								17. "Independent testing laboratory" means a laboratory of national reputation that is demonstrably competent and qualified to scientifically test and evaluate devices for compliance with this Compact and to otherwise perform the functions assigned to it in this Compact. An independent testing laboratory shall not be owned or controlled by the tribe, the enterprise, an organizational licensee as defined in the State-Tribal Gaming Act, the state, or any manufacturer, supplier or operator of gaming devices. The selection of an independent testing laboratory for any purpose under this Compact shall be made from a list of one or more laboratories mutually agreed upon by the parties; provided that the parties hereby agree that any laboratory upon which the National Indian Gaming Commission has relied for such testing may be utilized for testing required by this Compact;			<del>Independent testing laboratory</del> - a laboratory of national reputation that is demonstrably competent and qualified to scientifically test and evaluate devices for compliance with established applicable technical standards. <del>with this Compact and to otherwise perform the functions assigned to it in this Compact.</del> An independent testing laboratory shall meet the provisions required under 25 CFR 547 and Tribal Gaming Compact provisions. <del>not be owned or controlled by the tribe, the enterprise, an organizational licensee as defined in the State-Tribal Gaming Act, the state, or any manufacturer, supplier or operator of gaming devices. The selection of an independent testing laboratory for any purpose under this Compact shall be made from a list of one or more laboratories mutually agreed upon by the parties; provided that the parties hereby agree that any laboratory upon which the National Indian Gaming Commission has relied for such testing may be utilized for testing required by this Compact.</del>
								18. "IGRA" means the Indian Gaming Regulatory Act,	Act means the Indian Gaming Regulatory Act, Pub. L. 100-497, Oct. 17, 1988, 102 Stat. 2467 codified at 25 U.S.C. §2701 et seq., 18 U.S.C. §1166 to 1168.	CN LA 17-14 §4.P. "IGRA" means the Indian Gaming Regulatory Act of 1988, Public Law 100-497, as codified at 25 U.S.C. §2701 et. Seq., as amended.	IGRA - Indian Gaming Regulatory Act.
	<b>Internal audit</b> – 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 (1) operation within a tribe's gaming operation holdings.		<b>Internal audit means</b> 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.	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.							
			<b>Issue slip means</b> a copy of a credit instrument that is retained for numerical sequence control purposes.	Issue slip. A copy of a credit instrument that is retained for numerical sequence control purposes.							<b>Issue slip</b> - a copy of a credit instrument that is retained for numerical sequence control purposes.
	<b>Jackpot payout</b> – Jackpot payout means the portion of a jackpot paid by gaming machine personnel. The amount is usually determined as the difference between the total posted jackpot amount and the coins paid out by the machine. May also be the total amount of the jackpot.		<b>Jackpot payout means</b> the portion of a jackpot paid by gaming machine personnel. The amount is usually determined as the difference between the total posted jackpot amount and the coins paid out by the machine. May also be the total amount of the jackpot.	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.							<b>Jackpot payout</b> – <del>Jackpot payout means</del> 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 <del>coins paid out</del> accumulated credit paid by the machine. May also be the total amount of the jackpot.
	<b>Kiosk</b> – a device capable of redeeming vouchers and/or wagering credits or initiating electronic transfers of money to or from a patron deposit account.					<b>Kiosk</b> A device capable of redeeming vouchers and/or wagering credits or initiating electronic transfers of money to or from a patron deposit account.					
	<b>Lammer</b> – 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.		<b>Lammer button means</b> 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.	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.							
				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.		<b>Lines of credit.</b> 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.					<b>Lines of credit</b> - 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.
	<b>Linked electronic game</b> – any game linked to two (2) or more gaming operations that are physically separate and not regulated by the same Tribal gaming regulatory authority.		<b>Linked electronic game means</b> any game linked to two (2) or more gaming operations that are physically separate and not regulated by the same Tribal gaming regulatory authority.								
	<b>Main card room bank</b> – a fund of cash, coin, and chips used primarily for poker and pan card game areas. It is used to make even cash transfers between various games as needed. It may be used similarly in other areas of the gaming operation.		<b>Main card room bank means</b> a fund of cash, coin, and chips used primarily for poker and pan card game areas. Used to make even cash transfers between various games as needed. May be used similarly in other areas of the gaming operation.								
	<b>Manual payout</b> – any non-automated payout.			Manual payout. Any non-automated payout.		<b>Manual payout.</b> Any non-automated payout.					
	<b>Marker</b> - A document, signed by the patron, evidencing an extension of credit to him or promising to repay credit issued by the gaming operation.		<b>Marker means</b> a document, signed by the patron, evidencing an extension of credit to him or promising to repay credit issued by the gaming operation.	Marker. A document, signed by the customer, evidencing an extension of credit to him by the gaming operation.		<b>Marker.</b> A document, signed by the patron, promising to repay credit issued by the gaming operation.					
			<b>Marker credit play means</b> that players are allowed to purchase chips using credit in the form of a market.								<b>Marker credit play</b> - players are allowed to purchase chips using credit in the form of a market.
			<b>Marker inventory form means</b> a form maintained at table games or in the gaming operation pit that are used to track marker inventories at the individual table or pit.								<b>Marker inventory form</b> - a form maintained at table games or in the gaming operation pit that are used to track marker inventories at the individual table or pit.
			<b>Marker transfer form means</b> a form used to document transfers of markers from the pit to the cage.	Marker transfer form. A form used to document transfers of markers from the pit to the cage.							<b>Marker transfer form</b> - a form used to document transfers of markers from the pit to the cage.
			<b>Master credit record means</b> a form to record the date, time, shift, game, table, amount of credit given, and the signatures or initials of the persons extending the credit.								<b>Master credit record</b> - a form to record the date, time, shift, game, table, amount of credit given, and the signatures or initials of the persons extending the credit.
	<b>Master game program number</b> – the game program number listed on a gaming machine EPROM.		<b>Master game program number means</b> the game program number listed on a gaming machine EPROM.	Master game program. The game program number listed on a gaming machine EPROM.							

REF	CN TICS	542	542.2	NIGC Class III Guidance	543	543.2	543.3	Tribal - State Compact	OTB Compact	Other	Recommended Revisions
	Section 1 - Definitions	542.1	542.2	BULLETIN 2018-3	543.1	543.2	543.3	Part 3. Definitions			
	<b>Master game sheet</b> – 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.		<b>Master game sheet means</b> 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.	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.							
	<b>Meter</b> – an electronic (soft) or mechanical (hard) apparatus in a gaming machine. May record the number/amount of credits wagered, the number/amount of cash or cash equivalents dropped, the number of times the handle was pulled, or the number/amount of credits paid out to winning players.		<b>Meter means</b> 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.	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.							
	<b>MICS</b> – Minimum Internal Control Standards promulgated by the NIGC.		<b>MICS means</b> minimum internal control standards in this part 542.	MICS. Minimum internal control standards.				MICS. Minimum Internal Control Standards in this part.			
	<b>Motion activated dedicated camera</b> – a video camera that, upon its detection of activity or motion in a specific area, begins to record the activity or area.		<b>Motion activated dedicated camera means</b> a video camera that, upon its detection of activity or motion in a specific area, begins to record the activity or area.	Motion activated dedicated camera. A video camera that, upon its detection of activity or motion in a specific area, begins to record the activity or area.							
	<b>Multi-game machine</b> – a gaming machine that includes more than one (1) type of game option.		<b>Multi-game machine means</b> a gaming machine that includes more than one type of game option.	Multi-game machine. A gaming machine that includes more than one type of game option.							
			<b>Multi-race ticket means</b> a keno ticket that is played in multiple games.	Multi-race ticket. A keno ticket that is played in multiple games.							<b>Multi-race ticket</b> - a keno ticket that is played in multiple games.
										IGRA 2703(9) The term "net revenues" means gross revenues of an Indian gaming activity less amounts paid out as, or paid for, prizes and total operating expenses, excluding management fees.	<b>Net revenues</b> - gross revenues of an Indian gaming activity less amounts paid out as, or paid for, prizes and total operating expenses, excluding management fees.
	<b>Network communication equipment</b> – 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.			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.				<b>Network communication equipment.</b> 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.			
	<b>NIGC</b> – National Indian Gaming Commission.		<b>Commission means</b> the National Indian Gaming Commission.		<b>Commission.</b> The National Indian Gaming Commission, established by the Indian Gaming Regulatory Act, 25 U.S.C. 2701 <i>et seq.</i>			CN LA 17-14 §4.V. "NIGC" means the National Indian Gaming Commission.		Commission means the National Indian Gaming Commission established pursuant to 25 U.S.C. §2704.	
	<b>On-line gaming machine monitoring</b> – a system used by a gaming operation to monitor gaming machine meter readings and/or other activities on an on-line basis.		<b>On-line gaming machine monitoring system means</b> a system used by a gaming operation to monitor gaming machine meter readings and/or other activities on an on-line basis.	On-line gaming machine monitoring. A system used by a gaming operation to monitor gaming machine meter readings and/or other activities on an on-line basis.							
			<b>Order for credit means</b> 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.	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.							<b>Order for credit</b> – 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.
			<b>Outstation means</b> areas other than the main keno area where bets may be placed and tickets paid.								
	<b>Par percentage</b> – the percentage of each dollar wagered that the house wins (i.e., gaming operation advantage).		<b>Par percentage means</b> the percentage of each dollar wagered that the house wins (i.e., gaming operation advantage).	Par percentage. The percentage of each dollar wagered that the house wins (i.e., gaming operation advantage).							
	<b>Par sheet</b> – 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.		<b>Par sheet means</b> 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.	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.							
	<b>Pari-mutuel wagering</b> – 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.		<b>Pari-mutuel wagering means</b> 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.	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.					Off-Track Betting means Pari-Mutuel betting on races into an interstate common Pari-Mutuel pool consisting of the Pari-Mutuel wagers placed at track(s), its intrastate betting locations, other jurisdictions, and the Pari-Mutuel wagers placed at the Nation Gaming Facilities authorized by this Compact.		<b>Pari-mutuel/off-track betting wagering</b> – a system of wagering <del>on horse races, jai-alai, greyhound and harness racing</del> ; on races, where bets are placed into an interstate common Pari-Mutuel pool consisting of the Pari-Mutuel wagers placed at track(s), intrastate betting locations, other jurisdictions, and Pari-Mutuel wagers placed at Cherokee Nation gaming facilities (where authorized by OTB Compact), where the winners divide the total amount wagered, net of commissions and operating expenses, proportionate to the individual amount wagered. Definitions related to Pari-Mutuel wagering can be found in Section 10 - Pari-Mutuel.
	<b>Patron</b> – any person who is a customer or guest of the gaming operation and may interact with games. Also may be referred to as a "player" or "customer."				<b>Patron.</b> A person who is a customer or guest of the gaming operation and may interact with a Class II game. Also may be referred to as a "player."			20. "Patron" means any person who is on the premises of a gaming facility, for the purpose of playing covered games authorized by this Compact;		CN LA 17-14 §4.M. "Gaming Public" or "Patron" means any natural person that is on the premises of a gaming facility acting or serving in the capacity as a customer or guest for the purpose of gaming.	
	<b>Patron deposit account</b> – 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.			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.				<b>Patron deposit account.</b> 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.			
	<b>Payment slip</b> – part of a marker form on which customer payments are recorded.		<b>Payment slip means</b> that part of a marker form on which customer payments are recorded.	Payment slip. Part of a marker form on which customer payments are recorded.							
	<b>Payout</b> – a transaction associated with a winning event.		<b>Payout means</b> a transaction associated with a winning event.	Prize payout. A payment to a player associated with a winning or qualifying event.							
	<b>PIN</b> – the personal identification number used to access player's account.		<b>PIN means</b> the personal identification number used to access a player's account.	PIN. The personal identification number used to access a patron deposit account.							
			<b>Pit podium means</b> a stand located in the middle of the tables used by gaming operation supervisory personnel as a workspace and record storage area.	Pit podium. A stand located in the middle of the tables used by gaming operation supervisory personnel as a workspace and record storage area.							<b>Pit podium</b> - a stand located in the middle of the tables used by gaming operation supervisory personnel as a workspace and record storage area.
	<b>Pit supervisor</b> – the employee who supervises all games in a pit.		<b>Pit supervisor means</b> the employee who supervises all games in the pit.	Pit supervisor. The employee who supervises all games in the pit.							

REF	CN TICS	542	542.1	542.2	NIGC Class III Guidance	543	543.1	543.2	543.3	Tribal - State Compact	OTB Compact	Other	Recommended Revisions
	Section 1 - Definitions				BULLETIN 2018-3					Part 3. Definitions			
	<b>Player tracking system</b> – a system typically used in gaming departments that can record the gaming activity of individual customers.			<b>Player tracking system, means</b> a system typically used in gaming machine departments that can record the gaming machine play of individual customers.	Player tracking system. A system typically used in gaming machine departments that can record the gaming machine play of individual customers.								<b>Player tracking system</b> – a system typically used in gaming departments that can record the gaming activity of individual <del>patrons</del> <b>customers</b> .
	<b>Post time</b> – the time when a pari-mutuel track stops accepting bets in accordance with rules and regulations of the applicable jurisdiction.			<b>Post time means</b> the time when a pari-mutuel track stops accepting bets in accordance with rules and regulations of the applicable jurisdiction.	Post time. The time when a pari-mutuel track stops accepting bets in accordance with rules and regulations of the applicable jurisdiction.								<del><b>Post time</b> – the time when a pari-mutuel track stops accepting bets in accordance with rules and regulations of the applicable jurisdiction.</del>
	<b>Primary and secondary jackpots</b> – promotional pools offered at certain card games that can be won in addition to the <b>primary pot</b> .			<b>Primary and secondary jackpots means</b> promotional pools offered at certain card games that can be won in addition to the <b>primary pot</b> .									
	<b>Prize payouts</b> – payment to a player associated with a winning or qualifying event.									<b>Prize payout.</b> Payment to a player associated with a winning or qualifying event.			
	<b>Progressive gaming machine</b> – 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.			<b>Progressive gaming machine means</b> 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.	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.								
	<b>Progressive jackpot</b> – deferred payout from a progressive gaming machine.			<b>Progressive jackpot means</b> deferred payout from a progressive gaming machine.	Progressive jackpot. Deferred payout from a progressive gaming machine.								
				<b>Progressive table game means</b> table games that offer progressive jackpots.	Progressive table game. Table games that offer progressive jackpots.								<b>Progressive table game</b> - table games that offer progressive jackpots.
	<b>Promotional payout</b> – merchandise or awards given to players by the gaming operation based on a wagering activity.			<b>Promotional payout means</b> merchandise or awards given to players by the gaming operation based on a wagering activity.	Promotional payout. Merchandise or awards given to players by the gaming operation based on a wagering activity.								
	<b>Promotional progressive pots and/or pools</b> – funds contributed to a table game or card game by and for the benefit of players. Funds are distributed to players based on a predetermined event.			<b>Promotional progressive pots and/or pools means</b> funds contributed to a table game or card game by and for the benefit of players. Funds are distributed to players based on a predetermined event. (Revised May 5, 2005).						<b>Promotional progressive pots and/or pools.</b> Funds contributed to a table game or card game by and for the benefit of players. Funds are distributed to players based on a predetermined event.			
				<b>Rabbit ears means</b> 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.	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.								
	<b>Rake</b> – a commission charged by the house for maintaining or dealing a game such as poker.			<b>Rake means</b> a commission charged by the house for maintaining or dealing a game such as poker.									
	<b>Rake circle</b> – the area of a table where a rake is placed.			<b>Rake circle means</b> The area of a table where a rake is placed.									
	<b>Random number generator</b> – a device that generates numbers in the absence of a pattern. May be used to determine numbers selected in various games such as bingo. Also commonly used in gaming machines to generate game outcome.			<b>Random number generator means</b> a device that generates numbers in the absence of a pattern. May be used to determine numbers selected in various games such as keno and bingo. Also commonly used in gaming machines to generate game outcome.	Random number generator. A device that generates numbers in the absence of a pattern. May be used to determine numbers selected in various games such as keno and bingo. Also commonly used in gaming machines to generate game outcome.								<b>Random number generator</b> – a device that generates numbers in the absence of a pattern. May be used to determine numbers selected in various games such as bingo and keno. Also commonly used in gaming machines to generate game outcome.
	<b>Reel symbols</b> – symbols listed on reel strips of display on gaming machines.			<b>Reel symbols, means</b> symbols listed on reel strips of display on gaming machines.	Reel symbols. The symbols listed on reel strips of display on gaming machines.								
				<b>Rim credit means</b> extensions of credit that are not evidenced by the immediate preparation of a marker and does not include call bets.	Rim credit. Extensions of credit that are not evidenced by the immediate preparation of a marker and does not include call bets.								<b>Rim credit</b> - extensions of credit that are not evidenced by the immediate preparation of a marker and does not include call bets.
										22. "Rules and regulations" means the rules and regulations promulgated by the Tribal Compliance Agency for implementation of this Compact;			<b>Rules and regulations</b> - the rules and regulations promulgated by the CNGC.
	<b>Runner</b> – a gaming employee who transports chips/cash to or from a gaming table and a cashier.			<b>Runner means</b> a gaming employee who transports chips/cash to or from a gaming table and a cashier.	Runner. A gaming employee who transports chips/cash to or from a gaming table and a cashier.								
	<b>SAM</b> – a screen-automated machine used to accept pari-mutuel wagers. SAMs also pay winning tickets in the form of a voucher, which is redeemable for cash.			<b>SAM means</b> a screen-automated machine used to accept pari-mutuel wagers. SAMs also pay winning tickets in the form of a voucher, which is redeemable for cash.									<del><b>SAM</b> – a screen-automated machine used to accept pari-mutuel wagers. SAMs also pay winning tickets in the form of a voucher, which is redeemable for cash.</del>
				<b>Series number means</b> the unique identifying number printed on each sheet of bingo paper that identifies the bingo paper as a series or packet. The series number is not the free space or center space number located on the bingo paper, (Adopted May 4, 2005)									<b>Series number</b> - the unique identifying number printed on each sheet of bingo paper that identifies the bingo paper as a series or packet. The series number is not the free space or center space number located on the bingo paper.
	<b>Shift</b> – a time period, unless otherwise approved by CNGC, not to exceed 24 hours.			<b>Shift means</b> an eight-hour period, unless otherwise approved by the Tribal gaming regulatory authority, not to exceed twenty-four (24) hours.	Shift. An eight-hour period, unless otherwise approved by the Tribal gaming regulatory authority, not to exceed twenty-four (24) hours.					<b>Shift.</b> A time period, unless otherwise approved by the Tribal gaming regulatory authority, not to exceed 24 hours.			
	<b>Shill</b> – an agent financed by the house and acting as a player.			<b>Shill means</b> an employee financed by the house and acting as a player for the purpose of starting or maintaining a sufficient number of players in a game.						<b>Shill.</b> An agent financed by the gaming operation and acting as a player.			<b>Shill</b> – an agent financed by the house and acting as a player for the purpose of starting or maintaining a sufficient number of players in a game.

REF	CN TICS	542	542	NIGC Class III Guidance	543	543	Tribal - State Compact	OTB Compact	Other	Recommended Revisions
	Section 1 - Definitions	542.1	542.2	BULLETIN 2018-3	543.1	543.2	543.3	Part 3. Definitions		
	<b>SICS (System of Internal Control Standards)</b> – 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.			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.		<i>SICS (System of Internal Control Standards)</i> . 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.				
	<b>Smart card</b> – a card with embedded integrated circuits that possesses the sole means to electronically store or retrieve account data.			Smart card. A card with embedded integrated circuits that possesses the means to electronically store or retrieve account data.		<i>Smart card</i> . A card with embedded integrated circuits that possesses the means to electronically store or retrieve account data.				
	<b>Soft count</b> – means the count of the contents in a drop box/financial instrument storage component.		<b>Soft count means</b> the count of the contents in a drop box or a bill acceptor canister.	Soft count. The count of the contents in a drop box or a bill acceptor canister.						<b>Soft count</b> – means the count of the contents in a casino drop box/financial instrument storage component.
								24. "State" means the State of Oklahoma	State means the State of Oklahoma, its authorized officials, agents, and representatives.	<b>State</b> - the State of Oklahoma and/or its authorized officials, agents, and representatives.
	<b>State Compliance Agency</b> - means the state agency that has the authority to carry out the state's oversight responsibilities under this Compact, which shall be the Office of State Finance or its successor agency.							25. "State Compliance Agency" ("SCA") means the state agency that has the authority to carry out the state's oversight responsibilities under this Compact, which shall be the Office of State Finance or its successor agency.		<b>State Compliance Agency (SCA)</b> - means the state agency that has the authority to carry out the state's oversight responsibilities under this Compact, which shall be the Office of State Finance or its successor agency.
	<b>Statistical drop</b> – total amount of money, chips and tokens contained in the drop boxes/financial instrument storage components, plus credit issued, minus pit credit payments in cash in the pit.		<b>Statistical drop means</b> total amount of money, chips and tokens contained in the drop boxes, plus credit issued, minus pit credit payments in cash in the pit. (Adopted May 11, 2006)	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.						<b>Statistical drop</b> – total amount of money, chips and tokens contained in the drop boxes/financial instrument storage components containers, plus credit issued, minus pit credit payments in cash in the pit.
	<b>Statistical win</b> – 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.		<b>Statistical win means</b> 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. (Adopted May 11, 2006)	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.						
	<b>Sufficient clarity</b> – 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. Multiplexer tape recordings are insufficient to satisfy the requirement of sufficient clarity.		<b>Sufficient clarity means</b> use of monitoring and recording at a minimum of twenty (20) frames per second. Multiplexer tape recordings are insufficient to satisfy the requirement of sufficient clarity.	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.		<i>Sufficient clarity</i> . 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.				
	<b>Surveillance operation room(s)</b> – the secured area(s) where surveillance takes place and/or where active surveillance equipment is located.		<b>Surveillance room means</b> a secure location(s) in a gaming operation used primarily for casino surveillance.	Surveillance operation room(s). The secured area(s) where surveillance takes place and/or where active surveillance equipment is located.		<i>Surveillance operation room(s)</i> . The secured area(s) where surveillance takes place and/or where active surveillance equipment is located.				
	<b>Surveillance system</b> – a system of video cameras, monitors, recorders, video printers, switches, selectors, and other equipment used for surveillance.		<b>Surveillance system means</b> a system of video cameras, monitors, recorders, video printers, switches, selectors, and other ancillary equipment used for casino surveillance.	Surveillance system. A system of video cameras, monitors, recorders, video printers, switches, selectors, and other equipment used for surveillance.		<i>Surveillance system</i> . A system of video cameras, monitors, recorders, video printers, switches, selectors, and other equipment used for surveillance.				
	<b>Table games</b> – 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.		<b>Table games means</b> 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.	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.				19. "Nonhouse-banked card games" means any card game, including games played in tournament formats and games in which the tribe collects a fee from the player for participating, and all bets are placed in a common pool or pot from which all player winnings, prizes and direct costs are paid. As provided herein, administrative fees may be charged by the tribe against any common pool in an amount equal to any fee paid to the state; provided that the tribe may seed the pool as it determines necessary from time to time;		<b>Table games</b> – games that are non-house banked by the house or a pool games, including games played in tournament format, whereby all bets are placed in a common player's pool, from which all player winnings, prizes and direct costs are paid; the house or the pool pays all winning bets and collects from all losing bets.
	<b>Table inventory</b> – the total coins, chips, and markers at a table.		<b>Table inventory means</b> the total coins, chips, and markers at a table.	Table inventory. The total coins, chips, and markers at a table.						
	<b>Table inventory form</b> – 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.		<b>Table inventory form means</b> 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.	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.						
	<b>Table tray</b> – the container located on gaming tables where chips, coins, or cash are stored that are used in the game.		<b>Table tray means</b> the container located on gaming tables where chips, coins, or cash are stored that are used in the game.	Table tray. The container located on gaming tables where chips, coins, or cash are stored that are used in the game.						
	<b>Take</b> – the same as earned and unearned take.		<b>Take means</b> the same as earned and unearned take.	Take. The same as earned and unearned take.						<del>Take – the same as earned and unearned take.</del>
	<b>Theoretical hold</b> – the intended hold percentage or win of an individual gaming machine as computed by reference to its payout schedule and reel strip setting or EPROM.		<b>Theoretical hold means</b> 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.	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.						



REF	CN TICS	542	NIGC Class III Guidance	543	Tribal - State Compact	OTB Compact	Other	Recommended Revisions					
	Section 1 - Definitions	542.1	542.2	BULLETIN 2018-3	543.1	543.2	543.3	Part 3. Definitions					
	<b>Theoretical hold worksheet</b> – 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.		<b>Theoretical hold worksheet means</b> 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.	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.									
	<b>TICS (Tribal Internal Control Standards)</b> – standards established by the CNGC that meet the standards set forth in 25 CFR Parts 542 and 543.			TICS. Tribal Internal Control Standards established by the TGRA that are at least as stringent as the standards set forth in this part.				TICS. Tribal Internal Control Standards established by the TGRA that are at least as stringent as the standards set forth in this part.	Part 5. (A) requires the tribe to promulgate regulations that expressly include or incorporate by reference the Compact provisions; (B) including the internal control provisions included in Part C and D.				<b>TICS (Tribal Internal Control Standards)</b> – standards established by the CNGC that meet the <a href="#">internal control standards set forth in 25 CFR Parts 542 and 543 and any Tribal State Compacts to which the Nation is a party.</a>
	<b>Tier A</b> -Gaming operations with annual gross gaming revenues of more than \$3.1 million but not more than \$8 million.		<b>Tier A means</b> gaming operations with annual gross gaming revenues of more than \$1 million but not more than \$5 million.	Tier A. Gaming operations with annual gross gaming revenues of more than \$3 million but not more than \$8 million.				Tier A. Gaming operations with annual gross gaming revenues of more than \$3 million but not more than \$8 million.					<b>Tier A</b> - Gaming operations with annual gross gaming revenues of more than <del>\$3.1</del> million but not more than <del>\$8</del> million.
	<b>Tier B</b> - Gaming operations with annual gross gaming revenues of more than \$8 million but not more than \$15 million.		<b>Tier B means</b> gaming operations with annual gross gaming revenues of more than \$5 million but not more than \$15 million.	Tier B. Gaming operations with annual gross gaming revenues of more than \$8 million but not more than \$15 million.				Tier B. Gaming operations with annual gross gaming revenues of more than \$8 million but not more than \$15 million.					<b>Tier B</b> - Gaming operations with annual gross gaming revenues of more than <del>\$8</del> million but not more than \$15 million.
	<b>Tier C</b> - Gaming operations with annual gross gaming revenues of more than \$15 million.		<b>Tier C means</b> gaming operations with annual gross gaming revenues of more than \$15 million.	Tier C. Gaming operations with annual gross gaming revenues of more than \$15 million.				Tier C. Gaming operations with annual gross gaming revenues of more than \$15 million.					
	<b>Tokens</b> – a coin-like cash substitute, in various denominations, used for gambling transactions.		<b>Takens means</b> a coin-like cash substitute, in various denominations, used for gambling transactions.	Tokens. A coin-like cash substitute, in various denominations, used for gambling transactions.									
	<b>Vault</b> – means a secure area within the gaming operation where (tokens, checks) cash equivalents, cash, coins, and chips are stored.		<b>Vault means</b> a secure area within the gaming operation where tokens, checks, cash, coins, and chips are stored.	Vault. A secure area where cash and cash equivalents are stored.				Vault. A secure area where cash and cash equivalents are stored.					<b>Vault – means</b> a secure area within the gaming operation where (tokens, checks) cash equivalents, cash, coins, and chips are stored.
	<b>Voucher</b> -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.			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.				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.					<del>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.</del>
	<b>Voucher system</b> - 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.			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.				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.					<del>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.</del>
	<b>Weigh / Count</b> – the value of coins and tokens counted by a weigh machine.		<b>Weigh/Count means</b> the value of coins and tokens counted by a weigh machine.										<del>Weigh / Count – the value of coins and tokens counted by a weigh machine.</del>
	<b>Wide area progressive gaming machine</b> – 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.		<b>Wide area progressive gaming machine means</b> 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.	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.									
	<b>Win</b> – the net win resulting from all gaming activities. Net win results from deducting all gaming losses from all wins prior to considering associated operating expenses.		<b>Win means</b> the net win resulting from all gaming activities. Net win results from deducting all gaming losses from all wins prior to considering associated operating expenses.	Win. The win from gaming activities, which is the difference between gaming wins and losses before deducting costs and expenses (see Gross Gaming Revenue).									
	<b>Win-to-write hold percentage</b> – win divided by write to determine hold percentage.		<b>Win-to-write hold percentage means</b> win divided by write to determine hold percentage.	Win-to-write hold percentage. The win divided by write to determine hold percentage.									
			<b>Wrap means</b> 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.	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.									
	<b>Write</b> – the total amount wagered in keno, bingo, pull tabs, and pari-mutuel operations.		<b>Write means</b> the total amount wagered in keno, bingo, pull tabs, and pari-mutuel operations.	Write. The total amount wagered in keno, bingo, pull tabs, and pari-mutuel operations.									<b>Write</b> – the total amount wagered in keno, bingo, pull tabs, and pari-mutuel operations.
	<b>Writer</b> – Writer means an employee who writes keno, bingo, pull tabs, or pari-mutuel tickets. A keno writer usually also makes payouts.		<b>Writer means</b> Writer means an employee who writes keno, bingo, pull tabs, or pari-mutuel tickets. A keno writer usually also makes payouts.	Writer. An employee who writes keno, bingo, pull tabs, or pari-mutuel tickets. A keno writer usually also makes payouts.									<del>Writer – Writer means an employee agent who writes keno, bingo, pull tabs, or pari-mutuel tickets. A keno writer usually also makes payouts.</del>

REF	CN TICS	542	543	Tribal - State Compact	Other Regs	REF	Recommended Revisions
	<b>Section 2 - Compliance</b>						
<b>2.1</b>	<b>General</b>	<b>542.3 How do I comply with this part?</b>	<b>542.3 How do tribal governments comply with this part?</b>	<b>Part 5. RULES AND REGULATIONS; MINIMUM REQUIREMENTS FOR OPERATIONS</b>		<b>2.1</b>	<b>General</b>
A	The Cherokee Nation Gaming Commission (CNGC) is required to establish and implement internal control standards pursuant to 25 CFR part 542 and 543 to ensure that gaming operations comply with the National Indian Gaming Commission's Minimum Internal Control Standards (MICS) and the Tribal Gaming Compact(s) between the Cherokee Nation and the State of Oklahoma, in particular, Part 5, regarding the minimum requirements for operations, and the procedural aspects of Part 6.	542.3(g)(1) <i>Enforcement of Commission Minimum Internal Control Standards.</i> Each Tribal gaming regulatory authority is required to establish and implement internal control standards pursuant to paragraph (c) of this section. Each gaming operation is then required, pursuant to paragraph (d) of this section, to develop and implement an internal control system that complies with the Tribal internal control standards. Failure to do so may subject the Tribal operator of the gaming operation, and/or the management contractor, to penalties under 25 U.S. C. 2713.	543.3(b) <i>TICS.</i> 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(h)(1) <b>Each TGRA is required to establish and implement TICS pursuant to paragraph (b) of this section.</b> 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.	5(A) Regulations. At all times during the Term of this Compact, the tribe shall be responsible for all duties which are assigned to it, the enterprise, the facility, and the TCA under this Compact. The tribe shall promulgate any rules and regulations necessary to implement this Compact, which at a minimum shall expressly include or incorporate by reference all provisions of Part 5 and the procedural requirements of Part 6 of this Compact. ...	CNLA17-14 §22C It shall be the responsibility of the Commission to promulgate regulations necessary to administer the relevant provisions of this Act, provided that rules and regulations promulgated or created by the Cherokee Nation Gaming Commission shall not exceed or conflict with the regulations issued by the Nation Indian Gaming Commission, including but not limited to the Nation Indian Gaming Commission Minimum Internal Control Standards or the provisions of the Indian Gaming Regulatory Act, as applicable, unless specifically outlined by law; nor shall the regulations promulgated exceed or conflict what is required under any Cherokee Nation-State of Oklahoma Gaming Compact.	A	The Cherokee Nation Gaming Commission (CNGC) is required to establish, <del>and</del> implement, <del>and</del> revise internal control standards pursuant to 25 CFR part 542 and 543 to ensure that gaming operations comply with the National Indian Gaming Commission's Minimum Internal Control Standards (MICS) and <del>the internal control standards or standards of operation required under any Tribal-State Gaming Compact(s) between the Cherokee Nation and the State of Oklahoma,</del> <del>in particular, Part 5, regarding the minimum requirements for operations, and the procedural aspects of Part 6.</del>
B	The MICS are minimum standards and the CNGC shall establish controls as defined within these Tribal Internal Control Standards (TICS) that do not conflict with the MICS or the Compact.		543.3 (a) <i>Minimum standards.</i> These are minimum standards and a TGRA may establish and implement additional controls that do not conflict with those set out in this part.	5(B) Compliance; Internal Control Standards. All enterprises and facilities shall comply with, and all covered games approved under the procedures set forth in this Compact shall be operated in accordance with the requirements set forth in this Compact, including, but not limited to, those set forth in subsections C and D of this Part. In addition, all enterprises and facilities shall comply with the tribal internal control standards that provide a level of control that equals or exceeds those set forth in the National Indian Gaming Commission's Minimum Internal Control Standards (25 C.F.R., Part 542).		B	The MICS are minimum standards and the CNGC shall establish controls as defined within these Tribal Internal Control Standards (TICS) that <del>do not conflict</del> are: (1) scrupulously consistent with those in the MICS; and (2) not impose additional standards not otherwise required under the Gaming Code, any Tribal-State Gaming Compact, MICS, NIGC regulations, or other applicable federal laws or regulations, <del>with the MICS or the Compact.</del>
		542.4(a) If there is a direct conflict between an internal control standard established in a Tribal-State compact and a standard or requirement set forth in this part, then the internal control standard established in a Tribal-State compact shall prevail.  542.4(b) If an internal control standard in a Tribal-State compact provides a level of control that equals or exceeds the level of control under an internal control standard or requirement set forth in this part then the Tribal-State compact standard shall prevail.  542.4(c) If an internal control standard or requirement set forth in this part provides a level of control that exceeds the level of control under an internal control standard established in a Tribal-State compact, then the internal control standard or requirement set forth in this part shall prevail.				C	For any overlapping areas within the internal control standards covered in 25 CFR 542 and/or related guidance for Class III, 25 CFR 543 for Class II, any additional internal controls required within any Tribal-State Gaming Compact(s), or other applicable standard, the more stringent requirement or most comprehensive standard shall prevail.
C	Each gaming operation is then required to develop a System of Internal Control Standards (SICS), as approved by the CNGC, that implements the standards reflected in this document.	542.3(d) <i>Gaming operations.</i> Each gaming operation shall develop and implement an internal control system that, at a minimum, complies with the tribal internal control standards.  542.3(g)(1).. Each gaming operation is then required, pursuant to paragraph (d) of this section, to develop and implement an internal control system that complies with the Tribal internal control standards...	543.3(c) <i>SICS.</i> Each gaming operation must develop a SICS, as approved by the TGRA, to implement the TICS.  543.3(h)(1) Each TGRA is required to establish and implement TICS pursuant to paragraph (b) of this section. <b>Each gaming operation is then required, pursuant to paragraph (c) of this section, to develop a SICS that implements the TICS.</b> 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.	Part 5(A) Regulations. At all times during the Term of this Compact, the tribe shall be responsible for all duties which are assigned to it, the enterprise, the facility, and the TCA under this Compact. The tribe shall promulgate any rules and regulations necessary to implement this Compact, which at a minimum shall expressly include or incorporate by reference all provisions of Part 5 and the procedural requirements of Part 6 of this Compact. ...		D	



REF	CN TICS	542	543	Tribal - State Compact	Other Regs	REF	Recommended Revisions
D	Failure to do so may subject the tribal operator of the operation and/or the management contractor, to penalties under 25 USC 2713 or Cherokee Nation law or regulation.	542.3(g)(1)... Failure to do so may subject the Tribal operator of the gaming operation, and/or the management contractor, to penalties under 25 U.S.C. 2713.	543.3(h)(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. <b>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.</b>			E	
E	Enforcement action by the NIGC will not be initiated under this part without first informing the Cherokee Nation and CNGC of deficiencies in the TICS or absence of SICS for its gaming operation(s) 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 operation is immediate and severe.	542.3(g)(2) Recognizing that Tribes are the primary regulator of their gaming operation(s), enforcement action by the Commission will not be initiated under this part without first informing the Tribe and Tribal gaming regulatory authority of deficiencies in the internal controls of its gaming operation and allowing a reasonable period of time to address such deficiencies. Such prior notice and opportunity for corrective action is not required where the threat to the integrity of the gaming operation is immediate and severe.	543.3(h)(2) <i>Enforcement of Commission MICS.</i> 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.			F	Enforcement action by the NIGC will not be initiated <del>under this part</del> without first informing the Cherokee Nation and CNGC of deficiencies in the TICS or absence of SICS for its gaming operation(s) 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 operation is immediate and severe.
F	Each gaming facility must comply with the standards applicable to their respective tiers.					G	
G	Nothing in these TICS shall be construed to grant to a state jurisdiction in Class II gaming or extend a state's jurisdiction in Class III gaming.	542.5 Nothing in this part shall be construed to grant to a state jurisdiction in class II gaming or extend a state's jurisdiction in class III gaming.		4(A) ... nothing in this Compact shall limit the tribe's right to operate any game that is Class II under IGRA...		H	
2.2	<b>Determination of Tier</b>	542.3(a) <i>Compliance based upon tier.</i> 542.3(b) <i>Determination of tier.</i>	543.3(f) <i>Determination of tier.</i>			2.2	<b>Determination of Tier Level.</b>
		542.3(a)(1) Tier A gaming operations must comply with §§542.1 through 542.18, and §§542.20 through 542.23.  542.3(a)(2) Tier B gaming operations must comply with §§542.1 through 542.18, and §§542.30 through 542.33.  542.3(a)(3) Tier C gaming operations must comply with §§542.1 through 542.18, and §§542.40 through 542.43.				A	Certain standards may be applicable in accordance with the gaming operation's tier level as established within Section 1 – Definitions for Tier A, Tier B, and Tier C.
A	Determination of tier level will be made based upon the annual gross gaming revenues indicated within the gaming operations' audited financial statements.	542.3(b)(1) <b>The determination of tier level shall be made based upon the annual gross gaming revenues indicated within the gaming operation's audited financial statements.</b> Gaming operations moving from one tier to another shall have nine (9) months from the date of the independent certified public accountant's audit report to achieve compliance with the requirements of the new tier.	543.3(f)(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.			B	
B	Gaming operations moving from one tier to another shall have nine (9) months from the date of the independent certified public accountant's audit report to achieve compliance with the requirements of the new tier.	542.3(b)(1) <i>Determination of tier.</i> The determination of tier level shall be made based upon the annual gross gaming revenues indicated within the gaming operation's audited financial statements. <b>Gaming operations moving from one tier to another shall have nine (9) months from the date of the independent certified public accountant's audit report to achieve compliance with the requirements of the new tier.</b>	543.3(f)(2) <b>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.</b> 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.			C	
C	The CNGC may extend the deadline by an additional six (6) months, at its discretion, if written notice is provided to the NIGC no later than two weeks before the expiration of the nine (9) month period.	542.3(b)(2) The Tribal gaming regulatory authority may extend the deadline by an additional six (6) months if written notice is provided to the Commission no later than two weeks before the expiration of the nine (9) month period.	543.3(f)(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. <b>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.</b>			D	
		542.3(d)(2) <i>New gaming operations.</i> All gaming operations that commence operations after August 26, 2002, shall comply with this part before commencement of operations.				E	All gaming operations that commence operations after the established effective date of the TICS or the effective date of any revisions thereafter, must comply with the TICS before the commencement of operations.
2.3	<b>Tribal Internal Control Standards</b>	542.3(c) <i>Tribal internal control standards.</i>	543.3(b) <i>TICS.</i>			2.3	<b>Tribal Internal Control Standards.</b>

REF	CN TICS	542	543	Tribal - State Compact	Other Regs	REF	Recommended Revisions
A	The CNGC must ensure that the Tribal Internal Control Standards (TICS) provide a level of control that does not exceed or conflict with the applicable standards set forth in the MICS and the Compact. The CNGC shall, in accordance with the tribal gaming ordinance, determine whether and to what extent revisions are necessary to ensure compliance.	542.3(c) Within six (6) months of June 27, 2002, each Tribal gaming regulatory authority shall, in accordance with the Tribal gaming ordinance, establish and implement tribal internal control standards that shall:	543.3(b)(1) 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. (1) <i>Evaluation of existing TICS.</i> 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.	5(A) Regulations. At all times during the Term of this Compact, the tribe shall be responsible for all duties which are assigned to it, the enterprise, the facility, and the TCA under this Compact. The tribe shall promulgate any rules and regulations necessary to implement this Compact, which at a minimum shall expressly include or incorporate by reference all provisions of Part 5 and the procedural requirements of Part 6 of this Compact. ...  5(B) Compliance; Internal Control Standards. All enterprises and facilities shall comply with, and all covered games approved under the procedures set forth in this Compact shall be operated in accordance with the requirements set forth in this Compact, including, but not limited to, those set forth in subsections C and D of this Part. In addition, all enterprises and facilities shall comply with the tribal internal control standards that provide a level of control that equals or exceeds those set forth in the National Indian Gaming Commission's Minimum Internal Control Standards (25 C.F.R., Part 542).			The CNGC must ensure that the Tribal Internal Control Standards (TICS) provide a level of control that does not exceed or conflict with the applicable standards set forth in 2.1(A-C) of this section. <del>the MICS and the Compact.</del> The CNGC shall, in accordance with the tribal gaming ordinance, determine whether and to what extent revisions are necessary to ensure compliance.
B	The CNGC shall establish deadlines for compliance with these Tribal Internal Control Standards (TICS) and shall ensure compliance with those deadlines as set forth by the National Indian Gaming Commission (NIGC) and in accordance with the Cherokee Nation gaming ordinance, Title 4 of Cherokee Nation Code Annotated and shall establish, implement, and revise the control standards within this document as follows:	542.3(c)(4) Establish a deadline, which shall not exceed nine (9) months from June 27, 2002, by which a gaming operation must come into compliance with the tribal internal control standards. However, the Tribal gaming regulatory authority may extend the deadline by an additional six (6) months if written notice is provided to the Commission no later than two weeks before the expiration of the nine (9) month period.	543.3(b)(2) <i>Compliance date.</i> 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(c)(1) <i>Existing gaming operations.</i> 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)(2) <i>New gaming operations.</i> All gaming operations that commence operations after the effective date of this part must comply with this part before commencement of operations.			B	The CNGC shall establish deadlines for compliance with these Tribal Internal Control Standards (TICS) and shall ensure compliance with those deadlines as set forth by the National Indian Gaming Commission (NIGC) and in accordance with the Cherokee Nation gaming ordinance, Title 4 of Cherokee Nation Code Annotated, <del>and shall establish, implement, and revise the control standards within this document as follows.</del> Tribal Internal Control Standards shall:
1	These Tribal Internal Control Standards shall provide a level of control that does not exceed or conflict with those set forth in 25 CFR Part 542 and 543;	542.3(c)(1) Provide a level of control that equals or exceeds those set forth in this part;		Part 5(B) Compliance; Internal Control Standards. All enterprises and facilities shall comply with, and all covered games approved under the procedures set forth in this Compact shall be operated in accordance with the requirements set forth in this Compact, including, but not limited to, those set forth in subsections C and D of this Part. In addition, all enterprises and facilities shall comply with the tribal internal control standards that provide a level of control that equals or exceeds those set forth in the National Indian Gaming Commission's Minimum Internal Control Standards (25 C.F.R., Part 542).		1	<del>These Tribal Internal Control Standards shall provide a level of control that does not exceed or conflict with those standards set forth in 25 CFR Part 542 and 543, the minimum standards, as provided for in 2.1(B) of this part;</del>
2	Contain standards for currency transaction reporting that comply with 31 CFR Chapter X;	542.3(c)(2) Contain standards for currency transaction reporting that comply with 31 CFR part 103;					Contain standards for currency transaction reporting that comply with <a href="#">IRS regulations</a> and 31 CFR Chapter X; and
3	Establish standards for games that are not addressed in this part; and,	542.3(c)(3) Establish standards for games that are not addressed in this part; and					Establish standards for games <a href="#">authorized</a> that are not currently addressed. <del>in this part; and,</del>
4	Gaming operations. Each gaming operation shall develop and implement an internal control system that, at a minimum, complies with the tribal internal control standards and is approved by CNGC.	542.3(d) <i>Gaming operations.</i> Each gaming operation shall develop and implement an internal control system that, at a minimum, complies with the tribal internal control standards.				4	<del>Gaming operations. Each gaming operation shall develop and implement an internal control system that, at a minimum, complies with the tribal internal control standards and is approved by CNGC.</del>

REF	CN TICS	542	543	Tribal - State Compact	Other Regs	REF	Recommended Revisions
				5(A) Regulations. At all times during the Term of this Compact, the tribe shall be responsible for all duties which are assigned to it, the enterprise, the facility, and the TCA under this Compact. The tribe shall promulgate any rules and regulations necessary to implement this Compact, which at a minimum shall expressly include or incorporate by reference all provisions of Part 5 and the procedural requirements of Part 6 of this Compact. Nothing in this Compact shall be construed to affect the tribe's right to amend its rules and regulations, provided that any such amendment shall be in conformity with this Compact. <b>The SCA may propose additional rules and regulations related to implementation of this Compact to the TCA at any time, and the TCA shall give good faith consideration to such suggestions and shall notify the SCA of its response or action with respect thereto.</b>		C	Any additional controls proposed by the SCA related to the implementation of any Tribal-State Gaming Compact(s) will be given good faith consideration. The CNGC shall notify the SCA of its response or action with respect to such proposals.
C	The CNGC will provide for a comment period for any proposed additions/revisions of the CNGC TICS prior to their implementation in accordance with the Cherokee Nation Administrative Procedure Act Legislative Act 13-07 as amended.					D	
2.4	<b>Extension Process for Gaming Operations</b>					2.4	<b>Extension Process for Gaming Operations</b>
		542.3(d)(1) <i>Existing gaming operations.</i> All gaming operations that are operating on or before June 27, 2002, shall comply with this part within the time requirements established in paragraph (c) of this section. In the interim, such operations shall continue to comply with existing tribal internal control standards.	543.3(c)(1) <i>Existing gaming operations.</i> 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.				
A	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.	542.3(d)(2) <i>New gaming operations.</i> All gaming operations that commence operations after August 26, 2002, shall comply with this part before commencement of operations.	543.3(b)(2) <i>Compliance date.</i> 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(c)(2) <i>New gaming operations.</i> All gaming operations that commence operations after the effective date of this part must comply with this part before commencement of operations.			A	<del>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.</del>
			543.3(c)(2) <i>New gaming operations.</i> All gaming operations that commence operations after the effective date of this part must comply with this part before commencement of operations.				
2.5	<b>Variance Process for Gaming Operations</b>	542.18(a) <i>Tribal gaming regulatory authority approval. Revised May 4, 2005)</i>	543.5(a) <i>TGRA approval.</i>			2.4	<b>Variance Process for Gaming Operations</b>
A	CNGC may approve a variance for a gaming operation if it has determined that the variance will achieve a level of control sufficient to accomplish the purpose of the standard it is to replace.	542.18(a)(1) A Tribal gaming regulatory authority may approve a variance for a gaming operation if it has determined that the variance will achieve a level of control sufficient to accomplish the purpose of the standard it is to replace.	543.5(a)(1) 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.			A	CNGC may approve a variance <del>from these standards</del> for a gaming operation if it has determined that the variance (i.e. <del>alternate standard</del> ) will achieve a level of <del>control security and integrity</del> sufficient to accomplish the purpose of the standard it is to replace. <del>A gaming operation may implement an alternate standard, in accordance with CNGC approval. Class II MICS variances are subject to the NIGC Chair's decision, pursuant to Section 2.5 of this part.</del>
B	For each standard, for which the gaming operations seeks a variance, it shall submit to the CNGC a written request by management and a detailed report, which shall include the following:	542.18(a)(2) For each enumerated standard for which the Tribal gaming regulatory authority approves a variance, it shall submit to the Chairman of the NIGC, within thirty (30) days, a detailed report, which shall include the following:	543.5(a)(2) For each <b>enumerated</b> 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:			B	For each <b>enumerated</b> standard, for which <del>the a licensed</del> gaming operations seeks a variance, it shall submit to the CNGC a written request by management and a detailed report, which shall include the following:
1	A detailed description of the variance;	542.18(a)(2)(i) A detailed description of the variance;				1	A detailed description of the variance; <del>and</del>
2	An explanation of how the variance achieves a level of security, integrity, and controls sufficient to accomplish the purpose of the standard it is to replace; and,	542.18(a)(2)(ii) An explanation of how the variance achieves a level of control sufficient to accomplish the purpose of the standard it is to replace; and	543.5(a)(2)(i) 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; <del>and</del>			2	An explanation of how the variance achieves a level of security, integrity, and controls sufficient to accomplish the purpose of the standard it is to replace. <del>and;</del>
3	The alternate standard as approved and the record on which it is based.		543.5(a)(2)(ii) The alternate standard as approved and the record on which it is based.			3	<del>The alternate standard as approved and the record on which it is based.</del>

REF	CN TICS	542	543	Tribal - State Compact	Other Regs	REF	Recommended Revisions
C	For each standard for which the CNGC approves a variance that may not comply specifically to those standards promulgated by the NIGC, the CNGC shall submit to the NIGC or directly to the Chairman of the NIGC, within thirty (30) days, a report from the CNGC or its designee authorizing the variance and that documentation submitted to and used by the CNGC in its determination and authorization of the variance as prescribed.		543.5(a)(2) 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:  543.5(a)(2)(i) 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  543.5(a)(2)(ii) The alternate standard as approved and the record on which it is based.			C	For each standard for which the CNGC approves a variance that may not comply specifically to those standards promulgated by the NIGC in 25 CFR 543, the CNGC shall submit to the NIGC or directly to the <del>Chairman of the NIGC</del> <b>Chairperson</b> , within thirty (30) days, a report from the CNGC <del>or its designee</del> authorizing the variance and <del>that the</del> documentation submitted to and used by the CNGC in its determination and authorization of the variance as prescribed.
		542.18(a)(2)(iii) Evidence that the Tribal gaming regulatory authority has approved the variance.  542.18(a)(3) <b>In the event</b> that the Tribal gaming regulatory authority or the Tribe chooses to submit a variance request directly to the Chairman, it may do so without the approval requirement set forth in paragraph (a)(2)(iii) of this section and such request shall be deemed as having been approved by the Tribal gaming regulatory authority.	543.5(a)(3) In the event that the TGRA or the tribal 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.			D	In the event that the CNGC or the Cherokee Nation government chooses to submit an alternate standard request directly to the NIGC Chair for joint government to government review, the CNGC or tribal government may do so without the approval requirement set forth in Section 2.6.
<b>2.6</b>	<b>NIGC Concurrence</b>	<b>542 Variance process is not applicable.</b>				<b>2.5</b>	<b>NIGC Concurrence with a Class II MICS Variance</b>
A	Review by Chairman of the NIGC.	542.18(b) <i>Review by the Chairman. (Revised May 4, 2005)</i>	543.5(b) <i>Chair review.</i>				Review by <del>Chairman</del> <b>Chairperson</b> of the NIGC.
1	Following receipt of the variance approval from the CNGC, the Chairman or his or her designee shall have sixty (60) days to concur with or object to the approval of the variance.	542.18(b)(1) Following receipt of the variance approval, the Chairman or his or her designee shall have sixty (60) days to concur with or object to the approval of the variance. 542.18(b)(1)	543.5(b)(1) The Chair may approve or object to an alternate standard approved by a TGRA.			1	<del>Following receipt of the variance approval from the CNGC, the Chairman or his or her designee shall have sixty (60) days to concur with or object to the approval of the variance.</del>  The Chairperson may approve or object to an alternate standard approved by the CNGC.
2	Any objection raised by the Chairman shall be in the form of a written explanation based on the fact that either there is no valid explanation of why the gaming operation should have received a variance approval from the CNGC or the approved variance does not provide a level of control or security sufficient to accomplish the purpose of the standard it is to replace.	542.18(b)(2) Any objection raised by the Chairman shall be in the form of a written explanation based upon the following criteria: 542.18(b)(2)	543.5(b)(2) If the Chair approves the alternate standard, the Tribe may continue to use it as authorized by the TGRA.			2	<del>Any objection raised by the Chairman shall be in the form of a written explanation based on the fact that either there is no valid explanation of why the gaming operation should have received a variance approval from the CNGC or the approved variance does not provide a level of control or security sufficient to accomplish the purpose of the standard it is to replace.</del>  If the Chairperson approves the alternate standard, the gaming operation may continue to use it as authorized by the CNGC.
3	If the Chairman fails to object in writing within sixty (60) days after the date of receipt of a complete submission, the variance shall be considered concurred with by the Chairman of the NIGC.	542.18(b)(3) If the Chairman fails to object in writing within sixty (60) days after the date of receipt of a complete submission, the variance shall be considered concurred with by the Chairman. 542.18(b)(3)	543.5(b)(3) If the Chair objects, the operation may no longer use the alternate standard and must follow the relevant MICS set forth in this part.			3	<del>If the Chairman fails to object in writing within sixty (60) days after the date of receipt of a complete submission, the variance shall be considered concurred with by the Chairman of the NIGC.</del>  If the Chairperson objects, the operation may no longer use the alternate standard and must follow the relevant Class II MICS set forth in this part.
4	The sixty (60) day deadline may be extended, provided such extension is mutually agreed upon by the CNGC and the Chairman of the NIGC.	542.18(b)(4) The 60-day deadline may be extended, provided such extension is mutually agreed upon by the Tribal gaming regulatory authority and the Chairman. 542.18(b)(4)	543.5(b)(4) Any objection by the Chair must be in writing and provide reasons that 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.			4	<del>The sixty (60) day deadline may be extended, provided such extension is mutually agreed upon by the CNGC and the Chairman of the NIGC.</del>  Any objection by the Chairperson must be in writing and provide reasons that the alternate standard, as approved by the CNGC, does not provide a level of security or integrity sufficient to accomplish the purpose of the standard it is to replace.
			543.5(b)(5) 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.			5	If the Chairperson 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. The Chairperson may, upon notification to the CNGC, extend this deadline an additional 60 days.

REF	CN TICS	542	543	Tribal - State Compact	Other Regs	REF	Recommended Revisions
B	Curing Chairman's Objections. Following an objection by the Chairman, to the issuance of a variance, the CNGC shall have an opportunity to cure any objections noted by the Chairman.	542.18(c)(1) <i>Curing Chairmans objections. (Revised May 4, 2005)</i> Following an objection by the Chairman to the issuance of a variance, the Tribal gaming regulatory authority shall have the opportunity to cure any objections noted by the Chairman.	543.5(c) <i>Appeal of Chair decision.</i> A TGRA may appeal the Chair's decision pursuant to 25 CFR chapter III, subchapter H.			B	<del>Curing Chairman's Objections. Following an objection by the Chairman, to the issuance of a variance, the CNGC shall have an opportunity to cure any objections noted by the Chairman.</del>  Appeal of Chairperson decision. The CNGC may appeal the Chair's decision pursuant to 25 CFR chapter III, subchapter H.
		542.18(a)(2)(iii) Evidence that the Tribal gaming regulatory authority has approved the variance.  542.18(a)(3) In the event that the Tribal gaming regulatory authority or the Tribe chooses to submit a variance request directly to the Chairman, it may do so without the approval requirement set forth in paragraph (a)(2)(iii) of this section and such request shall be deemed as having been approved by the Tribal gaming regulatory authority.	543.5(a)(3) In the event that the TGRA or the tribal 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.			C	<del>The CNGC may choose to submit an alternate standard request directly to the Chair for joint government to government review.</del>  The CNGC may choose to submit an alternate standard request directly to the Chairperson for joint government to government review. See Section 2.4 above.
1	Rescinding its initial approval of the variance; or,	542.18(c)(2)(i) Rescinding its initial approval of the variance; or				1	<del>Rescinding its initial approval of the variance; or,</del>
2	Rescinding its initial approval, having the gaming operation submit a revised variance request, approving it, and re- submitting it to the Chairman.	542.18(c)(2)(ii) Rescinding its initial approval, revising the variance, approving it, and re-submitting it to the Chairman.				2	<del>Rescinding its initial approval, having the gaming operation submit a revised variance request, approving it, and re-submitting it to the Chairman.</del>
C	Upon any re-submission of a variance approval, the Chairman shall have thirty (30) days to concur with or object to the re-submitted variance.	542.18(c)(3) Upon any re-submission of a variance approval, the Chairman shall have thirty (30) days to concur with or object to the re-submitted variance.				C	<del>Upon any re-submission of a variance approval, the Chairman shall have thirty (30) days to concur with or object to the re-submitted variance.</del>
D	If the Chairman fails to object in writing within thirty (30) days after the date of receipt of the re- submitted variance, the re-submitted variance shall be considered concurred with by the Chairman.	542.18(c)(4) If the Chairman fails to object in writing within thirty (30) days after the date of receipt of the re-submitted variance, the re-submitted variance shall be considered concurred with by the Chairman.				D	<del>If the Chairman fails to object in writing within thirty (30) days after the date of receipt of the re- submitted variance, the re-submitted variance shall be considered concurred with by the Chairman.</del>
E	The thirty (30) day deadline may be extended, provided such extension is mutually agreed upon by the CNGC and the NIGC Chairman.	542.18(c)(5) The thirty (30) day deadline may be extended, provided such extension is mutually agreed upon by the Tribal gaming regulatory authority and the Chairman.				E	<del>The thirty (30) day deadline may be extended, provided such extension is mutually agreed upon by the CNGC and the NIGC Chairman.</del>
F	Upon receipt of objections to a re-submission of a variance, the CNGC, as approved by the CNGC, shall be entitled to an appeal to the full National Indian Gaming Commission, in accordance with the following process:	542.18(d)(1) <i>Appeals. (Revised May 4, 2005)</i> Upon receipt of objections to a re-submission of a variance, the Tribal gaming regulatory authority shall be entitled to an appeal to the full Commission in accordance with the following process:				F	<del>Upon receipt of objections to a re- submission of a variance, the CNGC, as approved by the CNGC, shall be entitled to an appeal to the full National Indian Gaming Commission, in accordance with the following process:</del>
1	Within thirty (30) days of receiving an objection to a re- submission, the CNGC shall file its notice of appeal. Failure to file an appeal within this time period shall result in a waiver of the opportunity for an appeal.	542.18(d)(1)(i) Within thirty (30) days of receiving an objection to a re-submission, the Tribal gaming regulatory authority shall file its notice of appeal.				1	<del>Within thirty (30) days of receiving an objection to a re- submission, the CNGC shall file its notice of appeal. Failure to file an appeal within this time period shall result in a waiver of the opportunity for an appeal.</del>
G	An appeal under this section shall specify the reasons why the gaming operation believes the Chairman's objections should be reviewed, and shall include supporting documentation, if any.					G	<del>An appeal under this section shall specify the reasons why the gaming operation believes the Chairman's objections should be reviewed, and shall include supporting documentation, if any.</del>
		542.18(d)(1)(ii) Failure to file an appeal within the time provided by this section shall result in a waiver of the opportunity for an appeal.					
		542.18(d)(1)(iii) An appeal under this section shall specify the reasons why the Tribal gaming regulatory authority believes the Chairman's objections should be reviewed, and shall include supporting documentation, if any.					
H	The gaming operation shall be provided with any comments offered by the Chairman of the NIGC to the CNGC on the substance of the appeal, and shall be offered the opportunity to respond to any such comments within their written documentation.	542.18(d)(1)(iv) The Tribal gaming regulatory authority shall be provided with any comments offered by the Chairman to the Commission on the substance of the appeal by the Tribal gaming regulatory authority and shall be offered the opportunity to respond to any such comments.				H	<del>The gaming operation shall be provided with any comments offered by the Chairman of the NIGC to the CNGC on the substance of the appeal, and shall be offered the opportunity to respond to any such comments within their written documentation.</del>
I	Within thirty (30) days after receipt of the appeal, the NIGC shall render a decision based upon the criteria set forth in 25 CFR 542.18, paragraph (b)(2) unless the CNGC elects to wave the thirty (30) day requirement in writing and to provide the NIGC additional time, not to exceed an additional thirty (30) days, to render a decision, allowing the NIGC sixty (60) days for consideration.	542.18(d)(1)(v) Within thirty (30) days after receipt of the appeal, the Commission shall render a decision based upon the criteria contained within paragraph (b)(2) of this section unless the Tribal gaming regulatory authority elects to wave the thirty (30) day requirement and to provide the Commission additional time, not to exceed an additional thirty (30) days, to render a decision.				I	<del>Within thirty (30) days after receipt of the appeal, the NIGC shall render a decision based upon the criteria set forth in 25 CFR 542.18, paragraph (b)(2) unless the CNGC elects to wave the thirty (30) day requirement in writing and to provide the NIGC additional time, not to exceed an additional thirty (30) days, to render a decision, allowing the NIGC sixty (60) days for consideration.</del>
J	In the absence of a decision within the time provided, the re-submission through the appeal process shall be considered concurred with by the NIGC and become effective.	542.18(d)(1)(vi) In the absence of a decision within the time provided, the Tribal gaming regulatory authority's resubmission shall be considered concurred with by the Commission and become effective.				J	<del>In the absence of a decision within the time provided, the re-submission through the appeal process shall be considered concurred with by the NIGC and become effective.</del>

REF	CN TICS	542	543	Tribal - State Compact	Other Regs	REF	Recommended Revisions
K	The gaming operation shall comply with standards that achieve a level of control sufficient to accomplish the purpose of the standard it is to replace until such time as the Commission objects to the Tribal gaming regulatory authority's approval of a variance as provided in paragraph 2.6 (A) of this section. Concurrence in a variance by the Chairman or Commission is discretionary and variances will not be granted routinely. The gaming operation shall comply with standards at least as stringent as those set forth in this part until such time as the Chairman or Commission concurs with the Tribal gaming regulatory authority's approval of a variance.	542.18(e) Effective date of variance. The gaming operation shall comply with standards that achieve a level of control sufficient to accomplish the purpose of the standard it is to replace until such time as the Commission objects to the Tribal gaming regulatory authority's approval of a variance as provided in paragraph (b) of this section. Concurrence in a variance by the Chairman or Commission is discretionary and variances will not be granted routinely. The gaming operation shall comply with standards at least as stringent as those set forth in this part until such time as the Chairman or Commission concurs with the Tribal gaming regulatory authority's approval of a variance. (Revised May 4, 2005)				K	<del>The gaming operation shall comply with standards that achieve a level of control sufficient to accomplish the purpose of the standard it is to replace until such time as the Commission objects to the Tribal gaming regulatory authority's approval of a variance as provided in paragraph 2.6 (A) of this section. Concurrence in a variance by the Chairman or Commission is discretionary and variances will not be granted routinely. The gaming operation shall comply with standards at least as stringent as those set forth in this part until such time as the Chairman or Commission concurs with the Tribal gaming regulatory authority's approval of a variance.</del>
2.7	<b>CPA Testing and Guidelines</b>	542.3(f) <b>CPA testing. (Revised August 12, 2005)</b>	543(d) <i>Annual requirements.</i>			2.76	<b>CPA Testing and Guidelines External Audit Standards.</b>
A	Consistent with 25 CFR 571.12, Audit Standards, an annual independent financial statement audit of the Tribe's gaming operations shall be conducted as prescribed by the CNGC, provided that the auditor selected by the CNGC shall be a firm of known and demonstrable experience, expertise, and stature in conducting audits of this kind and scope. The audit shall examine revenues and expenses incurred in connection with the conduct of all gaming activities in accordance with generally accepted auditing standards and shall include, but not be limited to, those matters necessary to verify the determination of adjusted gross revenues and the basis of the payments made to the NIGC and to the State pursuant to the requirements set forth in the Tribal- State Compact. The audit shall be concluded within five (5) months following the close of each calendar year, provided that extensions may be requested by the CNGC. The audit report for the conduct of covered games shall be submitted to the SCA within thirty (30) days of completion. The auditors work papers concerning covered games shall be made available to the SCA upon request.			5(F) Audits. Consistent with 25 C.F.R., Section 571.12. Audit Standards, the TCA shall ensure that an annual independent financial audit of the enterprise's conduct of covered games subject to this Compact is secured. The audit shall, at a minimum, examine revenues and expenses in connection with the conduct of covered games in accordance with generally accepted auditing standards and shall include, but not be limited to, those matters necessary to verify the determination of adjusted gross revenues and the basis of the payments made to the state pursuant to Part 11 of this Compact.  5(F)(3) The audit shall be conducted within five (5) months following the close of each calendar year, provided that extensions may be requested by the tribe and shall not be refused by the state where the circumstances justifying the extension request are beyond the tribe's control.		A	<del>Consistent with 25 CFR 571.12 and current Tribal-State Gaming Compact(s), External Audit Standards, an annual independent financial statement audit of the Tribe's CNGC licensed gaming operations shall be conducted as prescribed by the CNGC, in accordance with CNGC Rules and Regulations, Chapter IV, Section H, provided that the auditor selected by the CNGC shall be a firm of known and demonstrable experience, expertise, and stature in conducting audits of this kind and scope. The audit shall examine revenues and expenses incurred in connection with the conduct of all gaming activities in accordance with generally accepted auditing standards and shall include, but not be limited to, those matters necessary to verify the determination of adjusted gross revenues and the basis of the payments made to the NIGC and to the State pursuant to the requirements set forth in the Tribal- State Compact. The audit shall be concluded within five (5) months following the close of each calendar year, provided that extensions may be requested by the CNGC. The audit report for the conduct of covered games shall be submitted to the SCA within thirty (30) days of completion. The auditors work papers concerning covered games shall be made available to the SCA upon request.</del>
B	The Tribal Operator of the gaming operations and/or management contractor may include their respective corporate audit in conjunction with the audits required by the CNGC. For reporting purposes, the audit of the conduct of covered games, as specified by the Tribal-State Compact, shall be separately stated. Further, as part of the audit report, the independent CPA shall certify to the CNGC that, in the course of the audit, the auditor discovered no matters within the scope of the audit which were determined or believed to be in violation of any provision stated within the Tribal-State Compact.					B	<del>The Tribal Operator of the gaming operations and/or management contractor may include their respective corporate audit in conjunction with the audits required by the CNGC. For reporting purposes, the audit of the conduct of covered games, as specified by the Tribal-State Compact, shall be separately stated. Further, as part of the audit report, the independent CPA shall certify to the CNGC that, in the course of the audit, the auditor discovered no matters within the scope of the audit which were determined or believed to be in violation of any provision stated within the Tribal-State Compact.</del>
C	All gaming related contracts that result in purchases of supplies, services, or concessions for more than \$25,000 in any year (except for contracts for professional legal or accounting services) shall be specifically included within the scope of the audit.					C	<del>All gaming related contracts that result in purchases of supplies, services, or concessions for more than \$25,000 in any year (except for contracts for professional legal or accounting services) shall be specifically included within the scope of the audit.</del>
D	Copies of the annual independent financial audit of the Tribe's gaming operations shall be submitted directly to the CNGC for distribution to the National Indian Gaming Commission and to the State Compliance Agency, in accordance to the Tribal-State Compact, within 120 days of the gaming operations fiscal year end.					D	<del>Copies of the annual independent financial audit of the Tribe's gaming operations shall be submitted directly to the CNGC for distribution to the National Indian Gaming Commission and to the State Compliance Agency, in accordance to the Tribal-State Compact, within 120 days of the gaming operations fiscal year end.</del>
E	In addition to the annual independent financial statement audit, the independent certified public accountant (CPA) shall perform an assessment to verify that the gaming operation is in compliance with the MICS, and / or the Tribal Internal Control Standards (TICS) or SICS.					E	<del>In addition to the annual independent financial statement audit, the independent certified public accountant (CPA) shall perform an assessment to verify that the gaming operation is in compliance with the MICS, and / or the Tribal Internal Control Standards (TICS) or SICS.</del>



REF	CN TICS	542	543	Tribal - State Compact	Other Regs	REF	Recommended Revisions
F	An Independent CPA shall be engaged on an annual basis to perform "Agreed-Upon Procedures" to verify that the gaming operation is in compliance with the Tribal Internal Controls Standards (TICS) set forth in this document or a tribally approved variance thereto that has received NIGC concurrence (where applicable), the NIGC MICS, and the SICS where they provide the level of control required. The CPA shall report each event and procedure discovered by or brought to the CPAs attention that the CPA believes does not satisfy these standards or the Tribal approved variance that has received NIGC concurrence. The "Agreed-Upon Procedures" may be performed in conjunction with the annual audit. The CPA shall report its findings to the CNGC, the Tribe, and to management. The CNGC shall submit two copies of the report to the NIGC within 120 days of the gaming operations fiscal year end. Throughout these regulations, the CPAs engagement and reporting are based on Statements on Standards for Attestation Engagements (SSAEs). If future revisions are made to the SSAEs or new SSAEs are adopted that are applicable to this type of engagement, the CPA is to comply with any new or revised professional standards in conducting engagements pursuant to these regulations and the issuance of the agreed-upon procedures report. The CPA shall perform the "Agreed-Upon procedures" in accordance with the following:	542.3(f)(1) <b>An independent certified public accountant (CPA) shall be engaged to perform</b> "Agreed-Upon Procedures" to verify that the gaming operation is in compliance with the minimum internal control standards (MICS) set forth in this part or a Tribally approved variance thereto that has received Commission concurrence. The CPA shall report each event and procedure discovered by or brought to the CPA's attention that the CPA believes does not satisfy the minimum standards or Tribally approved variance that has received Commission concurrence. The "Agreed-Upon Procedures" may be performed in conjunction with the annual audit. The CPA shall report its findings to the Tribe, Tribal gaming regulatory authority, and management. The Tribe shall submit two copies of the report to the Commission within 120 days of the gaming operation's fiscal year end. This regulation is intended to communicate the Commission's position on the minimum agreed-upon procedures to be performed by the CPA. Throughout these regulations, the CPA's engagement and reporting are based on Statements on Standards for Attestation Engagements (SSAEs) in effect as of December 31, 2003, specifically SSAE 10 ("Revision and Recodification Agreed-Upon Procedures Engagements."). If future revisions are made to the SSAEs or new SSAEs are adopted that are applicable to this type of engagement, the CPA is to comply with any new or revised professional standards in conducting engagements pursuant to these regulations and the issuance of the agreed-upon procedures report. The CPA shall perform the "Agreed-Upon Procedures" in accordance with the following: (Revised August 12, 2005)	543.23(d)(1) Agreed upon procedures. A CPA must be engaged to perform an assessment to verify whether the gaming operation is in compliance with these MICS, and/or the TICS or SICS if they provide at least the same level of controls as the MICS. The assessment must be performed in accordance with agreed upon procedures and the most recent versions of the Statements on Standards for Attestation Engagements and Agreed-Upon Procedures Engagements (collectively "SSAEs"), issued by the American Institute of Certified Public Accountants.  (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.			F	<del>An Independent CPA shall be engaged on an annual basis to perform "Agreed-Upon Procedures" to verify that the gaming operation is in compliance with the Tribal Internal Controls Standards (TICS) set forth in this document or a tribally approved variance thereto that has received NIGC concurrence (where applicable), the NIGC MICS, and the SICS where they provide the level of control required. The CPA shall report each event and procedure discovered by or brought to the CPAs attention that the CPA believes does not satisfy these standards or the Tribal approved variance that has received NIGC concurrence. The "Agreed-Upon Procedures" may be performed in conjunction with the annual audit. The CPA shall report its findings to the CNGC, the Tribe, and to management. The CNGC shall submit two copies of the report to the NIGC within 120 days of the gaming operations fiscal year end. Throughout these regulations, the CPAs engagement and reporting are based on Statements on Standards for Attestation Engagements (SSAEs). If future revisions are made to the SSAEs or new SSAEs are adopted that are applicable to this type of engagement, the CPA is to comply with any new or revised professional standards in conducting engagements pursuant to these regulations and the issuance of the agreed-upon procedures report. The CPA shall perform the</del> <del>The CPA shall compare the Tribal Internal Control Standards (TICS) to the NIGC MICS to ascertain whether the criteria set forth in the NIGC MICS or NIGC approved variances are adequately addressed.</del>
1	The CPA shall compare the Tribal Internal Control Standards (TICS) to the NIGC MICS to ascertain whether the criteria set forth in the NIGC MICS or NIGC approved variances are adequately addressed.	542.3(f)(2)(i) The CPA shall compare the Tribal internal control standards to the MICS to ascertain whether the criteria set forth in the MICS or Commission approved variances are adequately addressed.				1	<del>The CPA shall compare the Tribal Internal Control Standards (TICS) to the NIGC MICS to ascertain whether the criteria set forth in the NIGC MICS or NIGC approved variances are adequately addressed.</del>
2	The CPA may utilize CNGC personnel to cross-reference the TICS to the NIGC MICS, provided the CPA performs a review of the work performed by CNGC personnel and assumes complete responsibility for the proper completion of the work product.	542.3(f)(2)(ii) The CPA may utilize personnel of the Tribal gaming regulatory authority to cross-reference the Tribal internal control standards to the MICS, provided the CPA performs a review of the Tribal gaming regulatory authority personnel's work and assumes complete responsibility for the proper completion of the work product.				2	<del>The CPA may utilize CNGC personnel to cross-reference the TICS to the NIGC MICS, provided the CPA performs a review of the work performed by CNGC personnel and assumes complete responsibility for the proper completion of the work product.</del>
3	The CPA shall report each procedure discovered by or brought to the CPA's attention that the CPA believes does not satisfy the NIGC MICS requirements in part 2.7 (F)(1) in this section.	542.3(2)(iii) The CPA shall report each procedure discovered by or brought to the CPA's attention that the CPA believes does not satisfy paragraph (f)(2)(i) of this section.				3	<del>The CPA shall report each procedure discovered by or brought to the CPA's attention that the CPA believes does not satisfy the NIGC MICS requirements in part 2.7 (F)(1) in this section.</del>
4	As a prerequisite to the evaluation of the gaming operation's system of internal control standards (SICS), it is recommended that the CPA obtain and review an organization chart depicting segregation of functions and responsibilities, a description of the duties and responsibilities of each position shown on the organization chart, and an accurate, detailed narrative description of the operation's procedures in effect that demonstrate compliance.	542.3(f)(1)(i) As a prerequisite to the evaluation of the gaming operation's internal control systems, it is recommended that the CPA obtain and review an organization chart depicting segregation of functions and responsibilities, a description of the duties and responsibilities of each position shown on the organization chart, and an accurate, detailed narrative description of the gaming operation's procedures in effect that demonstrate compliance.				4	<del>As a prerequisite to the evaluation of the gaming operation's system of internal control standards (SICS), it is recommended that the CPA obtain and review an organization chart depicting segregation of functions and responsibilities, a description of the duties and responsibilities of each position shown on the organization chart, and an accurate, detailed narrative description of the operation's procedures in effect that demonstrate compliance.</del>
5	The CPA shall complete the CPA NIGC MICS Compliance checklists or other comparable testing procedures. The checklists should measure compliance on a sampling basis by performing walk-throughs, observations and substantive testing. The CPA shall complete separate checklists for each gaming revenue center, cage and credit, internal audit, surveillance, information technology and complimentary services or items. All questions on each applicable checklist should be completed. Work-paper references are suggested for all "no" responses for the results obtained during testing (unless a note in the "W/P Ref" can explain the exception). 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.	542.3(f)(1)(ii) Complete the CPA NIGC MICS Compliance checklists or other comparable testing procedures. The checklists should measure compliance on a sampling basis by performing walkthroughs, observations and substantive testing. The CPA shall complete separate checklists for each gaming revenue center, cage and credit, internal audit, surveillance, information technology and complimentary services or items. All questions on each applicable checklist should be completed. Work-paper references are suggested for all "no" responses for the results obtained during testing (unless a note in the "W/P Ref" can explain the exception).  542.3(f)(2) <b>Alternatively, at the discretion of the Tribe</b> , the Tribe may engage an independent certified public accountant (CPA) to perform the testing, observations and procedures reflected in paragraphs (f)(1)(i), (ii), and (iii) of this section utilizing the Tribal internal control standards adopted by the Tribal gaming regulatory authority or Tribally approved variance that has received Commission concurrence. Accordingly, the CPA will verify compliance by the gaming operation with the Tribal internal control standards. Should the Tribe elect this alternative, as a prerequisite, the CPA will perform the following:				5	<del>The CPA shall complete the CPA NIGC MICS Compliance checklists or other comparable testing procedures. The checklists should measure compliance on a sampling basis by performing walk-throughs, observations and substantive testing. The CPA shall complete separate checklists for each gaming revenue center, cage and credit, internal audit, surveillance, information technology and complimentary services or items. All questions on each applicable checklist should be completed. Work-paper references are suggested for all "no" responses for the results obtained during testing (unless a note in the "W/P Ref" can explain the exception).</del>
6	The CPA shall perform, at a minimum, the following procedures in conjunction with the completion of the checklists:	542.3(f)(1)(iii) The CPA shall perform, at a minimum, the following procedures in conjunction with the completion of the checklists:				6	<del>The CPA shall perform, at a minimum, the following procedures in conjunction with the completion of the checklists:</del>

REF	CN TICS	542	543	Tribal - State Compact	Other Regs	REF	Recommended Revisions
a	At least one unannounced observation of each of the following: Gaming machine coin drop, gaming machine currency acceptor drop, table games drop, gaming machine coin count, gaming machine currency acceptor count, and table games count. The AICPA's "Audits of Casinos" Audit and Accounting Guide states that "observations of operations in the casino cage and count room should not be announced in advance * * *". For purposes of these procedures, "unannounced" means that no officers, directors, or employees are given advance information regarding the dates or times of such observations. The independent accountant should make arrangements with the gaming operation and CNGC to ensure proper identification of the CPA's personnel and to provide for their prompt access to the count rooms.	542.3(f)(1)(iii)(A) At least one unannounced observation of each of the following: Gaming machine coin drop, gaming machine currency acceptor drop, table games drop, gaming machine coin count, gaming machine currency acceptor count, and table games count. The AICPA's "Audits of Casinos" Audit and Accounting Guide states that "observations of operations in the casino cage and count room should not be announced in advance * * *". For purposes of these procedures, "unannounced" means that no officers, directors, or employees are given advance information regarding the dates or times of such observations. The independent accountant should make arrangements with the gaming operation and Tribal gaming regulatory authority to ensure proper identification of the CPA's personnel and to provide for their prompt access to the count rooms.				a	<del>At least one unannounced observation of each of the following: Gaming machine coin drop, gaming machine currency acceptor drop, table games drop, gaming machine coin count, gaming machine currency acceptor count, and table games count. The AICPA's "Audits of Casinos" Audit and Accounting Guide states that "observations of operations in the casino cage and count room should not be announced in advance * * *". For purposes of these procedures, "unannounced" means that no officers, directors, or employees are given advance information regarding the dates or times of such observations. The independent accountant should make arrangements with the gaming operation and CNGC to ensure proper identification of the CPA's personnel and to provide for their prompt access to the count rooms.</del>
b	The gaming machine coin count observation would include a weigh scale test of all denominations using pre-counted coin. The count would be in process when these tests are performed, and would be conducted prior to the commencement of any other walk-through procedures. For computerized weigh scales, the test can be conducted at the conclusion of the count, but before the final totals are generated.	542.3(f)(1)(iii)(A)(1) The gaming machine coin count observation would include a weigh scale test of all denominations using pre-counted coin. The count would be in process when these tests are performed, and would be conducted prior to the commencement of any other walk-through procedures. For computerized weigh scales, the test can be conducted at the conclusion of the count, but before the final totals are generated.				b	<del>The gaming machine coin count observation would include a weigh scale test of all denominations using pre-counted coin. The count would be in process when these tests are performed, and would be conducted prior to the commencement of any other walk-through procedures. For computerized weigh scales, the test can be conducted at the conclusion of the count, but before the final totals are generated.</del>
c	The checklists should provide for drop/count observations, inclusive of hard drop/count, soft drop/count and currency acceptor drop/count. The count room would not be entered until the count is in process and the CPA would not leave the room until the monies have been counted and verified to the count sheet by the CPA and accepted into accountability. If the drop teams are unaware of the drop observations and the count observations would be unexpected, the hard count and soft count rooms may be entered simultaneously. Additionally, if the gaming machine currency acceptor count begins immediately after the table games count in the same location, by the same count team, and using the same equipment, the currency acceptor count observation can be conducted on the same day as the table games count observation, provided the CPA remains until monies are transferred to the vault/cashier.	542.3(f)(1)(iii)(A)(2) The checklists should provide for drop/count observations, inclusive of hard drop/count, soft drop/count and currency acceptor drop/count. The count room would not be entered until the count is in process and the CPA would not leave the room until the monies have been counted and verified to the count sheet by the CPA and accepted into accountability. If the drop teams are unaware of the drop observations and the count observations would be unexpected, the hard count and soft count rooms may be entered simultaneously. Additionally, if the gaming machine currency acceptor count begins immediately after the table games count in the same location, by the same count team, and using the same equipment, the currency acceptor count observation can be conducted on the same day as the table games count observation, provided the CPA remains until monies are transferred to the vault/ cashier.				c	<del>The checklists should provide for drop/count observations, inclusive of hard drop/count, soft drop/count and currency acceptor drop/count. The count room would not be entered until the count is in process and the CPA would not leave the room until the monies have been counted and verified to the count sheet by the CPA and accepted into accountability. If the drop teams are unaware of the drop observations and the count observations would be unexpected, the hard count and soft count rooms may be entered simultaneously. Additionally, if the gaming machine currency acceptor count begins immediately after the table games count in the same location, by the same count team, and using the same equipment, the currency acceptor count observation can be conducted on the same day as the table games count observation, provided the CPA remains until monies are transferred to the vault/cashier.</del>
d	Observations of the gaming operation's employees as they perform their duties.	542.3(f)(1)(iii)(B) Observations of the gaming operation's employees as they perform their duties.				d	<del>Observations of the gaming operation's employees as they perform their duties.</del>
e	Interviews with the gaming operation's employees who perform the relevant procedures.	542.3(f)(1)(iii)(C) Interviews with the gaming operation's employees who perform the relevant procedures.				e	<del>Interviews with the gaming operation's employees who perform the relevant procedures.</del>
f	Compliance testing of various documents relevant to the procedures. The scope of such testing should be indicated on the checklist where applicable.	542.3(f)(1)(iii)(D) Compliance testing of various documents relevant to the procedures. The scope of such testing should be indicated on the checklist where applicable.				f	<del>Compliance testing of various documents relevant to the procedures. The scope of such testing should be indicated on the checklist where applicable.</del>
g	For new gaming operations that have been in operation for three months or less at the end of their business year, performance of this regulation, is not required for the partial period.	542.3(f)(1)(iii)(E) For new gaming operations that have been in operation for three months or less at the end of their business year, performance of this regulation, section 542.3(f), is not required for the partial period.				g	<del>For new gaming operations that have been in operation for three months or less at the end of their business year, performance of this regulation, is not required for the partial period.</del>
G	Reliance on Internal Auditors. The CPA may rely on the work of an internal auditor, to the extent allowed by the professional standards, for the performance of the recommended procedures specified in parts 2.7 (F) (6) (d, e and f) of this section, and for the completion of the checklists as they relate to the procedures covered therein, provided that the internal audit department can demonstrate to the satisfaction of the CPA that the requirements contained within Section 23 – Internal Audit, as applicable, have been satisfied.	542.3(f)(3) <b>Reliance on Internal Auditors.</b> The CPA may rely on the work of an internal auditor, to the extent allowed by the professional standards, for the performance of the recommended procedures specified in paragraphs (f)(1)(iii)(B), (C), and (D) of this section, and for the completion of the checklists as they relate to the procedures covered therein provided that the internal audit department can demonstrate to the satisfaction of the CPA that the requirements contained within § 542.22, 542.32, or 542.42, as applicable, have been satisfied. 542.3(f)(3)(i)	543.23(d)(3)(ii) If the CPA determines that the internal audit procedures performed during the fiscal year have been properly completed, the CPA may rely on the work of the internal audit for the completion of the MICS checklists as they relate to the standards covered by this part.			G	<del>Reliance on Internal Auditors. The CPA may rely on the work of an internal auditor, to the extent allowed by the professional standards, for the performance of the recommended procedures specified in parts 2.7 (F) (6) (d, e and f) of this section, and for the completion of the checklists as they relate to the procedures covered therein, provided that the internal audit department can demonstrate to the satisfaction of the CPA that the requirements contained within Section 23 – Internal Audit, as applicable, have been satisfied.</del>
1	Agreed-Upon Procedures are to be performed by the CPA to determine that the internal audit procedures performed for a past 12-month period (includes two 6-month periods) encompassing a portion or all of the most recent business year has been properly completed. The CPA will apply the following Agreed-Up Procedures to the gaming operation's written assertion:	542.3(f)(3)(ii) Agreed-upon procedures are to be performed by the CPA to determine that the internal audit procedures performed for a past 12-month period (includes two 6-month periods) encompassing a portion or all of the most recent business year has been properly completed. The CPA will apply the following Agreed-Upon Procedures to the gaming operation's written assertion:				1	<del>Agreed-Upon Procedures are to be performed by the CPA to determine that the internal audit procedures performed for a past 12-month period (includes two 6-month periods) encompassing a portion or all of the most recent business year has been properly completed. The CPA will apply the following Agreed-Up Procedures to the gaming operation's written assertion:</del>



REF	CN TICS	542	543	Tribal - State Compact	Other Regs	REF	Recommended Revisions
a	Obtain the internal audit department work-papers completed for a 12-month period (includes two 6-month periods) encompassing a portion or all of the most recent business year and determine whether the proper the CPA NIGC MICS Compliance Checklists or other comparable testing procedures were included in the internal audit work papers and all steps described in the checklists were initialed or signed by an internal audit representative.	542.3(f)(3)(ii)(A) Obtain internal audit department work-papers completed for a 12-month period (includes two 6-month periods) encompassing a portion or all of the most recent business year and determine whether the CPA NIGC MICS Compliance Checklists or other comparable testing procedures were included in the internal audit workpapers and all steps described in the checklists were initialed or signed by an internal audit representative.	543.23(d)(3)(i)(B) Ensuring that the internal auditor completed checklists for each gaming department of the operation;			a	<del>Obtain the internal audit department work-papers-completed for a 12-month-period (includes two 6-month-periods) encompassing a portion or all of the most recent-business year and determine whether the proper the CPA-NIGC MICS Compliance Checklists or other comparable-testing procedures were included in the internal audit work-papers and all steps described in the checklists were-initialed or signed by an internal audit representative.</del>
b	For the internal audit work- papers obtained in part 2.7 G(1)(a) of this section, on a sample basis, re-perform the procedures included in the CPA NIGC MICS Compliance Checklists or other comparable testing procedures prepared by the internal audit department and determine if all instances of noncompliance noted in the sample were documented as such by the internal auditor(s). The CPA NIGC MICS Compliance Checklists or other comparable testing procedures for the applicable Drop and Count procedures are not included in the sample re-performance of procedures because the CPA is required to perform the Drop and Count observations under part 2.7 (F) (6) (a) of this section of the Agreed-Upon Procedures. The CPAs sample should comprise a minimum of 3 percent of the procedures required in each CNGC Compliance Checklist or other comparable testing procedures for the gaming machine and table game departments and 5 percent for the other departments completed by the internal audit department in compliance with the Section 23 - Internal Audit TICS. The re-performance of the procedures is performed as follows:	542.3(f)(3)(ii)(B) For the internal audit work-papers obtained in paragraph (f)(3)(ii)(A) of this section, on a sample basis, reperform the procedures included in CPA NIGC MICS Compliance Checklists or other comparable testing procedures prepared by internal audit and determine if all instances of noncompliance noted in the sample were documented as such by internal audit. The CPA NIGC MICS Compliance Checklists or other comparable testing procedures for the applicable Drop and Count procedures are not included in the sample reperformance of procedures because the CPA is required to perform the drop and count observations as required under paragraph (f)(1)(iii)(A) of this section of the Agreed-Upon Procedures. The CPA's sample should comprise a minimum of 3 percent of the procedures required in each CPA NIGC MICS Compliance Checklist or other comparable testing procedures for the gaming machine and table game departments and 5 percent for the other departments completed by internal audit in compliance with the internal audit MICS. The reperformance of procedures is performed as follows:	543.23(d)(3) Review of internal audit. (i) The CPA must determine compliance by the gaming operation with the internal audit requirements in this paragraph (d) by:			b	<del>For the internal audit work- papers-obtained in part 2.7-G(1)(a)-of this section, on a sample basis, re-perform the-procedures included in the CPA-NIGC MICS Compliance-Checklists or other comparable-testing-procedures-prepared by the internal audit department and determine-if-all instances of noncompliance noted in the sample-were documented as such by the internal auditor(s).-The-CPA NIGC MICS Compliance Checklists or other comparable testing-procedures for the applicable Drop and Count-procedures are not included in the sample re-performance-of procedures because the CPA is required to perform the-Drop and Count observations under part 2.7 (F) (6) (a)-of this section of the Agreed-Upon Procedures.-The CPAs-sample should comprise a minimum of 3 percent of the-procedures required in each CNGC Compliance Checklist or-other comparable testing procedures for the gaming-machine and table game departments and 5 percent for the other departments completed by the internal audit-department in compliance with the Section 23 - Internal-Audit TICS. The re-performance of the procedures is-performed as follows:</del>
			543.23(d)(3)(i)(A) Completing the internal audit checklist;				
i	For inquires, the CPA should either speak with the same individual or an individual of the same job position as the internal auditor did for the procedure indicated in their checklist.	542.3(f)(3)(ii)(B)(1) For inquiries, the CPA should either speak with the same individual or an individual of the same job position as the internal auditor did for the procedure indicated in their checklist.				i	<del>For inquires, the CPA should either speak with the same-individual or an individual of the same job position as the-internal auditor did-for—the procedure indicated in their-checklist.</del>
ii	For observations, the CPA should observe the same process as the internal auditor did for the procedure as indicated in their checklist.	542.3(f)(3)(ii)(B)(2) For observations, the CPA should observe the same process as the internal auditor did for the procedure as indicated in their checklist.				ii	<del>For observations, the CPA should observe the same process-as the internal auditor did for the procedure as indicated in-their checklist.</del>
iii	For document testing, the CPA should look at the same original document as tested by the internal auditor for the procedure as indicated in their checklist. The CPA need only retest the minimum sample size required in the checklist.	542.3(f)(3)(ii)(B)(3) For document testing, the CPA should look at the same original document as tested by the internal auditor for the procedure as indicated in their checklist. The CPA need only retest the minimum sample size required in the checklist.				iii	<del>For document testing, the CPA should look at the same-original document as tested by the internal auditor for the-procedure as indicated in their checklist. The CPA need only-retest the minimum sample size required in the checklist.</del>
			543.23(d)(3)(i)(C) Verifying that any areas of non-compliance have been identified;				
c	The CPA is to investigate and resolve any differences between their re-performance results and the internal audit results.	542.3(f)(3)(ii)(C) The CPA is to investigate and resolve any differences between their reperformance results and the internal audit results.				c	<del>The CPA is to investigate and resolve any differences-between their re-performance results and the internal audit-results.</del>
d	Ensure that audit reports are completed and include responses from management.		543.23(d)(3)(i)(D) Ensuring that audit reports are completed and include responses from management; and			d	<del>Ensure that audit reports are completed and include-responses from management.</del>
e	Verify 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) Verifying that appropriate follow-up on audit findings has been conducted and necessary corrective measures have taken to effectively mitigate the noted risks.			e	<del>Verify that appropriate follow-up on audit findings has-been conducted and necessary corrective measures have-been taken to effectively mitigate the noted risks.-</del>
f	Documentation is maintained for 5 years by the CPA indicating the procedures reperfomed along with the results	542.3(f)(3)(ii)(D) Documentation is maintained for 5 years by the CPA indicating the procedures reperfomed along with the results.				f	<del>Documentation is maintained for 5 years by the CPA-indicating the procedures reperfomed along with the-results</del>
g	When performing the procedures for part 2.7 (G) (1) (b) of this section in subsequent years, the CPA must select a different sample so that the CPA will re-perform substantially all of the procedures after several years.	542.3(f)(3)(ii)(E) When performing the procedures for paragraph (f)(3)(ii)(B) of this section in subsequent years, the CPA must select a different sample so that the CPA will reperform substantially all of the procedures after several years.				g	<del>When performing the procedures for part 2.7 (G) (1) (b) of-this section in subsequent years, the CPA must select a-different sample so that the CPA will re-perform-substantially all of the procedures after several years.</del>
h	Any additional procedures performed at the request of the NIGC, the CNGC, or management should be included in the Agreed-Upon Procedures report transmitted to the CNGC and subsequently to the NIGC.	542.3(f)(3)(ii)(F) Any additional procedures performed at the request of the Commission, the Tribal gaming regulatory authority or management should be included in the Agreed-Upon Procedures report transmitted to the Commission.				h	<del>Any additional procedures performed at the request of the-NIGC, the CNGC, or management should be included in the-Agreed-Upon Procedures report transmitted to the CNGC-and subsequently to the NIGC.</del>

REF	CN TICS	542	543	Tribal - State Compact	Other Regs	REF	Recommended Revisions
H	Report Format. The NIGC has concluded that the performance of the procedures is an attestation engagement in which the CPA applies such Agreed-Upon Procedures to the gaming operation's assertion that it is in compliance with the NIGC MICS, the CNGC TICS, and approved variances, provide a level of control that equals or exceeds that of the established MICS. Accordingly, the Statements on Standards for Attestation Engagements (SSAEs) specifically SSAE 10, issued by the Auditing Standards Board is currently applicable. SSAE 10 provides current, pertinent guidance regarding agreed-upon procedures engagements, and the sample report formats included within those standards should be used, as appropriate, in the preparation of the CPAs agreed-upon procedures report. If future revisions are made to this standard or new SSAEs are adopted that are applicable to this type of engagement, the CPA is to comply with any revised professional standards in issuing their agreed upon procedures report. The NIGC will provide an Example Report and Letter Formats, upon request, that may be used and contain all of the information discussed as follows:	542.3(f)(4)(i) <b>Report Format.</b> The NIGC has concluded that the performance of these procedures is an attestation engagement in which the CPA applies such Agreed-Upon Procedures to the gaming operation's assertion that it is in compliance with the MICS and, if applicable under paragraph (f)(2) of this section, the Tribal internal control standards and approved variances, provide a level of control that equals or exceeds that of the MICS. Accordingly, the Statements on Standards for Attestation Engagements (SSAE's), specifically SSAE 10, issued by the Auditing Standards Board is currently applicable. SSAE 10 provides current, pertinent guidance regarding agreed-upon procedure engagements, and the sample report formats included within those standards should be used, as appropriate, in the preparation of the CPA's agreed-upon procedures report. If future revisions are made to this standard or new SSAEs are adopted that are applicable to this type of engagement, the CPA is to comply with any revised professional standards in issuing their agreed upon procedures report. The Commission will provide an Example Report and Letter Formats upon request that may be used and contain all of the information discussed below:	542.23(d)(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.			H	<del>Report Format. The NIGC has concluded that the performance of the procedures is an attestation engagement in which the CPA applies such Agreed-Upon Procedures to the gaming operation's assertion that it is in compliance with the NIGC MICS, the CNGC TICS, and approved variances, provide a level of control that equals or exceeds that of the established MICS. Accordingly, the Statements on Standards for Attestation Engagements (SSAEs) specifically SSAE 10, issued by the Auditing Standards Board is currently applicable. SSAE 10 provides current, pertinent guidance regarding agreed-upon procedures engagements, and the sample report formats included within those standards should be used, as appropriate, in the preparation of the CPAs agreed-upon procedures report. If future revisions are made to this standard or new SSAEs are adopted that are applicable to this type of engagement, the CPA is to comply with any revised professional standards in issuing their agreed upon procedures report. The NIGC will provide an Example Report and Letter Formats, upon request, that may be used and contain all of the information discussed as follows:</del>
1	The report must describe all instances of procedural noncompliance regardless of materiality with the MICS or approved variations, and all instances where the CNGC TICS do not comply with the NIGC MICS. All noted instances of non-compliance 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. When describing the agreed-upon procedures performed, the CPA should also indicate whether procedures performed by other individuals were utilized to substitute for the procedures required to be performed by the CPA. For each instance of noncompliance noted in the CPAs agreed-upon procedures report, the following information must be included:	542.3(f)(4)(i)(A) The report must describe all instances of procedural noncompliance regardless of materiality) with the MICS or approved variations, and all instances where the Tribal gaming regulatory authority's regulations do not comply with the MICS. When describing the agreed-upon procedures performed, the CPA should also indicate whether procedures performed by other individuals were utilized to substitute for the procedures required to be performed by the CPA. For each instance of noncompliance noted in the CPA's agreed-upon procedures report, the following information must be included:				1	<del>The report must describe all instances of procedural noncompliance regardless of materiality with the MICS or approved variations, and all instances where the CNGC TICS do not comply with the NIGC MICS. All noted instances of non-compliance 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. When describing the agreed-upon procedures performed, the CPA should also indicate whether procedures performed by other individuals were utilized to substitute for the procedures required to be performed by the CPA. For each instance of noncompliance noted in the CPAs agreed-upon procedures report, the following information must be included:</del>
a	The citation of the applicable MICS for which the instance of noncompliance was noted.	542.3(f)(4)(i)(A)(1)The citation of the applicable MICS for which the instance of noncompliance was noted.				a	<del>The citation of the applicable MICS for which the instance of noncompliance was noted.</del>
b	A narrative description of noncompliance, including the number of exceptions and sample size tested.	542.3(f)(4)(i)(A)(2) A narrative description of the noncompliance, including the number of exceptions and sample size tested.				b	<del>A narrative description of noncompliance, including the number of exceptions and sample size tested.</del>
2	[Reserved].					2	<del>[Reserved].</del>
I	Report Submission Requirements	542.3(f)(5) <b>Report Submission Requirements.</b>				I	<del>Report Submission Requirements</del>
1	The CPA shall prepare a report of the findings for the CNGC, the Tribe and management. The CNGC shall submit 2 copies of the report to the NIGC no later than 120 days after the operation's business year. This report should be provided in addition to any other reports required to be submitted to the NIGC.	542.3(f)(5)(i) The CPA shall prepare a report of the findings for the Tribe and management. The Tribe shall submit 2 copies of the report to the Commission no later than 120 days after the gaming operation's business year. This report should be provided in addition to any other reports required to be submitted to the Commission.				1	<del>The CPA shall prepare a report of the findings for the CNGC, the Tribe and management. The CNGC shall submit 2 copies of the report to the NIGC no later than 120 days after the operation's business year. This report should be provided in addition to any other reports required to be submitted to the NIGC.</del>
2	The CPA should maintain the work-papers supporting the report for a minimum of five years. Digital storage is acceptable. The NIGC may request access to these work- papers, through the Tribe.	542.3(f)(5)(ii) The CPA should maintain the work-papers supporting the report for a minimum of five years. Digital storage is acceptable. The Commission may request access to these work-papers, through the Tribe.				2	<del>The CPA should maintain the work-papers supporting the report for a minimum of five years. Digital storage is acceptable. The NIGC may request access to these work-papers, through the Tribe.</del>
3	CPA NIGC MICS Compliance Checklists. In connection with the CPA testing pursuant to this section and as referenced therein, NIGC will provide CPA MICS Compliance Checklists upon request.	542.3(f)(6) <b>CPA NIGC MICS Compliance Checklists.</b> In connection with the CPA testing pursuant to this section and as referenced therein, the Commission will provide CPA MICS Compliance Checklists upon request.				3	<del>CPA NIGC MICS Compliance Checklists. In connection with the CPA testing pursuant to this section and as referenced therein, NIGC will provide CPA MICS Compliance Checklists upon request.</del>

REF	CN TICS	542	543	CN LA 17-14§32	REF	Recommended Revisions
	<b>Section 3 - Small and Charitable Operations</b>					
<b>3.1</b>	<b>Small Gaming Operations</b>					
	This document shall not apply to small gaming operations provided that:	542.6(a) <b><i>Small gaming operations.</i></b> This part shall not apply to small gaming operations provided that:	543.4(a) <i>Small gaming operations.</i> This part does not apply to small gaming operations provided that:			
A	The Cherokee Nation Gaming Commission (CNGC) permits the operation to be exempt from this document;	542.6(a)(1) <b>The Tribal gaming regulatory authority</b> permits the operation to be exempt from this part;	543.4(a)(1) The TGRA permits the operation to be exempt from this part;			
B	The annual gross gaming revenue of the operation does not exceed \$3 million; and	542.6(a)(2) <b>The annual gross gaming revenue</b> of the operation does not exceed \$1 million; and	543.4(a)(2) The annual gross gaming revenue of the operation does not exceed \$3 million; and,			The annual gross gaming revenue of the operation does not exceed <del>\$3</del> 1 million; and
C	The CNGC develops and the operation complies with alternate procedures that:	542.6 (a)(3) <b>The Tribal gaming regulatory authority</b> develops and the operation complies with alternate procedures that:	543.4(a)(3) The TGRA develops, and the operation complies with, alternate procedures that:			
1	Protect the integrity of games offered;	542.6(a)(3)(i) Protect the integrity of games offered; and	543.4(a)(3)(i) Protect the integrity of games offered;			
2	Safeguard the assets used in connection with the operation; and	542.6(a)(3)(ii) Safeguard the assets used in connection with the operation.	543.4(a)(3)(ii) Safeguard the assets used in connection with the operation; and			
3	Create, prepare and maintain records in accordance with Generally Accepted Accounting Principles.		543.4(a)(3)(iii) Create, prepare and maintain records in accordance with Generally Accepted Accounting Principles.			
<b>3.2</b>	<b>Charitable Gaming Operations</b>					
	This document shall not apply to charitable gaming operations provided that:	542.6(b) <b><i>Charitable gaming operations.</i></b> This part shall not apply to charitable gaming operations provided that:	543.4(b) <i>Charitable gaming operations.</i> This part does not apply to small gaming operations provided that:	CN LA 17-14 §32 Charitable gaming operations are not required to be licensed by the Gaming Commission provided that:		
A	All proceeds are the benefit of a charitable organization;	542.6(b)(1) <b>All proceeds</b> are for the benefit of a charitable organization;	543.4(b)(1) All proceeds are for the benefit of a charitable organization;	CN LA 17-14 §32 (1) All proceeds are for the benefit of a charitable organization.		
B	The CNGC permits the charitable organization to be exempt from this document;	542.6(b)(2) <b>The Tribal gaming regulatory authority</b> permits the charitable organization to be exempt from this part;	543.4(b)(2) The TGRA permits the charitable organization to be exempt from this part;	CN LA 17-14 §32 (2) The Gaming Commission determines the charitable organization to be exempt from this Act.		
C	The charitable gaming operation is operated wholly by the charitable organization's employees or volunteers;	542.6(b)(3) <b>The charitable gaming operation</b> is operated wholly by the charitable organization's employees or volunteers;	543.4(b)(3) The charitable gaming operation is operated wholly by the charitable organization's agents;	CN LA 17-14 §32 (3) The charitable gaming operation is operated wholly by the charitable organizations's employees and/or volunteers.		
D	The annual gross gaming revenue of the charitable gaming operation does not exceed \$3 Million; and	542.6(b)(4) <b>The annual gross gaming revenue</b> of the charitable gaming operation does not exceed \$100,000.	543.4(b)(4) The annual gross gaming revenue of the charitable operation does not exceed \$3 million; and			The annual gross gaming revenue of the charitable gaming operation does not exceed <del>\$3 Million</del> 100,000; and

REF	CN TICS	542	543	CN LA 17-14§32	REF	Recommended Revisions
	<b>Section 3 - Small and Charitable Operations</b>					
		542.6(b)(4)(i) Where the annual gross gaming revenues of the charitable gaming operation exceed \$100,000, but are less than \$1 million, paragraph (a) of this section shall also apply; and.			E	Where the annual gross gaming revenues of the charitable gaming operation exceed \$100,000, but are less than \$1 million, section 3.1 above shall apply.
		542.6(b)(4)(ii) [Reserved]				
E	The CNGC develops, and the charitable gaming operation complies, with alternate procedures that:	542.6(b)(5) <b>The Tribal gaming regulatory authority</b> develops and the charitable gaming operation complies with alternate procedures that:	543.4(b)(5) The TGRA develops, and the charitable gaming operation complies with, alternate procedures that:	CN LA 17-14 §32 (4) The Gaming Commission, <u>at its sole discretion</u> , may require the charitable organization to adopt procedures that protect the integrity of the gaming offered and that safeguard the assets used in connection with the gaming operation.		
1	Protect the integrity of the games offered;	542.6(b) (5)(i) Protect the integrity of the games offered; and,	543.4(b)(5)(i) Protect the integrity of games offered;			
2	Safeguard the assets used in connection with the gaming operation; and	542.6(b)(5)(ii) Safeguard the assets used in connection with the gaming operation.	543.4(b)(5)(ii) Safeguard the assets used in connection with the operation; and			
3	Create, prepare and maintain records in accordance with Generally Accepted Accounting Principles.		543.4(b)(5)(iii) Create, prepare and maintain records in accordance with Generally Accepted Accounting Principles.			
<b>3.3</b>	<b>Independent Operators</b>					
	Nothing in this Section exempts gaming operations conducted by independent operators for the benefit of a charitable organization.	542.(c) <b>Independent Operators.</b> Nothing in this section shall exempt gaming operations conducted by independent operators for the benefit of a charitable organization.	543.(c) <i>Independent operators.</i> Nothing in this section exempts gaming operations conducted by independent operators for the benefit of a charitable organizations.			



REF	CN TICS	NGC Class III Guidance	542.7	542.8	542.9	542.10	542.11	542.12	542.13	542.14	542.15	542.19	542.21	542.31	542.41	Tribal-State Compact	Recommended Revisions
3	Section 4 - General Provisions Exchanges, including acknowledging signatures or initials; and	BULLETIN 2018-3 5(d)(2)(ii) Exchanges, including acknowledging signatures or initials; and Keno 5(g)(2)(iii)															
4	Resulting variances.	5(d)(2)(iii) Resulting variances. Keno 5(g)(2)(iv)															
D	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.	5(d)(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. Keno 5(g)(3)															E
4.6	<b>Counterfeit Currency.</b> Controls shall be established and procedures implemented for identifying and reporting counterfeit currency.																
4.7	<b>Cash Drawer Integrity.</b> Controls must be established and procedures implemented to ensure the security and integrity of cash drawer funds.																
4.8	<b>Signature Attestation.</b> When the standards in this document address the need for signature authorizations, unless otherwise specified, that signature shall be the full name of the employee or initials (as required), and employee number, in legible writing.																When the standards in this document address the need for signature authorizations, unless otherwise specified, that signature shall be the full name of the <del>employee</del> agent or initials (as required), and <del>employee</del> agent's identification number, in legible writing.
		Supervision. Supervision must be provided as needed for table games operations, gaming machines operations, gaming promotions and player tracking, approval of complimentary services, patron deposit accounts and cashless systems, cage, vault, kiosk, cash and cash equivalents, drop and count, auditing revenue and surveillance by an agent(s) with authority equal to or greater than those being supervised.			Supervision shall be provided at all times the card room is in operation by personnel with authority equal to or greater than those being supervised.			542.12(h) Pit supervisory personnel (with authority equal to or greater than those being supervised) shall provide supervision of all table games.									4.9 <b>Supervisory Line of Authority.</b> For each area of the gaming operation, supervision must be provided as needed by an agent(s) with authority equal to or greater than those being supervised. A
																	B Controls must be established and procedures implemented to safeguard assets and ensure each gaming operation provides for adequate segregation of functions, duties, and responsibilities.
																	C 5(H) Supervisory Line of Authority. The enterprise shall provide the CNGC and State with a chart of the supervisory lines of authority with respect to those directly responsible for the conduct of covered games, and shall promptly notify both agencies of any material changes thereto. The gaming operation shall provide the CNGC with a chart of the supervisory lines of authority (i.e. organizational charts) with respect to those directly responsible for the conduct of gaming at least annually, and shall promptly notify the CNGC of any material changes. The CNGC shall provide the SCA with the proper organization charts and notify the SCA of any changes.
																	D Agent(s) of the gaming operation must comply with the licensing requirements outlined in CNGC Rules & Regulations, Chapter V.
4.9	<b>Records.</b> In addition to other recordkeeping requirements contained in the TICS, the CNGC shall keep a record of, and shall report at least quarterly to the SCA, the number of covered games in each facility, by the name or type of each and its identifying number. The gaming operation shall maintain the following records for no less than three (3) years from the date generated:																4.10 In addition to other recordkeeping requirements contained in the TICS, the CNGC shall keep a record of, and shall report at least quarterly to the SCA, the number of covered games in each facility, by the name or type of each and its identifying number. The gaming operation shall maintain the following records for no less than three (3) years from the date generated: S(C) Records. In addition to other records required to be maintained herein, the enterprise or tribe shall maintain the following records related to implementation of this Compact in permanent form and as written or entered, whether manually or by computer, and which shall be maintained by the enterprise and made available for inspection by the SCA for no less than three (3) years from the date generated: S(M) Records of Covered Games. The TCA shall keep a record of, and shall report at least quarterly to the SCA, the number of covered games in each facility, by the name or type of each and its identifying number.
A	Payout from the conduct of all covered games.																S(C)(2) Payout from the conduct of all covered games. B Payout from the conduct of all covered games.
B	Maintenance log for all covered games gaming equipment used by the gaming operation.																S(C)(3) Maintenance logs for all covered games gaming equipment used by the enterprise.

REF	CN TICS	NIGC Class III Guidance	542											Tribal-State Compact	Recommended Revisions		
	Section 4 - General Provisions	BULLETIN 2018-3	542.7	542.8	542.9	542.10	542.11	542.12	542.13	542.14	542.15	542.19	542.21	542.31	542.41		
C	Security logs as kept in the normal course of conducting and maintaining security at the facility, which at a minimum shall conform to industry practices for such reports. The security logs shall document any unusual or nonstandard activities, occurrences or events at or related to the facility or in connection with the enterprise. Each incident, without regard to materiality, shall be assigned a sequential number for each such report. At a minimum, the security logs shall consist of the following information, which shall be recorded in a reasonable fashion noting:															5(C)(4) Security logs as kept in the normal course of conducting and maintaining security at the facility, which at a minimum shall conform to industry practices for such reports. The security logs shall document any unusual or nonstandard activities, occurrences or events at or related to the facility or in connection with the enterprise. Each incident, without regard to materiality, shall be assigned a sequential number for each such report. At a minimum, the security logs shall consist of the following information, which shall be recorded in a reasonable fashion noting:	
1	the assigned number of the incident,															5(C)(4)(a) the assigned number of the incident,	
2	the date of the incident,															5(C)(4)(b) the date of the incident,	
3	the time of the incident,															5(C)(4)(c) the time of the incident,	
4	the location of the incident,															5(C)(4)(d) the location of the incident,	
5	the nature of the incident,															5(C)(4)(e) the nature of the incident,	
6	the identity, including identification information, of any persons involved in the incident and any known witnesses to the incident, and															5(C)(4)(f) the identity, including identification information, of any persons involved in the incident and any known witnesses to the incident, and	
7	the tribal compliance officer making the report and any other persons contributing to its preparation.															5(C)(4)(g) the tribal compliance officer making the report and any other persons contributing to its preparation.	
D	All documents generated in accordance with the Compact, including books and records with respect to the conduct of covered games or the operation of the gaming operation.															5(C)(6) All documents generated in accordance with this Compact.	







REF	CN TICS	543	REF	Recommended Revisions
	<b>Section 5 - Live Bingo</b>			
<b>5.1</b>	<b>Supervision.</b>			
	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) <i>Supervision.</i> Supervision must be provided as needed for bingo operations by an agent(s) with authority equal to or greater than those being supervised.		<del>Supervision must be provided as needed for bingo operations by an agent(s) with authority equal to or greater than those being supervised.</del>
<b>5.2</b>	<b>Bingo Card Inventory.</b>	543.8(b) <i>Bingo cards.</i>	<b>5.25.1</b>	<b>Bingo Card Inventory.</b>
A	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) Physical bingo card inventory controls must address the placement of orders, receipt, storage, issuance, removal, and cancellation of bingo card inventory to ensure that:		
1	The bingo card inventory can be accounted for at all times; and	543.8(b)(1)(i) The bingo card inventory can be accounted for at all times; and		
2	Bingo cards have not been marked, altered, or otherwise manipulated.	543.8(b)(1)(ii) Bingo cards have not been marked, altered, or otherwise manipulated.		
B	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) <i>Receipt from supplier.</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.		
C	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) Bingo card inventory records must include the date received, quantities received, and the name of the individual conducting the inspection.		
D	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) <i>Storage.</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.		
E	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) 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.		

REF	CN TICS	543	REF	Recommended Revisions
	<b>Section 5 - Live Bingo</b>			
F	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) <i>Issuance and returns of inventory.</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:		
1	Issuance of inventory from storage to a staging area;	543.8(b)(4)(i)(A) Issuance of inventory from storage to a staging area;		
2	Issuance of inventory from a staging area to the cage or sellers;	543.8(b)(4)(i)(B) Issuance of inventory from a staging area to the cage or sellers;		
3	Return of inventory from a staging area to storage; and	543.8(b)(4)(i)(C) Return of inventory from a staging area to storage; and		
4	Return of inventory from cage or seller to staging area or storage.	543.8(b)(4)(i)(D) Return of inventory from cage or seller to staging area or storage.		
G	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.	543.8(b)(5)(i) <i>Cancellation and removal.</i> <b>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.</b> Bingo cards that are removed from inventory and returned to the supplier or cancelled must be logged as removed from inventory.		
H	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) 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. <b>Bingo cards that are removed from inventory and returned to the supplier or cancelled must be logged as removed from inventory.</b>		
I	Bingo cards associated with an investigation must be retained intact outside of the established removal and cancellation policy.	543.8(b)(5)(ii) Bingo cards associated with an investigation must be retained intact outside of the established removal and cancellation policy.		

REF	CN TICS	543	REF	Recommended Revisions
	<b>Section 5 - Live Bingo</b>			
J	The inventory of bingo cards must be tracked and logged from receipt until use or permanent removal from inventory.	543.8(b)(6)(i) <i>Logs</i> . The inventory of bingo cards must be tracked and logged from receipt until use or permanent removal from inventory.		
K	The bingo card inventory record(s) must include:	543.8(b)(6)(ii) The bingo card inventory record(s) must include:		
1	Date;	543.8(b)(6)(ii)(A) Date;		
2	Shift or session;	543.8(b)(6)(ii)(B) Shift or session;		
3	Time;	543.8(b)(6)(ii)(C) Time;		
4	Location;	543.8(b)(6)(ii)(D) Location;		
5	Inventory received, issued, removed, and returned;	543.8(b)(6)(ii)(E) Inventory received, issued, removed, and returned;		
6	Signature of agent performing transaction;	543.8(b)(6)(ii)(F) Signature of agent performing transaction;		
7	Signature of agent performing the reconciliation;	543.8(b)(6)(ii)(G) Signature of agent performing the reconciliation;		
8	Any variance;	543.8(b)(6)(ii)(H) Any variance;		
9	Beginning and ending inventory; and	543.8(b)(6)(ii)(I) Beginning and ending inventory; and		
10	Description of inventory transaction being performed.	543.8(b)(6)(ii)(J) Description of inventory transaction being performed.		
<b>5.3</b>	<b>Bingo Card Sales/Distribution.</b>	543.8(c) <i>Bingo card sales.</i>	<b>5.35.2</b>	<b>Bingo Card Sales/Distribution.</b>
A	Agents who sell or distribute bingo cards must not be the sole verifier of bingo cards for prize payouts.	543.8(c)(1) Agents who sell bingo cards must not be the sole verifier of bingo cards for prize payouts.		
B	In order to adequately record, track, and reconcile sales/inventory of bingo cards the following information must be documented:	543.8(c)(2) Manual bingo card sales: In order to adequately record, track, and reconcile sales of bingo cards, the following information must be documented:		
1	Date;	543.8(c)(2)(i) Date;		
2	Shift or session;	543.8(c)(2)(ii) Shift or session;		
3	Number of bingo cards issued, sold, and returned;	543.8(c)(2)(ii) Number of bingo cards issued, sold, and returned;		
4	Dollar amount of bingo card sales;	543.8(c)(2)(iv) Dollar amount of bingo card sales;		

REF	CN TICS	543	REF	Recommended Revisions
	<b>Section 5 - Live Bingo</b>			
5	Signature or initials and identification number of the agent preparing the record; and	543.8(c)(2)(v) Signature, initials, or identification number of the agent preparing the record; and		
6	Signature or initials and identification number of the independent agent who verified the bingo cards returned to inventory and dollar amount of the bingo card sales.	543.8(c)(2)(vi) Signature, initials, or identification number of an independent agent who verified the bingo cards returned to inventory and dollar amount of bingo card sales.		
C	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) Bingo card sale voids must be processed in accordance with the rules of the game and established controls that must include the following:		
1	Patron refunds;	543.8(c)(3)(i) Patron refunds;		
2	Adjustments to bingo card sales to reflect voids;	543.8(c)(3)(ii) Adjustments to bingo card sales to reflect voids;		
3	Adjustment to bingo card inventory;	Adjustment to bingo card inventory; 543.8(c)(3)(iii)		
4	Documentation of the reason for the void; and	543.8(c)(3)(iv) Documentation of the reason for the void; and		
5	Authorization for all voids.	543.8(c)(3)(v) Authorization for all voids.		
<b>5.4</b>	<b>Draw.</b>	543.8(d) <i>Draw.</i>	<b>5.45.3</b>	<b>Draw.</b>
A	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.	543.8(d)(1) <i>Draw.</i> <b>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.</b> 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.		

REF	CN TICS	543	REF	Recommended Revisions
	<b>Section 5 - Live Bingo</b>			
B	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) <i>Draw</i> . 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. <b>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.</b>		
C	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 5.4(A)–(B) of this section.	543.8(d)(2) Where the selection is made through an electronic aid, certification in accordance with 25 CFR 547.14 is acceptable for verifying the randomness of the draw and satisfies the requirements of paragraph (d)(1) of this section.		
D	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) 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.		
E	Controls must be established and procedures implemented to ensure that:	543.8(d)(4) <i>Verification and display of draw</i> . Controls must be established and procedures implemented to ensure that:		
1	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) 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.		
2	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) 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.		
<b>5.5</b>	<b>Prize Payouts.</b>	543.8(e) <i>Prize payout.</i>	<b>5.5.4</b>	<b>Prize Payouts.</b>

REF	CN TICS	543	REF	Recommended Revisions
	<b>Section 5 - Live Bingo</b>			
A	Controls must be established and procedures implemented for cash or cash equivalents that address the following:	543.8(e)(1) Controls must be established and procedures implemented for cash or cash equivalents that address the following:		
1	Identification of the employee authorized (by position) to make a payout;	543.8(e)(1)(i) Identification of the agent authorized (by position) to make a payout;	1	Identification of the <del>employee</del> agent authorized (by position) to make a payout;
2	Predetermined payout authorization levels (by position) to make a payout; and	543.8(e)(1)(ii) Predetermined payout authorization levels (by position); and		
3	Documentation procedures ensuring separate control of the cash accountability functions.	543.8(e)(1)(iii) Documentation procedures ensuring separate control of the cash accountability functions.		
B	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) <i>Verification of validity.</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:		
1	Winning card(s);	543.8(e)(2)(i)(A) Winning card(s);		
2	Objects drawn; and	543.8(e)(2)(i)(B) Objects drawn; and		
3	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) The previously designated arrangement of numbers or designations on such cards, as described in 25 U.S.C. 2703(7)(A).		
C	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) At least two agents must verify that the card, objects drawn, and previously designated arrangement were valid for the game in play.		
D	Where an automated verification method is available, verification by such method is acceptable.	543.8(e)(2)(iii) Where an automated verification method is available, verification by such method is acceptable.		

REF	CN TICS	543	REF	Recommended Revisions
	<b>Section 5 - Live Bingo</b>			
E	For manual payouts, at least two agents must determine the validity of the claim and verify that the winning pattern has been achieved on the winning card prior to payment of a prize.	<p>543.8(e)(3)(i) <i>Validation.</i> <b>For manual payouts, at least two agents must determine the validity of the claim prior to the payment of a prize.</b> The system may serve as one of the validators.</p> <p>543.8(e)(4)(i) <i>Verification.</i> <b>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.</b> The system may serve as one of the verifiers.</p>		
F	For manual payouts, a computer validation/verification system may serve as one of the validators/verifiers.	<p>543.8(e)(4)(i) <i>Verification.</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. <b>The system may serve as one of the verifiers.</b></p> <p>543.8(e)(3)(i) <i>Verification.</i> For manual payouts, at least two agents must determine the validity of the claim prior to the payment of a prize. <b>The system may serve as one of the validators.</b></p>		
G	For automated payouts, the system may serve as the sole validation/verification method.	<p>543.8(e)(3)(ii) For automated payouts, the system may serve as the <b>sole validator</b> of the claim.</p> <p>543.8(e)(4)(ii) For automated payouts, the system may serve as the <b>sole verifier</b> that the pattern has been achieved on the winning card.</p>		
H	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 CNGC.	543.8(e)(5)(i) <i>Authorization and signatures.</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.		



REF	CN TICS	543	REF	Recommended Revisions
	<b>Section 5 - Live Bingo</b>			
I	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) 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:		Manual prize payouts above the following threshold (or a lower threshold, as authorized by management and approved by <del>CNGC TGRA</del> ) must require one of the two signatures and verifications to be a supervisory or management employee independent of the operation of <del>Class II Gaming System</del> bingo:
1	Five Thousand Dollars (\$5,000) for a Tier A facility;	543.8(e)(5)(ii)(A) \$5,000 for a Tier A facility;		
2	Ten Thousand Dollars (\$10,000) for a Tier B facility;	543.8(e)(5)(ii)(B) \$10,000 at a Tier B facility;		
3	Twenty Thousand Dollars (\$20,000) for a Tier C facility; or	543.8(e)(5)(ii)(C) \$20,000 for a Tier C facility; or		
4	Fifty Thousand Dollars (\$50,000) for a Tier C facility with over \$100,000,000 in gross gaming revenues.	543.8(e)(5)(ii)(D) \$50,000 for a Tier C facility with over \$100,000,000 in gross gaming revenues.		
J	A 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) 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.		A <del>gaming system computer validation/verification system</del> may substitute for one authorization/signature verifying, validating or authorizing a winning card, but may not substitute for a supervisory or management authorization/signature.
K	The predetermined thresholds, whether set at the TICS level or lower, must be authorized by management, approved by CNGC, documented, and maintained.	543.8(e)(5)(iii) The predetermined thresholds, whether set at the MICS level or lower, must be authorized by management, approved by the TGRA, documented, and maintained.		
L	Payout records, including manual payout records, must include the following information:	543.8(e)(6) Payout records, including manual payout records, must include the following information:		
1	Date and time;	543.8(e)(6)(i) Date and time;		
2	Amount of the payout (alpha & numeric for player interface payouts); and	543.8(e)(6)(ii) Amount of the payout (alpha & numeric for player interface payouts); and		Amount of the payout ( <del>alpha &amp; numeric for player interface payouts</del> ); and
3	Bingo card identifier or player interface identifier.	543.8(e)(6)(iii) Bingo card identifier or player interface identifier.		Bingo card identifier <del>or player interface identifier</del> .
4	Game name or number;	543.8(e)(6)(iv)(A) Game name or number;		

REF	CN TICS	543	REF	Recommended Revisions
	<b>Section 5 - Live Bingo</b>			
5	Description of the pattern covered (e.g. cover-all or four corners);	543.8(e)(6)(iv)(B) Description of pattern covered, such as cover-all or four corners;		
6	Signature of all, but not less than two, agents involved in the transaction;	543.8(e)(6)(iv)(C) Signature of all, but not less than two, agents involved in the transaction;		
7	For override transactions, verification by a supervisory or management agent independent of the transaction; and	543.8(e)(6)(iv)(D) For override transactions, verification by a supervisory or management agent independent of the transaction; and		
8	Any other information necessary to substantiate the payout.	543.8(e)(6)(iv)(E) Any other information necessary to substantiate the payout.		
M	Cash payout limits shall be established in accordance with the Gaming machine payout standards in Section 11 – Casino Instruments.			<del>Cash payout limits shall be established in accordance with the Gaming machine payout standards in Section 11 – Casino Instruments.</del>
<b>5.6</b>	<b>Technological Aids and Bingo Equipment.</b>		<b>5.65.5</b>	<b>Technological Aids and Bingo Equipment.</b>
A	Controls must be established and procedures implemented to safeguard the integrity of technological aids and bingo equipment used in the play of bingo during installations, operations, modifications, removal and retirements. Such procedures must include shipping and receiving; access credential control methods; recordkeeping and audit processes; software system signature verification; installation testing; display of rules and necessary disclaimers; CNGC approval of technological aids before they are offered for play; compliance with Class II Technical Standards 25 CFR Part 547; and dispute resolution.	543.8(g)(1-9) <i>Technologic aids to the play of bingo.</i> 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: (1) Shipping and receiving. (2) Access credential control methods. (3) Recordkeeping and audit processes. (4) System software signature verification. (5) Installation testing. (6) Display of rules and necessary disclaimers. (7) TGRA approval of all technologic aids before they are offered for play. (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 (9) Dispute resolution.	A	Controls must be established and procedures implemented to safeguard the integrity of technological aids and bingo equipment used in the play of <b>live</b> bingo during installations, operations, modifications, removal and retirements. <del>Such procedures must include shipping and receiving; access credential control methods; recordkeeping and audit processes; software system signature verification; installation testing; display of rules and necessary disclaimers; CNGC approval of technological aids before they are offered for play; compliance with Class II Technical Standards 25 CFR Part 547; and dispute resolution.</del>

REF	CN TICS	543	REF	Recommended Revisions
	<b>Section 5 - Live Bingo</b>			
		543.8(g) Such procedures must include the following:	B	Such procedures must include the following:
		543.8(g)(1) Shipping and receiving.	1	Shipping and receiving;
		543.8(g)(2) Access credential control methods;	2	Access credential control methods;
		543.8(g)(3) Recordkeeping and audit processes;	3	Recordkeeping and audit processes;
		543.8(g)(4) System software signature verification.	4	Software system signature verification;
		543.8(g)(5) Installation testing;	5	Installation testing;
		543.8(g)(6) Display of rules and necessary disclaimers; and	6	Display of rules and necessary disclaimers; and
		543.8(g)(9) Dispute resolution procedures.	7	Dispute resolution procedures.
			C	The CNGC <b>must</b> approve <del>all</del> technological aids before they are <b>utilized with or in conjunction with the play of live bingo games.</b>
B	Technological aids and certain bingo equipment used in live bingo are subject to the standards in Section 7 - Gaming Systems in regards to Independent Testing Lab (ITL) certification, CNGC approval, installations, operations, modifications, removal and retirement (as applicable).		D	
C	For equipment malfunctions, procedures must be implemented to investigate, document, and resolve malfunctions. Such procedures must address the following:	<i>Operations. Malfunctions.</i> Procedures must be implemented to investigate, document and resolve malfunctions. Such procedures must address the following: 543.8 (h)(1)	E	
1	Determination of the event causing the malfunction;	543.8(h)(1)(i) Determination of the event causing the malfunction;	1	
2	Review of relevant records, game recall, reports, logs, surveillance records;	543.8 (h)(1)(ii) Review of relevant records, game recall, reports, logs, surveillance records;	2	
3	Repair or replacement of the component or equipment; and	543.8(h)(1)(iii) Repair or replacement of the Class II gaming component;	3	
4	Verification of the integrity of the component or equipment before restoring to operation.	543.8(h)(1)(iv) Verification of the integrity of the Class II gaming component before restoring it to operation; and	4	

REF	CN TICS	543	REF	Recommended Revisions
	<b>Section 5 - Live Bingo</b>			
		543.8(h)(2) 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:	F	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)(iii) For other related equipment such as blowers, cards, interface cards:	1	For related equipment such as blowers, cards, interface cards:
		543.8(h)(2)(iii)(A) Remove and/or secure equipment; and	a	Remove and/or secure equipment; and
		543.8(h)(2)(iii)(B) Document the removal or securing of equipment.	b	Document the removal/securing of equipment.
			2	[Reserved].
D	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 the system limitation(s) must be noted):	543.8(c)(4) Class II gaming system bingo card sales. In order to adequately record, track and reconcile sales of bingo cards, the following information must be documented from the server (this is not required if the system does not track the information, but system limitation(s) must be noted):	D	<del>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 the system limitation(s) must be noted):</del>
1	Date;	543.8(c)(4)(i) Date;	1	Date;
2	Time;	543.8(c)(4)(ii) Time;	2	Time;
3	Number of bingo cards sold;	543.8(c)(4)(iii) Number of bingo cards sold;	3	Number of bingo cards sold;
4	Dollar amount of bingo card sales; and,	543.8(c)(4)(iv) Dollar amount of bingo card sales; and	4	Dollar amount of bingo card sales; and,
5	Amount in, amount out, and other associated meter information.	543.8(c)(4)(v) Amount in, amount out and other associated meter information.	5	Amount in, amount out, and other associated meter information.
<b>5.7</b>	<b>Variances.</b>		<b>5.75.6</b>	<b>Variances.</b>
	The operation must establish, as approved by the CNGC, the threshold level at which a variance, including deviations from the mathematical expectations required by 25 C.F.R. 547.4, will be reviewed to determine the cause. Any such review must be documented.	543.8(l) <i>Variance</i> . 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.		The operation must establish, as approved by the CNGC, the threshold level at which a variance, <del>including deviations from the mathematical expectations required by 25 C.F.R. 547.4,</del> will be reviewed to determine the cause. Any such review must be documented.
<b>5.8</b>	<b>Other Standards.</b>		<b>5.85.7</b>	<b>Other Standards.</b>
		543.8(j) All relevant controls from §543.20, Information and Technology will apply.	A	All relevant controls for Information Technology related to live bingo are contained in Section 20 - Information Technology.

REF	CN TICS	543	REF	Recommended Revisions
	<b>Section 5 - Live Bingo</b>			
A	Standards for revenue audit of bingo are contained in Section 21 Auditing Revenue.	543.8(k) Revenue Audit. Standards for revenue audit of bingo are contained in §543.24, Revenue Audit.	B	
B	Currency and cash equivalent controls for bingo are contained in Section 4.5.		C	

REF	CN TICS	542	543	REF	Recommended Revisions
	<b>Section 6 - Pull Tabs</b>				
<b>6.1</b>	<b>Supervision</b>				
	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) <i>Supervision.</i> 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.		<del>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.</del>
<b>6.2</b>	<b>Pull Tab Inventory</b>			<b>6.1</b>	
	Pull tab inventory (including unused tickets) shall be controlled to assure the integrity of pull tabs. Controls must be established and procedures implemented to ensure that:	542.8(b)(1) <b><i>Pull tab inventory.</i></b> Pull tab inventory (including unused tickets) shall be controlled to assure the integrity of the pull tabs.			
A	Access to pull tabs is restricted to authorized employees;	542.8(c) <b><i>Access.</i></b> Pull to pull tabs shall be restricted to authorized persons.	543.9(b)(1) <i>Pull tab inventory.</i> Access to pull tabs is restricted to authorized agents.		Access to pull tabs is restricted to authorized <del>agents</del> <b>employees</b> ;
B	The pull tab inventory is controlled and secured by employees independent of pull tab sales;	542.8(b)(2) Purchased pull tabs shall be inventoried and secured by a person or persons independent of the pull tab sales.	543.9(b)(2) The pull tab inventory is controlled by agents independent of pull tab sales;		The pull tab inventory is controlled and secured by <del>agents</del> <b>employees</b> independent of pull tab sales;
C	Transfers of pull tabs from storage to the sale location, including pull tabs exchanged between employees, are secured and independently controlled;	542.8(d) <b><i>Transfers.</i></b> Transfers of pull tabs from storage to the sale location shall be secured and independently controlled.	543.9(b)(3) Pull tabs exchanged between agents are secured and independently controlled;		Transfers of pull tabs from storage to the sale location, including pull tabs exchanged between <del>agents</del> <b>employees</b> , are secured and independently controlled;
D	Increases or decreases to pull tab inventory are recorded, tracked and reconciled; and		543.9(b)(4) Increases or decreases to pull tab inventory are recorded, tracked, and reconciled; and		

REF	CN TICS	542	543	REF	Recommended Revisions
	<b>Section 6 - Pull Tabs</b>				
E	Pull tabs are maintained in a secure location, accessible only to authorized employees, and with surveillance coverage adequate to identify persons accessing the area.		543.9(b)(5) Pull tabs are maintained in a secure location, accessible only to authorized agents, and with surveillance coverage adequate to identify persons accessing the area.		Pull tabs are maintained in a secure location, accessible only to authorized agents employees, and with surveillance coverage adequate to identify persons accessing the area.
<b>6.3</b>	<b>Pull Tab Sales</b>			<b>6.2</b>	
A	Controls must be established and procedures implemented to record, track, and reconcile all pull tab sales and voids.		543.9(c)(1) <i>Pull tab sales.</i> Controls must be established and procedures implemented to record, track, and reconcile all pull tab sales and voids.		
B	The issue of pull tabs to the cashier or sales location shall be documented and signed for by the person responsible for inventory control and the cashier. The document log shall include the serial number of the pull tabs issued. Electronic verification satisfies this requirement.	542.8(b)(3) <b>The issue of pull tabs to the cashier or sales location shall</b> be documented an signed for by the person responsible for inventory control and the cashier. The document log shall include the serial number of the pull tabs issued.			
C	Appropriate documentation shall be given to the redemption booth for purposes of determining if the winner purchased the pull tab from the pull tabs issued by the gaming operation. Electronic verification satisfies this requirement.	542.8(b)(4) <b>Appropriate documentation shall</b> be given to the redemption booth for purposes of determining if the winner purchased the pull tab from the pull tabs issued by the gaming operation. Electronic verification satisfies this requirement.			

REF	CN TICS	542	543	REF	Recommended Revisions
	<b>Section 6 - Pull Tabs</b>				
D	When pull tab sales are recorded manually, total sales must be verified by an employee independent of the pull tab sales being verified.		543.9(c)(2) When pull tab sales are recorded manually, total sales must be verified by an agent independent of the pull tab sales being verified.		When pull tab sales are recorded manually, total sales must be verified by an <del>employee</del> -agent independent of the pull tab sales being verified.
E	No person may have unrestricted access to pull tab sales records.		543.9(c)(3) No person may have unrestricted access to pull tab sales records.		
F	Controls must be established and procedures implemented to record, track, and reconcile all redeemed pull tabs and pull tab payouts. Winning pull tabs shall be verified and paid as follows:	542.8(e)(1) <b><i>Winning pull tabs.</i></b> <b>Winning pull tabs shall be verified and paid as follows:</b>	543.9(d)(1) <i>Winning pull tabs.</i> Controls must be established and procedures implemented to record, track, and reconcile all redeemed pull tabs and pull tab payouts.		
1	Payouts in excess of a dollar amount determined by the gaming operation, as approved by the CNGC, shall be verified by at least two employees.	542.8(e)(1)(i) Payouts in excess of a dollar amount determined by the gaming operation, as approved by the Tribal gaming regulatory authority, shall be verified by at least two employees.			Payouts in excess of a dollar amount determined by the gaming operation, as approved by the CNGC, shall be verified by at least two <del>agents</del> <b>employees.</b>
2	The winning pull tabs shall be voided so that they cannot be presented for payment again.		543.9(d)(2) The redeemed pull tabs must be defaced so that they cannot be redeemed for payment again.		



REF	CN TICS	542	543	REF	Recommended Revisions
	<b>Section 6 - Pull Tabs</b>				
G	Personnel independent of pull tab operations shall verify the amount of winning pull tabs redeemed each day. At the end of each month, a person or persons independent of pull tab sales and inventory control shall verify the accuracy of the ending balance in the pull tab control by reconciling the pull tabs on hand.	542.8(e)(2) <b>Personnel independent</b> of pull tab operations shall verify the amount of winning pull tabs redeemed each day.  542.8(b)(5) <b>At the end of each month</b> , a person or persons independent of pull tab sales and inventory control shall verify the accuracy of the ending balance in the pull tab control by reconciling the pull tabs on hand.			
H	A monthly comparison for reasonableness shall be made of the amount of pull tabs sold from the pull tab control log to the amount of revenue recognized.	542.8(b)(6) <b>A monthly comparison</b> for reasonableness shall be made of the amount of pull tabs sold from the pull tab control log to the amount of revenue recognized.			
I	The redeemed pull tabs must be defaced so that they cannot be redeemed for payment again.	542.8(e)(1)(iii) The winning pull tabs shall be voided so that they cannot be presented for payment again.			

REF	CN TICS	542	543	REF	Recommended Revisions
	<b>Section 6 - Pull Tabs</b>				
J	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 CNGC.		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)		
K	At least two (2) employees must document and verify all prize payouts above Six Hundred Dollars (\$600.00) or lower threshold as authorized by management and approved by the CNGC.		543.9(d)(4) At least two agents must document and verify all prize payouts above \$600, or lower threshold as authorized by management and approved by the TGRA.		At least two (2) <del>employees</del> agents must document and verify all prize payouts above Six Hundred Dollars (\$600.00) or lower threshold as authorized by management and approved by the CNGC.
1	An automated method may substitute for one (1) verification.		543.9(d)(4)(i) An automated method may substitute for one verification.		
2	The predetermined threshold must be authorized by management, approved by the CNGC, documented, and maintained.		543.9(d)(4)(ii) The predetermined threshold must be authorized by management, approved by the TGRA, documented, and maintained.		
L	Total payout must be calculated and recorded by shift.	542.8(e)(1)(ii) Total payout shall be computed and recorded by shift.	543.9(d)(5) Total payout must be calculated and recorded by shift.		
<b>6.4</b>	<b>Pull Tab Operating Funds</b>			<b>6.3</b>	

REF	CN TICS	542	543	REF	Recommended Revisions
	<b>Section 6 - Pull Tabs</b>				
A	All funds used to operate the pull tab game must be accounted for and recorded on an accountability form and all transfers of cash and/or cash equivalents must be verified.	542.8(f)(1) <b><u>Accountability form.</u></b> All funds used to operate the pull tab game shall be recorded on an accountability form.	543.9(e)(1) <i>Pull tab operating funds.</i> 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.		
B	All funds used to operate the pull tab game must be independently counted and verified by at least two (2) employees and reconciled to the recorded amounts at the end of each shift or session. Unverified transfers of cash and/or cash equivalents are prohibited.	<b>All funds</b> used to operate the pull tab game shall be counted independently by at least two persons and reconciled to the recorded amounts at the end of each shift or session. Unverified transfers of cash and/or cash equivalents are prohibited. (Revised August 12, 2005) 542.8(f)(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)		All funds used to operate the pull tab game must be independently counted and verified by at least two (2) <b>employees</b> <b>agents</b> and reconciled to the recorded amounts at the end of each shift or session. Unverified transfers of cash and/or cash equivalents are prohibited.
<b>6.5</b>	<b>Statistical Records</b>			<b>6.4</b>	
A	Statistical records must be maintained, including (for games sold in their entirety or removed from play) win, write (sales), and a win-to-write hold percentage as compared to the expected hold percentage derived from the flare for each deal or type of game for each shift, day, month-to-date, and year-to-date as applicable.	542.8(g)(1)(i)(ii)(iii)(iv) <b><u>Standards for statistical reports.</u></b> Records shall be maintained, which include win, write (sales), and a win-to-write hold percentage as compared to the theoretical hold percentage derived from the flare, for each deal or type of game, for: (i) Each shift; (ii) Each day; (iii) Month-to-date; and (iv) Year-to-date or fiscal year-to-date as applicable.	543.9(f)(1) <i>Statistical records.</i> 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.		

REF	CN TICS	542	543	REF	Recommended Revisions
	<b>Section 6 - Pull Tabs</b>				
B	A manager independent of the pull tab operations must review statistical information at least on a monthly basis when the pull tab deal has ended or has been removed from the floor and must investigate any large or unusual statistical fluctuations. These investigations must be documented, maintained for inspection, and provided to the CNGC upon request.	542.8(g)(2) <b>A manager independent</b> of the pull tab operations shall review statistical information at least on a monthly basis and shall investigate any large or unusual statistical fluctuations. These investigations shall be documented, maintained for inspection, and provided to the Tribal gaming regulatory authority upon request.	543.9(f)(2) A manager independent of the pull tab operations must review statistical information when the pull tab deal has ended or has been removed from the floor and must investigate any unusual statistical fluctuations. These investigations must be documented, maintained for inspection, and provided to the TGRA upon request.		
C	Each month, the actual hold percentage shall be compared to the theoretical hold percentage. Any significant variations (3%) or higher, shall be investigated.	542.8(g)(3) <b>Each month</b> , the actual hold percentage shall be compared to the theoretical hold percentage. Any significant variations (3%) shall be investigated.			
<b>6.6</b>	<b>Electronic Equipment</b>			<b>6.5</b>	
A	If the gaming operation utilizes electronic equipment in connection with the play of pull tabs, then the following standards shall also apply.	542.8(h)(1) <b>Electronic equipment. If the gaming operation</b> utilizes electronic equipment in connection with the play of pull tabs, then the following standards shall also apply.			
1	If the electronic equipment contains a bill acceptor, then §542.21(e) and (f), §542.31(e) and (f), or §542.41(e) and (f) (as applicable) shall apply.	542.8(h)(1)(i) If the electronic equipment contains a bill acceptor, then §542.21(e) and (f), §542.31(e) and (f), or §542.41(e) and (f) (as applicable) shall apply. [Revised May 4, 2005]			

REF	CN TICS	542	543	REF	Recommended Revisions
	<b>Section 6 - Pull Tabs</b>				
2	If the electronic equipment uses a bar code or microchip reader, the reader shall be tested periodically to determine that it is correctly reading the bar code or microchip.	542.8(h)(1)(ii) If the electronic equipment uses a bar code or microchip reader, the reader shall be tested periodically to determine that it is correctly reading the bar code or microchip.			
3	If the electronic equipment returns a voucher or a payment slip to the player, then §542.13(n) (as applicable) shall apply.	542.8(h)(1)(iii) If the electronic equipment returns a voucher or a payment slip to the player, then §542.13(n)(as applicable) shall apply.			
4	If the electronic equipment utilizes patron account access cards for activation of play, then §542.13(o) (as applicable) shall apply.	542.8(h)(1)(iv) If the electronic equipment utilizes patron account access cards for activation of play, then §542.13(o) (as applicable) shall apply.			
		(2) [Reserved]			
<b>6.7</b>	<b>Revenue Audit</b>			<b>6.6</b>	
	Standards for revenue audit of pull tabs are contained in Section 21 – Auditing Revenue.		543.9(g) <i>Revenue audit</i> . Standards for revenue audit of pull tabs are contained in §543.24, Revenue Audit.		
<b>6.8</b>	<b>Variances</b>			<b>6.7</b>	
	The operation must establish, as approved by the CNGC, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented.		543.9(h) <i>Variances</i> . 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.		

REF	CN TICS	542	NIGC Class III Guidance BULLETIN 2018-3	543	Tribal - State Compact	REF	Recommended Revisions
	<b>Section 7 - Gaming Systems</b>						
<b>7.1</b>	<b>Standards for Gaming Systems.</b>	542.13(a) Standards for gaming machines.	5(b) Standards for gaming machines.				
			5(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.	543.8(a) <i>Supervision</i> . Supervision must be provided as needed for bingo operations by an agent(s) with authority equal to or greater than those being supervised.			
A	This standard shall set forth procedural requirements for the procurement, installation, operation maintenance, modifications, and removal and/or retirement of gaming machines and Gaming Systems, including the requirements for interior access and the security of system software.		5(e) 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:	543.8(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:		B	<del>This standard shall set forth procedural requirements for the</del> Controls must be established and procedures implemented to safeguard the integrity of gaming machines/player interfaces and components during procurement, installation, operations, maintenance, modifications, and removal and/or retirement of gaming machines and Gaming Systems, including the requirements for interior access and the security of system software.
B	For this section only, credit or customer credit means a unit of value equivalent to cash or cash equivalent deposited, wagered, won, lost, or redeemed by a customer.	542.13(a)(1) For this section only, credit or customer credit means a unit of value equivalent to cash or cash equivalents deposited, wagered, won, lost, or redeemed by a customer. (2) Coins shall include tokens.	5(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. (2) Coins shall include tokens.			B	<del>For this section only, credit or customer credit means a unit of value equivalent to cash or cash equivalent deposited, wagered, won, lost, or redeemed by a customer.</del>
C	For all computerized gaming systems, a personnel access listing shall be maintained, which includes at a minimum the following:	542.13(a)(3) For all computerized gaming machine systems, a personnel access listing shall be maintained, which includes at a minimum:	5(b)(3) For all computerized gaming machine systems, an agent access listing shall be maintained, which includes at a minimum:			C	For all computerized gaming systems, a personnel access listing shall be maintained, which includes at a minimum the following:
1	Employee name or employee identification number (or equivalent); and,	542.13(a)(3)(i) Employee name or employee identification number (or equivalent); and	5(b)(3)(i) Agent name or agent identification number (or equivalent); and			1	<del>Employee</del> Agent name or <del>employee</del> agent identification number (or equivalent); and,
2	Listing of functions employee can perform or equivalent means of identifying the same.	542.13(a)(3)(ii) Listing of functions employee can perform or equivalent means of identifying same.	5(b)(3)(ii) Listing of functions agents can perform or equivalent means of identifying same.			2	Listing of functions <del>employee</del> agents can perform or equivalent means of identifying the same.
<b>7.2</b>	<b>Certification and Approval.</b>						
				543.8(g)(7) TGRA approval of all technologic aids before they are offered for play.			CNGC approval of all technologic aids before they are offered for play.
				543.8(g)(8) All Class II gaming equipment must comply with 25 CFR part 547, Minimum Technical Standards for Gaming Equipment Used With the Play of Class II Games; and			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
A	Any manufacturer, distributor, or supplier of a gaming system(s) for purchase, lease, or any other use or storage at any licensed gaming facility must submit a completed vendor license application and licensure fee to the CNGC and receives a vendor license from the CNGC, prior to the sale, lease and delivery of any gaming system(s).					A	Any manufacturer, distributor, or supplier of a gaming system(s) for purchase, lease, or any other use or storage at any licensed gaming facility must submit a completed vendor license application and licensure fee to the CNGC and receives a vendor license from the CNGC, prior to the sale, lease and delivery of any gaming system(s).

REF	CN TICS	542	NIGC Class III Guidance BULLETIN 2018-3	543	Tribal - State Compact	REF	Recommended Revisions
B	An Independent test laboratory is a laboratory agreed to and designated in writing by the CNGC as competent and qualified to conduct scientific tests and evaluations on electronic gaming systems, devices, and related equipment.				3(17) "Independent testing laboratory" means a laboratory of national reputation that is demonstrably competent and qualified to scientifically test and evaluate devices for compliance with this Compact and to otherwise perform the functions assigned to it in this Compact. An independent testing laboratory shall not be owned or controlled by the tribe, the enterprise, an organizational licensee as defined in the State Tribal Gaming Act, the state, or any manufacturer, supplier or operator of gaming devices. The selection of an independent testing laboratory for any purpose under this Compact shall be made from a list of one or more laboratories mutually agreed upon by the parties; provided that the parties hereby agree that any laboratory upon which the National Indian Gaming Commission has relied for such testing may be utilized for testing required by this Compact;		
C	Per Tribal-State Compact, only a nationally recognized laboratory may be used to conduct and evaluate gaming systems used for certification of compact games.				4(B) A tribe shall not operate an electronic bonanza-style bingo game, an electronic instant bingo game or an electronic amusement game pursuant to this Compact until such game has been certified by an independent testing laboratory and the TCA as meeting the standards set out in the State-Tribal Gaming Act for electronic bonanzastyle bingo games, electronic instant bingo games or electronic amusement games, as applicable or any standards contained in the Oklahoma Horse Racing Commission rules issued pursuant to subsection B of Section 9 the State-Tribal Gaming Act that modify the standards for such games that may be conducted by organizational licensees. Provided, the tribe may rely on any certification of an electronic bonanza-style bingo game, an electronic instant bingo, or electronic amusement games by the Oklahoma Horse Racing Commission which was obtained by an organization licensee pursuant to the State-Tribal Gaming Act to establish certification compliance under this Compact. The tribe may also rely on any certification of an electronic bonanza-style bingo game, electronic instant bingo or an electronic amusement game by the TCA obtained by another tribe which has entered into the model compact to establish certification compliance under this Compact.		
D	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;						
E	All gaming systems and related equipment, including system interfaces used for accounting and player tracking purposes must be approved by the CNGC, which may also require certification by a gaming laboratory.						
<b>7.3</b>	<b>Security of System Software.</b>	542.13(g) EPROM control standards.	5(e)(4) System software signature verification.	543.8(g)(4) System software signature verification.			
A	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.		5(e)(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 laboragoty letter for that software version.	543.8(g)(4)(i) Procedures must be implemented for system software verifications. These procedures must include comparing signatures generated by the verification programs required by 25 CFR 547.8, to the signatures provided in the independent test laboratory letter for that software version.			

REF	CN TICS	542	NIGC Class III Guidance BULLETIN 2018-3	543	Tribal - State Compact	REF	Recommended Revisions
	<b>Section 7 - Gaming Systems</b>						
B	An agent independent of the gaming machine operation must perform system software signature verification(s) to verify that only approved software is installed.		5(e)(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.	543.8(g)(4)(ii) An agent independent of the bingo operation must perform system software signature verification(s) to verify that only approved software is installed.			
C	Procedures must be implemented for investigating and resolving any software verification variances.		5(e)(4)(iii) Procedures must be implemented for investigating and resolving any software verification variances.	543.8(g)(4)(iii) Procedures must be implemented for investigating and resolving any software verification variances.			
D	At least annually, procedures shall be performed to insure the integrity of a sample of gaming machine game program EPROMs, or other equivalent game software media, by personnel independent of the gaming machine department or the machines being tested.	542.13(g)(1) At least annually, procedures shall be performed to insure the integrity of a sample of gaming machine game program EPROMs, or other equivalent game software media, by personnel independent of the gaming machine department or the machines being tested.	5(e)(5)(i) Game program or other equivalent game software media control standards. (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.				
E	The CNGC, or the gaming operation subject to the approval of the CNGC, shall develop and implement procedures for the following:	542.13(g)(2) The Tribal gaming regulatory authority, or the gaming operation subject to the approval of the Tribal gaming regulatory authority, shall develop and implement procedures for the following:	5(e)(5)(ii) The TGRA, or the gaming operation subject to the approval of the TGRA, shall develop and implement procedures for the following:				
1	Removal of EPROMs, or other equivalent game software media, from devices, the verification of the existence of errors as applicable, and the correction via duplication from the master game program EPROM, or other equivalent game software media;	542.13(g)(2)(i) Removal of EPROMs, or other equivalent game software media, from devices, the verification of the existence of errors as applicable, and the correction via duplication from the master game program EPROM, or other equivalent game software media;	5(e)(5)(ii)(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;				
2	Copying one gaming device program to another approved program;	542.13(g)(2)(ii) Copying one gaming device program to another approved program;	5(e)(5)(ii)(2) Copying one gaming device program to another approved program;				
3	Verification of duplicated EPROMs before being offered for play;	542.13(g)(2)(iii) Verification of duplicated EPROMs before being offered for play;	5(e)(5)(ii)(3) Verification of duplicated game program or other equivalent game software media before being offered for play;			3	Verification of duplicated EPROMs, <a href="#">game program</a> or <a href="#">other equivalent game software media</a> before being offered for play;
4	Receipt and destruction of EPROMs, or other equivalent game software media; and	542.13(g)(2)(iv) Receipt and destruction of EPROMs, or other equivalent game software media; and	5(e)(5)(ii)(4) Receipt and destruction of game program or other equivalent game software media; and			4	Receipt and destruction of EPROMs, <a href="#">game program</a> or other equivalent game software media; and
5	Securing the EPROM, or other equivalent game software media, duplicator, and master game EPROMs, or other equivalent game software media, from unrestricted access.	542.13(g)(2)(v) Securing the EPROM, or other equivalent game software media, duplicator, and master game EPROMs, or other equivalent game software media, from unrestricted access.	5(e)(5)(ii)(5) Securing game program or other equivalent game software media and duplicator from unrestricted access.			5	Securing the EPROM, <a href="#">game program</a> or other equivalent game software media, duplicator, and master game EPROMs, <del>or other equivalent game software media</del> , from unrestricted access.
F	The master game program number, par percentage, and the pay table shall be verified to the par sheet when initially received from the manufacturer.	542.13(g)(3) The master game program number, par percentage, and the pay table shall be verified to the par sheet when initially received from the manufacturer.	5(e)(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.				



REF	CN TICS	542	NIGC Class III Guidance	543	Tribal - State Compact	REF	Recommended Revisions
	<b>Section 7 - Gaming Systems</b>		<b>BULLETIN 2018-3</b>				
G	Gaming machines with potential jackpots in excess of \$100,000 shall have the game software circuit boards locked or physically sealed. The lock or seal shall necessitate the presence of a person independent of the gaming machine department to access the device game program EPROM, or other equivalent game software media. If a seal is used to secure the board to the frame of the gaming device, it shall be pre-numbered.	542.13(g)(4) Gaming machines with potential jackpots in excess of \$100,000 shall have the game software circuit boards locked or physically sealed. The lock or seal shall necessitate the presence of a person independent of the gaming machine department to access the device game program EPROM, or other equivalent game software media. If a seal is used to secure the board to the frame of the gaming device, it shall be pre-numbered.	5(e)(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.			G	Gaming machines <del>with potential jackpots in excess of \$100,000</del> shall have the game software circuit boards locked or physically sealed. The lock or seal shall necessitate the presence of a person independent of the gaming machine department to access the device game program EPROM, or other equivalent game software media. If a seal is used to secure the board to the frame of the gaming device, it shall be pre-numbered.
H	Records that document the procedures in paragraph (E)(1) of this section shall include the following information:	542.13(g)(5) Records that document the procedures in paragraph (g)(2)(i) of this section shall include the following information:					
1	Date;	542.13(g)(5)(i) Date;					
2	Machine number (source and destination);	542.13(g)(5)(ii) Machine number (source and destination);					
3	Manufacturer;	542.13(g)(5)(iii) Manufacturer;					
4	Program number;	542.13(g)(5)(iv) Program number;					
5	Personnel involved;	542.13(g)(5)(v) Personnel involved;					
6	Reason for duplication;	542.13(g)(5)(vi) Reason for duplication;					
7	Disposition of any permanently removed EPROM, or other equivalent game software media;	542.13(g)(5)(vii) Disposition of any permanently removed EPROM, or other equivalent game software media;					
8	Seal numbers, if applicable; and	542.13(g)(5)(viii) Seal numbers, if applicable; and					
9	Approved testing lab approval numbers, if available.	542.13(g)(5)(ix) Approved testing lab approval numbers, if available.					
I	EPROMS, or other equivalent game software media, returned to gaming devices shall be labeled with the program number. Supporting documentation shall include the date, program number, information identical to that shown on the manufacturer's label, and initials of the person replacing the EPROM, or other equivalent game software media.	542.13(g)(6) EPROMS, or other equivalent game software media, returned to gaming devices shall be labeled with the program number. Supporting documentation shall include the date, program number, information identical to that shown on the manufacturer's label, and initials of the person replacing the EPROM, or other equivalent game software media.					
<b>7.4</b>	<b>Installation.</b>						
A	The CNGC shall establish procedures governing the shipping, receiving, and installation of all hardware and software components. Such procedures shall include:		5(e) 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:	543.8(g) <i>Technologic aids to the play of bingo</i> . 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:			
			5(e)(1) Shipping and receiving.	543.8(g)(1)(i) Shipping and receiving.		B	

REF	CN TICS	542	NIGC Class III Guidance BULLETIN 2018-3	543	Tribal - State Compact	REF	Recommended Revisions
	<b>Section 7 - Gaming Systems</b>						
1	A communications procedure between the supplier, the gaming operation, and the CNGC to properly control the shipping and receiving of all software and hardware components. Such procedures shall include:		5(e)(1) Shipping and receiving.  (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) <i>Shipping and receiving.</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:			
a	Notification of pending orders/shipments made by the gaming operation;		5(e)(1)(i)(A) Notification of pending shipments must be provided to the TGRA by the gaming operation;	543.8(g)(1)(i)(A) Notification of pending shipments must be provided to the TGRA by the gaming operation;			
b	Certification in accordance with all applicable technical standards;		5(e)(1)(i)(B) Certification by an independent test lab (if technical standards apply through tribal law or compact);	543.8(g)(1)(i)(B) Certification in accordance with 25 CFR part 547;			
c	Notification from the supplier to the CNGC, or the gaming operation as approved by the CNGC, of the shipping date and expected date of delivery. The shipping notification shall include, but is not limited to:		5(e)(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) 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			
i	Name and address of the supplier;		5(e)(1)(i)(C)(1) Name and address of the supplier;	543.8(g)(1)(i)(C)(1) Name and address of the supplier;			
ii	Description of the shipment;		5(e)(1)(i)(C)(2) Description of shipment;	543.8(g)(1)(i)(C)(2) Description of shipment;			
iii	A serial number (as applicable);		5(e)(1)(i)(C)(3) Gaming machine serial number;	543.8(g)(1)(i)(C)(3) For player interfaces: a serial number;			
iv	For software: software version and description of software;		5(e)(1)(i)(C)(4) For software: software version and description of software;	543.8(g)(1)(i)(C)(4) For software: software version and description of software;			
v	Method of shipment; and,		5(e)(1)(i)(C)(5) Method of shipment; and	543.8(g)(1)(i)(C)(5) Method of shipment; and			
vi	Expected date of delivery.		5(e)(1)(i)(C)(6) Expected date of delivery.	543.8(g)(1)(i)(C)(6) Expected date of delivery.			
2	A procedure for the exchange of gaming system components for maintenance and replacement.		5(e)(1)(ii) Procedures must be implemented for the gaming machine system components for maintenance and replacement.	543.8(g)(1)(ii) Procedures must be implemented for the exchange of Class II gaming system components for maintenance and replacement.			
3	The CNGC or designee must receive all gaming system components and game play software packages and verify the contents against the shipping notification.		5(e)(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.	543.8(g)(1)(iv) The TGRA, or its designee, must receive all Class II gaming system components and game play software packages, and verify the contents against the shipping notification.			
4	Gaming system components must be shipped in a secure manner to deter unauthorized access.		5(e)(1)(iii) Gaming machine components must be shipped in a secure manner to deter unauthorized access.	543.8(g)(1)(iii) Class II gaming system components must be shipped in a secure manner to deter unauthorized access.			
5	Upon delivery of any gaming devices to any licensed facility, no one shall break the seal of any delivery, nor shall any device be removed from the shipping container without the physical presence and/or authorization of a CNGC agent.						
B	Controls must be established to restrict access to the Class II gaming system components, as set forth in Section 20.		5(e)(2)(i) Access credential control methods. Controls must be established to restrict access to gaming machine system components.	543.8(g)(2)(i) Controls must be established to restrict access to the Class II gaming system components, as set forth in §543.20, Information and Technology.			Controls must be established to restrict access to the Class II gaming system components, as set forth in Section 20 - <a href="#">Information Technology</a> .

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	<b>Section 7 - Gaming Systems</b>						
			5(e)(3) Recordkeeping and audit processes.	543.8(g)(3) <i>Recordkeeping and audit processes.</i>			
C	The gaming operation must maintain the following records, as applicable, related to installed game servers and player interfaces:	542.13(h)(7) Records shall be maintained for each machine that indicate the date the machine was placed into service, the date the machine was removed from operation, the date the machine was placed back into operation, and any changes in machine numbers and designations.	5(e)(3)(i) The gaming operation must maintain the following records, as applicable, related to installed gaming machine components.	543.8(g)(3)(i) The gaming operation must maintain the following records, as applicable, related to installed game servers and player interfaces:			The gaming operation must maintain the following records, as applicable, related to installed gaming <del>e-servers and player interfaces</del> machine components (including game servers, as applicable):
1	Facility;						
2	Date placed into service;		5(e)(3)(i)(A) Date placed into service;	543.8(g)(3)(i)(A) Date placed into service;			
3	Date made available for play;		5(e)(3)(i)(B) Date made available for play;	543.8(g)(3)(i)(B) Date made available for play;			
4	The name of the Supplier and/or Vendor;		5(e)(3)(i)(C) Supplier;	543.8(g)(3)(i)(C) Supplier;			
5	The gaming facility's and the CNGCs ID # assigned to each machine;		5(e)(3)(i)(G) <b>Asset</b> and/or location number;	543.8(g)(3)(i)(G) <b>Asset</b> and/or location number;			The gaming facility's and the CNGCs <b>Asset Identification number, ID-#</b> assigned to each machine;
6	Floor location;		5(e)(3)(i)(G) <b>Asset and/or location number;</b>	543.8(g)(3)(i)(G) <b>Asset and/or location number;</b>			
7	The manufacturer's serial number(s);		5(e)(3)(i)(E) Serial number;	543.8(g)(3)(i)(E) Serial number;			
8	The game(s) available on each machine,		5(e)(3)(i)(F) Game title or similar identifying information;	543.8(g)(3)(i)(F) Game title;			The game <del>(s)</del> title(s) (or similar identifying information) available on each machine,
9	Software version;		5(e)(3)(i)(D) Software version;	543.8(g)(3)(i)(D) Software version;			
10	Software media seal number(s);		5(e)(3)(i)(H) Seal number; and	543.8(g)(3)(i)(H) Seal number; and			
11	Initial meter readings.		5(e)(3)(i)(I) Initial meter reading.	543.8(g)(3)(i)(I) Initial meter reading.			
<b>7.5</b>	<b>Installation Testing.</b>		5(e)(6) Installation testing.	543.8(g)(5) <i>Installation testing.</i>			
A	Only CNGC authorized or approved gaming systems and modifications may be installed.		5(e)(8) TGRA approval of all gaming machines before they are offered for play; and				
B	Testing must be completed during the installation process to verify that the player interface/gaming machine has been properly installed. This must include testing of the following, as applicable:		5(e)(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:	543.8(g)(5)(i) Testing must be completed during the installation process to verify that the player interface has been properly installed. This must include testing of the following, as applicable:		B	Testing must be completed during the installation process to verify that the player interface/gaming machine <b>component</b> has been properly installed. This must include testing of the following, as applicable:
1	Communication with the Class II gaming system;		5(e)(6)(i)(A) Communication with the gaming system;	543.8(g)(5)(i)(A) Communication with the Class II gaming system;		1	Communication with the <del>Class II</del> gaming system;
2	Communication with the accounting system;		5(e)(6)(i)(B) Communication with the accounting system;	543.8(g)(5)(i)(B) Communication with the accounting system;			
3	Communication with the player tracking system;		5(e)(6)(i)(C) Communication with the player tracking system;	543.8(g)(5)(i)(C) Communication with the player tracking system;			
4	Currency and vouchers to bill acceptor;		5(e)(6)(i)(D) Currency and vouchers to bill acceptor;	543.8(g)(5)(i)(D) Currency and vouchers to bill acceptor;		4	Currency and vouchers/ <del>cash-out tickets</del> to bill acceptor;
5	Voucher printing;		5(e)(6)(i)(E) Voucher printing;	543.8(g)(5)(i)(E) Voucher printing;		5	Voucher/ <del>cash-out ticket</del> printing;
6	Meter incrementation;		5(e)(6)(i)(F) Meter incrementation;	543.8(g)(5)(i)(F) Meter incrementation;			
7	Pay table, for verification;		5(e)(6)(i)(G) Pay table, for verification;	543.8(g)(5)(i)(G) Pay table, for verification;			
8	Player interface denomination, for verification;		5(e)(6)(i)(H) Gaming machine denomination, for verification;	543.8(g)(5)(i)(H) Player interface denomination, for verification;		8	Player interface/ <del>gaming machine</del> denomination, for verification;
9	All buttons, to ensure that all are operational and programmed appropriately;		5(e)(6)(i)(I) All buttons, to ensure that all are operational and programmed appropriately;	543.8(g)(5)(i)(I) All buttons, to ensure that all are operational and programmed appropriately;			
10	System components, to ensure that they are safely installed at location; and		5(e)(6)(i)(J) System components, to ensure that they are safely installed at location; and	543.8(g)(5)(i)(J) System components, to ensure that they are safely installed at location; and			

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11	Locks, to ensure that they are secure and functioning.		5(e)(6)(i)(K) Locks, to ensure that they are secure and functioning.	543.8(g)(5)(i)(K) Locks, to ensure that they are secure and functioning.			
C	Records must be kept of all new installations and/or modifications to gaming systems. These records must include, at a minimum:						
1	The date of the installation or modification;						
2	The nature of the installation or change such as new software, server repair, significant configuration modifications;						
3	Evidence of verification that the installation or the modifications are approved; and						
4	The identity of the agent(s) performing the installation/modification.						
<b>7.6</b>	<b>Display of Pay Table, Rules, and Disclaimers.</b>		5(e)(7) Display of rules and necessary disclaimers.	543.8(g)(6) <i>Display of rules and necessary disclaimers.</i>			
A	The CNGC or the gaming operation must verify that all game rules and disclaimers are displayed at all times or made readily available to the player upon request.		5(e)(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.	543.8(g)(6) 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;			
B	Summaries of rules for playing covered games and winning prizes shall be visibly displayed at all facilities. Complete sets of rules shall be available in pamphlet form in the facility.				5(G) Summaries of rules for playing covered games and winning prizes shall be visibly displayed at all facilities. Complete sets of rules shall be available in pamphlet form in the facility.		
<b>7.7</b>	<b>Draw.</b>		5(e)(9) Dispute resolution.	543.8(g)(9) Dispute resolution.			

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	<b>Section 7 - Gaming Systems</b>						
A.	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.						
B.	Controls must be established and procedures implemented to ensure that 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.						
<b>7.8</b>	<b>In-House Progressive Gaming Machine.</b>	542.13(k) <b><u>In-house progressive gaming machine standards.</u></b>	5(j) In-house progressive gaming machine standards.				
A	A meter that shows the amount of the progressive jackpot shall be conspicuously displayed at or near the machines to which the jackpot applies.	542.13(k)(1) <b>A meter that shows</b> the amount of the progressive jackpot shall be conspicuously displayed at or near the machines to which the jackpot applies.	5(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.				
B	At least once each day, each gaming operation shall record the amount shown on each progressive jackpot meter at the operation except for those jackpots that can be paid directly from the machine's hopper.	542.13(k)(2) <b>At least once each day</b> , each gaming operation shall record the amount shown on each progressive jackpot meter at the gaming operation except for those jackpots that can be paid directly from the machine's hopper.	5(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.			B	At least once each day, each gaming operation shall record the amount shown on each progressive jackpot meter at the operation except for those jackpots that can be paid directly from the gaming machine's hopper.
C	Explanations for meter reading decreases shall be maintained with the progressive meter reading sheets, and where the payment of a jackpot is the explanation for a decrease, the gaming operation shall record the jackpot payout number on the sheet or have the number reasonably available.	542.13(k)(3) <b>Explanations for meter reading decreases shall</b> 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	5(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				
D	Each gaming operation shall record the base amount of each progressive jackpot the gaming operation offers.	542.13(k)(4) <b>Each gaming operation shall</b> record the base amount of each progressive jackpot the gaming operation offers.	5(j)(4) Each gaming operation shall record the base amount of each progressive jackpot the gaming operation offers.				
E	The CNGC shall approve procedures specific to the transfer of progressive amounts in excess of the base amount to other gaming machines. Such procedures may also include other methods of distribution that accrue to the benefit of the gaming public via an award or prize.	542.13(k)(5) <b>The Tribal gaming regulatory authority shall</b> approve procedures specific to the transfer of progressive amounts in excess of the base amount to other gaming machines. Such procedures may also include other methods of distribution that accrue to the benefit of the gaming public via an award or prize.	5(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.				
<b>7.9</b>	<b>Wide-Area Progressive Gaming Machine.</b>	542.13(l) <b><u>Wide area progressive gaming machine standards.</u></b>	5(k) Wide area progressive gaming machine standards.			<b>7.9</b>	<b>Wide-Area Progressive Gaming Machine (WAP).</b>
A	A meter that shows the amount of the progressive jackpot shall be conspicuously displayed at or near the machines to which the jackpot applies.	542.13(l)(1) <b>A meter that shows the amount of the progressive jackpot shall</b> be conspicuously displayed at or near the machines to which the jackpot applies.	5(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.				

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	<b>Section 7 - Gaming Systems</b>		<b>BULLETIN 2018-3</b>				
B	As applicable to participating gaming operations, the WAP gaming machine system shall be adequately restricted to prevent unauthorized access (e.g., changing passwords at least quarterly, restrict access to game software media, and restrict physical access to computer hardware, etc.).	542.13(l)(2) <b>As applicable to participating gaming operations, the wide area progressive gaming machine system shall be adequately restricted to prevent unauthorized access (e.g., changing passwords at least quarterly, restrict access to EPROMs or other equivalent game software media, and restrict physical access to computer hardware, etc.).</b>	5(k)(2) As applicable to participating gaming operations, the wide area progressive gaming machine system shall be adequately restricted to prevent unauthorized access.				
C	The CNGC shall approve procedures for the WAP system that:	542.13(l)(3) <b>The Tribal gaming regulatory authority shall approve procedures for the wide area progressive system that:</b>	5(k)(3) The TGRA shall approve procedures for the wide area progressive system that:				
1	Reconcile meters and jackpot payouts;	542.13(l)(3)(i) Reconcile meters and jackpot payouts;	5(k)(3)(i) Reconcile meters and jackpot payouts;				
2	Collect/drop gaming machine funds;	542.13(l)(3)(ii) Collect/drop gaming machine funds;	5(k)(3)(ii) Collect/drop gaming machine funds;				
3	Verify jackpot, payment, and billing to gaming operations on pro-rata basis;	542.13(l)(3)(iii) Verify jackpot, payment, and billing to gaming operations on pro-rata basis;	5(k)(3)(iii) Verify jackpot, payment, and billing to gaming operations on pro-rata basis;				
4	System maintenance;	542.13(l)(3)(iv) System maintenance;	5(k)(3)(iv) System maintenance;				
5	System accuracy; and	542.13(l)(3)(v) System accuracy; and	5(k)(3)(v) System accuracy; and				
6	System security.	542.13(l)(3)(vi) System security.	5(k)(3)(vi) System security.				
D	Reports, where applicable, adequately documenting the procedures required in paragraph 7.11 (C) of this section shall be generated and retained.	542.13(l)(4) <b>Reports, where applicable, adequately documenting the procedures required in paragraph (l)(3) of this section shall be generated and retained. (Revised May 4, 2005)</b>	5(k)(4) Reports, where applicable, adequately documenting the procedures required in paragraph (j)(3) of this section shall be generated and retained.				
<b>7.10</b>	<b>Retirement and/or Removal of Gaming Machines.</b>		5(f)(2) Removal, retirement and/or destruction.	543.8(h)(2) <i>Removal, retirement and/or destruction.</i>			
A	The CNGC shall establish procedures governing the retirement and removal of any or all associated components of a gaming system from operation.		5(f)(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.	543.8(h)(2) 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:			
B	Such procedures shall include the following:		5(f)(2) ... Procedures must include the following:	543.8(h)(2) Procedures must include the following:			
1	For gaming machines/player interfaces and components that accept cash or cash equivalents:		5(f)(2)(i) For gaming machines and components that accept cash or cash equivalents:	543.8(h)(2)(i) For player interfaces and components that accept cash or cash equivalents:			
a	Coordination with the drop team to perform a final drop;		5(f)(2)(i)(A) Coordinate with the drop team to perform a final drop;	543.8(h)(2)(i)(A) Coordinate with the drop team to perform a final drop;			
b	Collection of final accounting information such as meter readings, drop and payouts;		5(f)(2)(i)(B) Collect final accounting information such as meter readings, drop and payouts;	543.8(h)(2)(i)(B) Collect final accounting information such as meter readings, drop and payouts;			
c	Remove and/or secure any or all associated equipment such as locks, card reader, or ticket printer from retired or removed component; and		5(f)(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) Remove and/or secure any or all associated equipment such as locks, card reader, or ticket printer from the retired or removed component; and			
d	Document removal, retirement, and/or destruction.		5(f)(2)(i)(D) Document removal, retirement, and/or destruction.	543.8(h)(2)(i)(D) Document removal, retirement, and/or destruction.			
2	For removal of software components:		5(f)(2)(ii) For removal of software components:	543.8(h)(2)(ii) For removal of software components:			
a	Purge, destroy storage media, and/or return the software to the software license holder/owner; and		5(f)(2)(ii)(A) Uninstall and/or return the software to the license holder; and	543.8(h)(2)(ii)(A) Purge and/or return the software to the license holder; and	a	Uninstall, purge, destroy storage media, and/or return the software to the software license holder/owner; and	
b	Document the removal.		5(f)(2)(ii)(B) Document the removal.	543.8(h)(2)(ii)(B) Document the removal.			
3	For all components:		5(f)(2)(iii) For all components:	543.8(h)(2)(iv) For all components:			

REF	CN TICS	542	NIGC Class III Guidance BULLETIN 2018-3	543	Tribal - State Compact	REF	Recommended Revisions
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a	Verify that unique identifiers and description of removed/retired components are recorded as part of the retirement documentation; and		5(f)(2)(iii)(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) Verify that unique identifiers, and descriptions of removed/retired components are recorded as part of the retirement documentation; and			
b	Coordinate with the accounting department to properly retire the component in system records.		5(f)(2)(iii)(B) Coordinate with the accounting department to properly retire the component in the system records.	543.8(h)(2)(iv)(B) Coordinate with the accounting department to properly retire the component in the system records.			
4	For other related equipment such as blowers, cards, interface cards:			543.8(h)(2)(iii) For other related equipment such as blowers, cards, interface cards:		4	<del>For other related equipment such as blowers, cards, interface cards:</del>
a	Remove and/or secure equipment; and			543.8(h)(2)(iii)(A) Remove and/or secure equipment; and		a	<del>Remove and/or secure equipment; and</del>
b	Document the removal or securing of equipment.			543.8(h)(2)(iii)(B) Document the removal or securing of equipment.		b	<del>Document the removal or securing of equipment.</del>
C	Where the CNGC authorizes the gaming operation to destroy any gaming system component, procedures must be developed to destroy such components. Such procedures must include the following:		5(f)(2)(v) Where the TGRA authorizes destruction of any gaming system components, procedures must be developed to destroy such components. Such procedures must include the following:	543.8(h)(2)(v) Where the TGRA authorizes destruction of any Class II gaming system components, procedures must be developed to destroy such components. Such procedures must include the following:			
1	Methods of destruction;		5(f)(2)(v)(A) Methods of destruction;	543.8(h)(2)(v)(A) Methods of destruction;			
2	Witness or surveillance of destruction;		5(f)(2)(v)(B) Witness or surveillance of destruction;	543.8(h)(2)(v)(B) Witness or surveillance of destruction;			
3	Documentation of all components destroyed; and		5(f)(2)(v)(C) Documentation of all components destroyed; and	543.8(h)(2)(v)(C) Documentation of all components destroyed; and			
4	Signatures of the employee(s) destroying the components attesting to destruction.		5(f)(2)(v)(D) Signatures of agent(s) destroying components attesting to destruction.	543.8(h)(2)(v)(D) Signatures of agent(s) destroying components attesting to destruction.			
7.11	<b>Standards for Evaluating Theoretical and Actual Hold Percentages.</b>	542.13(h) <b><u>Standards for evaluating theoretical and actual hold percentages.</u></b> <b><i>(Revised May 4, 2005)</i></b>	5(h) Standards for evaluating theoretical and actual hold percentages.			7.11	<b><del>Standards for Evaluating Theoretical and Actual Hold Percentages.</del></b>
A	Accurate and current theoretical hold worksheets shall be maintained for each gaming machine or group of identical machines (as applicable).	542.13(h)(1) Accurate and current theoretical hold worksheets shall be maintained for each gaming machine.	5(h)(1) Accurate and current theoretical hold worksheets shall be maintained for each gaming machine.				
B	For multi-game / multi-denominational gaming systems, an employee or department independent of the gaming machine department shall:	542.13(h)(2) <b>For multi-game/multi-denominational machines</b> , an employee or department independent of the gaming machine department shall:	5(h)(2) For multi-game/multi-denominational machines, an employee or department independent of the gaming machine department shall:				
1	On a weekly basis, record the coin-in meters;	542.13(h)(2)(i) Weekly, record the total coin-in meter;	5(h)(2)(i) Weekly, record the total coin-in meter;				
2	On a quarterly basis, record the coin-in meters for each pay table contained in a gaming machine or group of gaming machines; and,	542.13(h)(2)(ii) Quarterly, record the coin-in meters for each payable contained in the machine; and	5(h)(2)(ii) Quarterly, record the coin-in meters for each payable contained in the machine; and				
3	On an annual basis, adjust the theoretical hold percentage in the gaming machine statistical report to a weighted average based upon the ratio of coin-in for each game pay table.	542.13(h)(2)(iii) On an annual basis, adjust the theoretical hold percentage in the gaming machine statistical report to a weighted average based upon the ratio of coin-in for each game payable.	5(h)(2)(iii) On an annual basis, adjust the theoretical hold percentage in the gaming machine statistical report to a weighted average based upon the ratio of coin-in for each game payable.				
C	For those gaming operations that are unable to perform the weighted average calculation as required by paragraph B of this section, the following procedures shall apply:	542.13(h)(3) <b>For those gaming operations</b> that are unable to perform the weighted average calculation as required by paragraph (h)(2) of this section, the following procedures shall apply:	5(h)(3) For those gaming operations that are unable to perform the weighted average calculation as required by paragraph (g)(2) of this section, the following procedures shall apply:				



REF	CN TICS	542	NIGC Class III Guidance	543	Tribal - State Compact	REF	Recommended Revisions
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1	On at least an annual basis, calculate the actual hold percentage for each gaming machine or group of gaming machines;	542.13(h)(3)(i) On at least an annual basis, calculate the actual hold percentage for each gaming machine;	5(h)(3)(i) On at least an annual basis, calculate the actual hold percentage for each gaming machine;				
2	On at least an annual basis, adjust the theoretical hold percentage in the gaming machine statistical report for each gaming machine or group of gaming machines to the previously calculated actual hold percentage; and,	542.13(h)(3)(ii) On at least an annual basis, adjust the theoretical hold percentage in the gaming machine statistical report for each gaming machine to the previously calculated actual hold percentage; and	5(h)(3)(ii) On at least an annual basis, adjust the theoretical hold percentage in the gaming machine statistical report for each gaming machine to the previously calculated actual hold percentage; and				
3	The adjusted theoretical hold percentage shall be within the spread between the minimum and maximum theoretical payback percentages.	542.13(h)(3)(iii) The adjusted theoretical hold percentage shall be within the spread between the minimum and maximum theoretical payback percentages.	5(h)(3)(iii) The adjusted theoretical hold percentage shall be within the spread between the minimum and maximum theoretical payback percentages.				
D	The adjusted theoretical hold percentage for multi-game / multi-denominational gaming machine systems may be combined for machines with exactly the same game mix throughout the year.	542.13(h)(4) <b>The adjusted theoretical hold percentage</b> for multi-game/multi-denominational machines may be combined for machines with exactly the same game mix throughout the year.	5(h)(4) The adjusted theoretical hold percentage for multi-game/multi-denominational machines may be combined for machines with exactly the same game mix throughout the year.				
E	The theoretical hold percentages used in the gaming machine analysis reports should be within the performance standards set by the manufacturer.	542.13(h)(5) <b>The theoretical hold percentages</b> used in the gaming machine analysis reports should be within the performance standards set by the manufacturer.	5(h)(5) The theoretical hold percentages used in the gaming machine analysis reports should be within the performance standards set by the manufacturer.				
F	Records shall be maintained which include win, write (sales), and win-to-write hold percentages compared to theoretical hold percentage for each gaming machine or group of gaming machines (as applicable) as follows:						
1	Each shift or session (as applicable);						
2	Each day;						
3	Month-to-date; and						
4	Year-to-date or fiscal year-to-date.						
G	A report shall be produced at least monthly showing month-to-date, year-to-date (previous twelve (12) months data preferred), and if practicable, life-to-date actual hold percentage computations for individual machines or group of machines and a comparison to each machine's theoretical hold percentage previously discussed.	543.13(h)(14) A report shall be produced at least monthly showing month-to-date, year-to-date (previous twelve (12) months data preferred), and if practicable, life-to-date actual hold percentage computations for individual machines and a comparison to each machine's theoretical hold percentage previously discussed.	5(h)(14) A report shall be produced at least monthly showing month-to-date, year-to-date (previous twelve (12) months data preferred), and if practicable, life-to-date actual hold percentage computations for individual machines and a comparison to each machine's theoretical hold percentage previously discussed.				
H	Records shall be maintained for each machine or group of machines indicating the dates and type of changes made and the recalculation of the theoretical hold as a result of the changes to the gaming machine.	542.13(h)(6) <b>Records shall be maintained</b> for each machine indicating the dates and type of changes made and the recalculation of theoretical hold as a result of the changes.	5(h)(6) Records shall be maintained for each machine indicating the dates and type of changes made and the recalculation of theoretical hold as a result of the changes.				
I	Records shall be maintained for each machine that indicate the date the machine was placed into service, the date the machine was removed from operation, the date the machine was placed back into operation, and any changes in machine numbers and designations.	542.13(h)(7) <b>Records shall be maintained</b> for each machine that indicate the date the machine was placed into service, the date the machine was removed from operation, the date the machine was placed back into operation, and any changes in machine numbers and designations.	5(h)(7) Records shall be maintained for each machine that indicate the date the machine was placed into service, the date the machine was removed from operation, the date the machine was placed back into operation, and any changes in machine numbers and designations.				
J	All of the gaming machines shall contain functioning meters that shall record coin-in or credit-in, or on-line gaming machine monitoring system that captures similar data.	542.13(h)(8) <b>All of the gaming machines</b> shall contain functioning meters that shall record coin-in or credit-in, or on-line gaming machine monitoring system that captures similar data.	5(h)(8) All of the gaming machines shall contain functioning meters that shall record coin-in or credit-in, or on-line gaming machine monitoring system that captures similar data.				

REF	CN TICS	542	NIGC Class III Guidance	543	Tribal - State Compact	REF	Recommended Revisions
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K	All gaming machines with bill acceptors shall contain functioning billing meters that record the dollar amounts or number of bills accepted by denomination.	542.13(h)(9) <b>All gaming machines with bill acceptors</b> shall contain functioning billing meters that record the dollar amounts or number of bills accepted by denomination.	5(h)(9) All gaming machines with bill acceptors shall contain functioning billing meters that record the dollar amounts or number of bills accepted by denomination.				
L	Gaming machine in-meter readings shall be recorded at least weekly immediately prior to or subsequent to a gaming machine drop. On-line gaming machine monitoring systems can satisfy this requirement. However, the time between readings may extend beyond one week in order for a reading to coincide with the end of an accounting period only if such extension is for no longer than six (6) days.	542.13(h)(10) <b>Gaming machine in-meter readings</b> shall be recorded at least weekly (monthly for Tier A and Tier B gaming operations) immediately prior to or subsequent to a gaming machine drop. On-line gaming machine monitoring systems can satisfy this requirement. However, the time between readings may extend beyond one week in order for a reading to coincide with the end of an accounting period only if such extension is for no longer than six (6) days.	5(h)(10) Gaming machine in-meter readings shall be recorded at least weekly (monthly for Tier A and Tier B gaming operations) immediately prior to or subsequent to a gaming machine drop. On-line gaming machine monitoring systems can satisfy this requirement. However, the time between readings may extend beyond one week in order for a reading to coincide with the end of an accounting period only if such extension is for no longer than six (6) days.				
M	The employee who records the in-meter reading shall either be independent of the soft count team or shall be assigned on a rotating basis, unless the in-meter readings are randomly verified quarterly for all gaming machines and bill acceptors by a person other than the regular in-meter reader.	542.13(h)(11) <b>The employee</b> who records the in-meter reading shall either be independent of the hard count team or shall be assigned on a rotating basis, unless the in-meter readings are randomly verified quarterly for all gaming machines and bill acceptors by a person other than the regular in-meter reader.	5(h)(11) The agent who records the in-meter reading shall either be independent of the count team or shall be assigned on a rotating basis, unless the in-meter readings are randomly verified quarterly for all gaming machines and bill acceptors by an agent other than the regular in-meter reader.			M	The <b>employee agent</b> who records the in-meter reading shall either be independent of the <b>soft</b> count team or shall be assigned on a rotating basis, unless the in-meter readings are randomly verified quarterly for all gaming machines and bill acceptors by an <b>person-agent</b> other than the regular in-meter reader.
N	Upon receipt of the meter reading summary, the accounting department shall review all meter readings for reasonableness using pre-established parameters.	542.13(h)(12) <b>Upon receipt</b> of the meter reading summary, the accounting department shall review all meter readings for reasonableness using pre-established parameters.	5(h)(12) Upon receipt of the meter reading summary, the accounting department shall review all meter readings for reasonableness using pre-established parameters.				
O	Prior to final preparation of statistical reports, meter readings that do not appear reasonable shall be reviewed with gaming machine department employees or other appropriate designees, and exceptions documented, so that meters can be repaired or clerical errors in the recording of meter readings can be corrected.	542.13(h)(13) <b>Prior to final preparation</b> of statistical reports, meter readings that do not appear reasonable shall be reviewed with gaming machine department employees or other appropriate designees, and exceptions documented, so that meters can be repaired or clerical errors in the recording of meter readings can be corrected.	5(h)(13) Prior to final preparation of statistical reports, meter readings that do not appear reasonable shall be reviewed with gaming machine department agents or other appropriate designees, and exceptions documented, so that meters can be repaired or clerical errors in the recording of meter readings can be corrected.			O	Prior to final preparation of statistical reports, meter readings that do not appear reasonable shall be reviewed with gaming machine department <b>employees-agents</b> or other appropriate designees, and exceptions documented, so that meters can be repaired or clerical errors in the recording of meter readings can be corrected.
P	Each change to a gaming machine's theoretical hold percentage, including progressive percentage contributions, shall result in that machine being treated as a new machine in the statistical reports (i.e., not commingling various hold percentages) except for adjustments made in accordance with paragraph B of this section.	542.13(h)(15) <b>Each change</b> to a gaming machine's theoretical hold percentage, including progressive percentage contributions, shall result in that machine being treated as a new machine in the statistical reports (i.e., not commingling various hold percentages), except for adjustments made in accordance with paragraph (h)(2) of this section.	5(h)(15) Each change to a gaming machine's theoretical hold percentage, including progressive percentage contributions, shall result in that machine being treated as a new machine in the statistical reports (i.e., not commingling various hold percentages), except for adjustments made in accordance with paragraph (h)(2) of this section.				
Q	If promotional payouts or awards are included on the gaming machine statistical reports, it shall be in a manner that prevents distorting the actual hold percentages of the affected machines.	542.13(h)(16) If promotional payouts or awards are included on the gaming machine statistical reports, it shall be in a manner that prevents distorting the actual hold percentages of the affected machines.	5(h)(16) If promotional payouts or awards are included on the gaming machine statistical reports, it shall be in a manner that prevents distorting the actual hold percentages of the affected machines.				

REF	CN TICS	542	NIGC Class III Guidance	543	Tribal - State Compact	REF	Recommended Revisions
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R	The statistical reports shall be reviewed by both gaming machine department management and employees independent of the gaming machine department on at least a monthly basis.	542.13(h)(17) <b>The statistical reports</b> shall be reviewed by both gaming machine department management and management employees independent of the gaming machine department on at least a monthly basis.	5(h)(17) The statistical reports shall be reviewed by both gaming machine department management and management agents independent of the gaming machine department on at least a monthly basis.			R	The statistical reports shall be reviewed by both gaming machine department management and <b>management employees agents</b> independent of the gaming machine department on at least a monthly basis.
S	For those Class III gaming machines that have experienced at least one hundred thousand (100,000) wagering transactions, large variances (three percent (3%) recommended) between theoretical hold and actual hold shall be investigated and resolved by a department independent of the gaming machine department with the findings documented and provided to the CNGC upon request in a timely manner. This does not include linked network games.	543.13(h)(18) <b>For those machines</b> that have experienced at least 100,000 wagering transactions, large variances (three percent (3%) recommended) between theoretical hold and actual hold shall be investigated and resolved by a department independent of the gaming machine department with the findings documented and provided to the Tribal gaming regulatory authority upon request in a timely manner.	5(h)(18) For those machines that have experienced a level of wagering transactions (as established by the gaming operations and approved by the TGRA), large variances between theoretical hold and actual hold shall be investigated and resolved by a department independent of the gaming machine department. The threshold for the variance as established by the gaming operations and approved by the TGRA.			S	For those <b>Class-III</b> gaming machines that have experienced at least one hundred thousand (100,000) <b>or a level of</b> wagering transactions ( <b>as established by the gaming operation and approved by the TGRA</b> ), large variances (three percent (3%) recommended) between theoretical hold and actual hold shall be investigated and resolved by a department independent of the gaming machine department with the findings documented and provided to the CNGC upon request in a timely manner. This does not include linked network games.
T	For Class II gaming machines, the operation must establish, as approved by the CNGC, the threshold level at which a variance, including deviations from the mathematical expectations required by 25CFR 574.4, will be reviewed to determine the cause. Any such review must be documented.						
U	Maintenance of the on-line gaming machine monitoring system data files shall be performed by a department independent of the gaming machine department. Alternatively, maintenance may be performed by gaming machine supervisory employees if sufficient documentation is generated and it is randomly verified on a monthly basis by employees independent of the gaming machine department.	542.13(h)(19) <b>Maintenance of the on-line gaming machine</b> monitoring system data files shall be performed by a department independent of the gaming machine department. Alternatively, maintenance may be performed by gaming machine supervisory employees if sufficient documentation is generated and it is randomly verified on a monthly basis by employees independent of the gaming machine department.	5(h)(19) Maintenance of the on-line gaming machine monitoring system data files shall be performed by a department independent of the gaming machine department. Alternatively, maintenance may be performed by gaming machine supervisory agents if sufficient documentation is generated and it is randomly verified on a monthly basis by agents independent of the gaming machine department.			U	Maintenance of the on-line gaming machine monitoring system data files shall be performed by a department independent of the gaming machine department. Alternatively, maintenance may be performed by gaming machine supervisory <b>employees- agents</b> if sufficient documentation is generated and it is randomly verified on a monthly basis by <b>employees- agents</b> independent of the gaming machine department.
V	Updates to the on-line gaming machine monitoring system to reflect additions, deletions, or movements of gaming machines shall be made at least weekly prior to in-meter readings and the weigh process.	542.13(h)(20) <b>Updates to the on-line gaming machine</b> monitoring system to reflect additions, deletions, or movements of gaming machines shall be made at least weekly prior to in-meter readings and the weigh process.	5(h)(20) Updates to the on-line gaming machine monitoring system to reflect additions, deletions, or movements of gaming machines shall be made at least weekly prior to in-meter readings and the weigh process.				
			5(n) 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.				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.
<b>7.12</b>	<b>Gaming System Performance Standards.</b>	542.13(m) <i>Accounting/auditing standards.</i>					
A	Gaming machine accounting/auditing procedures shall be performed by employees who are independent of the transactions being reviewed.	542.13(m)(1) <b>Gaming machine accounting/auditing</b> procedures shall be performed by employees who are independent of the transactions being reviewed.					Gaming machine accounting/auditing procedures shall be performed by <b>employees agents</b> who are independent of the transactions being reviewed.

REF	CN TICS	542	NIGC Class III Guidance	543	Tribal - State Compact	REF	Recommended Revisions
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B	For on-line gaming machine monitoring systems, procedures shall be performed at least monthly to verify that the system is transmitting and receiving data from the gaming machines properly and to verify the continuing accuracy of coin-in meter readings as recorded in the gaming machine statistical report.	542.13(m)(2) <b>For on-line gaming machine</b> monitoring systems, procedures shall be performed at least monthly to verify that the system is transmitting and receiving data from the gaming machines properly and to verify the continuing accuracy of the coin-in meter readings as recorded in the gaming machine statistical report.	13(d)(4)(i) For on-line gaming machine monitoring systems, procedures shall be performed at least monthly to verify that the system is transmitting and receiving data from the gaming machines properly and to verify the continuing accuracy of the coin-in meter readings as recorded in the gaming machine statistical report.				
C	For weigh scale and currency interface systems, for at least one drop period per month accounting/auditing employees shall make such comparisons as necessary to the system generated count as recorded in the gaming machine statistical report. Discrepancies shall be resolved prior to generation/distribution of gaming machine reports.	542.13(m)(3) <b>For weigh scale and currency interface</b> systems, for at least one drop period per month accounting/auditing employees shall make such comparisons as necessary to the system generated count as recorded in the gaming machine statistical report. Discrepancies shall be resolved prior to generation/distribution of gaming machine reports.	13(d)(4)(ii) For weigh scale and currency interface systems, for at least one drop period per month accounting/auditing employees shall make such comparisons as necessary to the system generated count as recorded in the gaming machine statistical report. Discrepancies shall be resolved prior to generation/distribution of gaming machine reports.				For weigh scale and currency interface systems, for at least one drop period per month accounting/auditing <del>employees</del> agents shall make such comparisons as necessary to the system generated count as recorded in the gaming machine statistical report. Discrepancies shall be resolved prior to generation/distribution of gaming machine reports.
D	For each drop period, accounting/auditing personnel shall compare the coin-to-drop meter reading to the actual drop amount. Discrepancies should be resolved prior to generation/distribution of on-line gaming machine monitoring system statistical reports.	542.13(m)(4) <b>For each drop period,</b> accounting/auditing personnel shall compare the coin-to-drop meter reading to the actual drop amount. Discrepancies should be resolved prior to generation/distribution of on-line gaming machine monitoring system statistical reports.	13(d)(4)(iii) For each drop period, accounting/auditing personnel shall compare the coin-to-drop meter reading to the actual drop amount. Discrepancies should be resolved prior to generation/distribution of on-line gaming machine monitoring system statistical reports.				
E	Follow-up shall be performed for any one machine having an unresolved variance between actual coin drop and coin-to-drop meter reading in excess of three percent (3%) and over \$25.00. The follow-up performed and results of the investigation shall be documented, maintained for inspection, and provided to CNGC upon request.	542.13(m)(5) <b>Follow-up shall</b> be performed for any one machine having an unresolved variance between actual coin drop and coin-to-drop meter reading in excess of three percent (3%) and over \$25.00. The follow-up performed and results of the investigation shall be documented, maintained for inspection, and provided to the Tribal gaming regulatory authority upon request.					
F	For each drop period, accounting/auditing employees shall compare the bill-in meter reading to the total bill acceptor drop amount for the period. Discrepancies shall be resolved before the generation/distribution of gaming machine statistical reports.	542.13(m)(6) <b>For each drop period,</b> accounting/auditing employees shall compare the bill-in meter reading to the total bill acceptor drop amount for the period. Discrepancies shall be resolved before the generation/distribution of gaming machine statistical reports.	13(d)(4)(iv) For each drop period, accounting/auditing employees shall compare the bill-in meter reading to the total bill acceptor drop amount for the period. Discrepancies shall be resolved before the generation/distribution of gaming machine statistical reports.				For each drop period, accounting/auditing <del>employees-</del> agents shall compare the bill-in meter reading to the total bill acceptor drop amount for the period. Discrepancies shall be resolved before the generation/distribution of gaming machine statistical reports.

REF	CN TICS	542	NIGC Class III Guidance	543	Tribal - State Compact	REF	Recommended Revisions
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G	Follow-up shall be performed for any one machine having an unresolved variance between actual currency drop and bill-in meter reading in excess of an amount that is both more than \$25 and at least three percent (3%) of the actual currency drop. The follow-up performed and results of the investigation shall be documented, maintained for inspection, and provided to the CNGC upon request.	542.13(m)(7) <b>Follow-up</b> shall be performed for any one machine having an unresolved variance between actual currency drop and bill-in meter reading in excess of an amount that is both more than \$25 and at least three percent (3%) of the actual currency drop. The follow-up performed and results of the investigation shall be documented, maintained for inspection, and provided to the Tribal gaming regulatory authority upon request.					
H	At least annually, accounting / auditing personnel shall randomly verify that game software media changes are properly reflected in the gaming machine analysis report.	542.13(m)(8) <b>At least annually,</b> accounting/auditing personnel shall randomly verify that EPROM or other equivalent game software media changes are properly reflected in the gaming machine analysis reports.	13(d)(4)(viii) At least annually, accounting/auditing agents shall randomly verify that equivalent game software media changes are properly reflected in the gaming machine analysis reports.				At least annually, accounting / auditing <del>personnel-</del> <b>agents</b> shall randomly verify that game software media changes are properly reflected in the gaming machine analysis report.
			13(d)(4)(v) At least monthly, review statistical reports for any deviations from the mathematical expectations exceeding a threshold established by the TGRA.				At least monthly, review statistical reports for any deviations from the mathematical expectations exceeding a threshold established by the CNGC.
			13(d)(4)(vi) 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.				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.
			13(d)(5)(iii) 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 interal audit or the TGRA. The result of these tests must be documented and signed by the agent(s) performing the test.				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 interal audit or the CNGC. The result of these tests must be documented and signed by the agent(s) performing the test.
I	Accounting/auditing employees shall review exception reports for all computerized gaming machine systems on a daily basis for propriety of transactions and unusual occurrences.	542.13(m)(9) <b>Accounting/auditing employees shall</b> review exception reports for all computerized gaming machine systems on a daily basis for propriety of transactions and unusual occurrences.	13(d)(4)(viii) Review exception reports for all computerized gaming machine systems on a daily basis for propriety of transactions and unusual occurrences.				Accounting/auditing <del>employees</del> <b>agents</b> shall review exception reports for all computerized gaming machine systems on a daily basis for propriety of transactions and unusual occurrences.
J	All gaming machine auditing procedures and any follow-up performed shall be documented, maintained for inspection, and provided to CNGC upon request.	542.13(m)(10) <b>All gaming machine auditing procedures</b> and any follow-up performed shall be documented, maintained for inspection, and provided to the Tribal gaming regulatory authority upon request.					
			5(n) 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.				The operation must establish, as approved by the CNGC, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented.

REF	CN TICS	542	NIGC Class III Guidance BULLETIN 2018-3	543	Tribal - State Compact	REF	Recommended Revisions
	<b>Section 7 - Gaming Systems</b>						
<b>7.13</b>	<b>Gaming Machine Access.</b>						
A	Controls must be established and procedures implemented to ensure adequate:						
1	Control of physical and logical access to the gaming system environment, including accounting, voucher, cashless and player tracking systems, among others used in conjunction with gaming systems;						
2	Physical and logical protection of storage media and its contents, including recovery procedures;						
3	Access credential control methods;						
4	Record keeping and audit processes; and						
5	Departmental independence, including, but not limited to, means to restrict agents that have access to information technology from having access to financial instruments.						
<b>7.14</b>	<b>Malfunctions.</b>						
A	Procedures must be implemented to investigate, document and resolve malfunctions. Such procedures must address the following:		5(f) Operations. (1) Malfunctions. Procedures must be implemented to investigate, document and resolve malfunctions. Such procedures must address the following:	543.8(h) Operations. (1) Malfunctions. Procedures must be implemented to investigate, document and resolve malfunctions. Such procedures must address the following:			
1	Determination of the event causing the malfunction;		5(f)(1)(i) Determination of the event causing the malfunction;	543.8(h)(1)(i) Determination of the event causing the malfunction;			
2	Review of relevant records, game recall, reports, logs, surveillance records;		5(f)(1)(ii) Review of relevant records, game recall, reports, logs, surveillance records;	543.8(h)(1)(ii) Review of relevant records, game recall, reports, logs, surveillance records;			
3	Repair or replacement of the gaming component;		5(f)(1)(iii) Repair or replacement of the gaming component;	543.8(h)(1)(iii) Repair or replacement of the Class II gaming component;			
4	Verification of the integrity of the gaming component before restoring it to operation.		5(f)(1)(iv) Verification of the integrity of the gaming component before restoring it to operation; and	543.8(h)(1)(iv) Verification of the integrity of the Class II gaming component before restoring it to operation; and			
<b>7.15</b>	<b>Other Standards.</b>						
A	Controls for acceptance and payment of instruments used in wagering and other transactions and other cash handling procedures for gaming systems are contained within Section 11 – Casino Instruments and Section 4 – General Provisions.						
B	The procedures for the collection of the gaming machine and the count thereof shall comply with Section 12 – Drop and Count.	542.13(c) <b>Standards for drop and count.</b> The procedures for the collection of the gaming machine drop and count thereof shall comply with §542.21, §542.31, or §542.41 (as applicable).					
C	Additional key control requirements for gaming systems are contained within Section 14 – Key and Access Controls.						
D	When gaming machines have the capability to issue points for an in-house player tracking system as an award for play, the standards in Section 17 for Player Tracking shall apply.						
E	Access credential control methods and other relevant controls must adhere to Section 20 – Information and Technology.		5(l) All relevant controls from §11, Information and Technology will apply.				
F	Standards for revenue Audit of gaming systems are contained within Section 21 Auditing Revenue.		5(m) Revenue Audit. Standards for revenue audit of gaming machines are contained in §13, Revenue Audit.				

REF	CN TICS	542	NIGC Class III Guidance	543	Tribal - State Compact	REF	Recommended Revisions
	Section 7 - Gaming Systems		<b>BULLETIN 2018-3</b>				
			<p>5(e)(3)(ii) Procedures must be implemented for auditing such records in accordance with §14, Audit and Accounting.</p> <p>5(e)(4)(iv) Internal audits must be conducted as set forth in §14, Audit and Accounting. Such audits must be documented.</p>	<p>543.8(g)(3)(ii) Procedures must be implemented for auditing such records in accordance with §543.23, Audit and Accounting. Such audits must be documented.</p>			



REF	542	NIGC Class III Guidance	543	Recommended Revisions
	<b>Section 8 - Table Games</b>		<b>BULLETIN 2018-3</b>	
<b>8.1</b>	<b>General Table Games Standards.</b>			
A	Supervision. Pit supervisory personnel (with authority equal to or greater than those being supervised) shall provide supervision of all table games. Supervision must be provided as needed during the table game operations by an agent(s) with authority equal to or greater than those being supervised.	542.12(h) <i>Standards for Supervision.</i> Pit supervisory personnel (with authority equal to or greater than those being supervised) shall provide supervision of all table games.	4(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.	Supervision. Pit supervisory personnel (with authority equal to or greater than those being supervised) shall provide supervision of all table games. <del>Supervision must be provided as needed during the table game operations by an agent(s) with authority equal to or greater than those being supervised.</del>
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 table games department; or		543.10(a)(1) A supervisor may function as a dealer without any other supervision if disputes are resolved by supervisory personnel independent of the transaction or independent of the card games department; or	A supervisor may function as a dealer without any other supervision if disputes are resolved by supervisory <del>personnel</del> agents independent of the transaction or independent of the table games department; or
2	A dealer may function as a supervisor if not dealing the game.		543.10(a)(2) A dealer may function as a supervisor if not dealing the game.	
		542.9(c)(5) A rake collected or ante placed shall be done in accordance with the posted rules.		B An ante placed and collected shall be done in accordance with the posted rules.
			4(o) 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.	C The operation must establish, as approved by the CNGC, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented.
<b>8.2</b>	<b>Fill and Credit Standards.</b>	<b>542.12(c) Fill and Credit Standards .</b>	<b>4(b) Fill and credit standards.</b>	
A	Fill slips and credit slips shall be in at least triplicate form, and in a continuous, prenumbered series. Such slips shall be concurrently numbered in a form utilizing the alphabet and only in one series at a time. The alphabet need not be used if the numerical series is not repeated during the business year.	542.12(c)(1) Fill slips and credit slips shall be in at least triplicate form, and in a continuous, prenumbered series. Such slips shall be concurrently numbered in a form utilizing the alphabet and only in one series at a time. The alphabet need not be used if the numerical series is not repeated during the business year.	4(b)(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.	
B	Unissued and issued fill/credit slips shall be safeguarded and adequate procedures shall be employed in their distribution, use, and control. Personnel from the cashier or pit departments shall have no access to the secured (control) copies of the fill/credit slips.	542.12(c)(2) Unissued and issued fill/credit slips shall be safeguarded and adequate procedures shall be employed in their distribution, use, and control. Personnel from the cashier or pit departments shall have no access to the secured (control) copies of the fill/credit slips.	4(b)(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.	Unissued and issued fill/credit slips shall be safeguarded and adequate procedures shall be employed in their distribution, use, and control. <del>Personnel</del> Agents from the cashier or pit departments shall have no access to the secured (control) copies of the fill/credit slips.
C	When a Fill/Credit slip is voided, the cashier shall clearly mark "void" across the face of the original and first copy, the cashier and one other person independent of the transactions shall sign both the original and first copy, and shall submit them to the accounting department for retention and accountability.	542.12(c)(3) When a fill/credit slip is voided, the cashier shall clearly mark "void" across the face of the original and first copy, the cashier and one other person independent of the transactions shall sign both the original and first copy, and shall submit them to the accounting department for retention and accountability.	4(b)(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.	When a Fill/Credit slip is voided, the <del>cashier</del> agent shall clearly mark "void" across the face of the original and first copy, the cashier and one other <del>person</del> independent of the transactions shall sign both the original and first copy, and shall submit them to the accounting/ <del>revenue audit</del> department for retention and accountability.
D	Fill Transactions shall be authorized by pit supervisory personnel before the issuance of fill slips and transfer of chips, tokens, or cash equivalents. The fill request shall be communicated to the cage where the fill slip is prepared.	542.12(c)(4) Fill transactions shall be authorized by pit supervisory personnel before the issuance of fill slips and transfer of chips, tokens, or cash equivalents. The fill request shall be communicated to the cage where the fill slip is prepared.	4(b)(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.	Fill Transactions shall be authorized by pit supervisory <del>personnel</del> agents before the issuance of fill slips and transfer of chips, tokens, or cash equivalents. The fill request shall be communicated to the cage where the fill slip is prepared.
E	At least three parts of each Fill slip shall be utilized as follows:	542.12(c)(5) At least three parts of each fill slip shall be utilized as follows:	4(b)(5) At least three parts of each fill slip must be utilized as follows:	

REF		542	NIGC Class III Guidance BULLETIN 2018-3	543		Recommended Revisions
	<b>Section 8 - Table Games</b>					
1	One part shall be transported to the pit with the fill and, after the appropriate signatures are obtained, deposited in the table game drop box,	542.12(c)(5)(i) One part shall be transported to the pit with the fill and, after the appropriate signatures are obtained, deposited in the table game drop box;	4(b)(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;			One part shall be transported to the pit with the fill and, after the appropriate signatures are obtained, deposited in the <del>CISC table game drop box,</del>
2	One part shall be retained in the cage for reconciliation of the cashier bank, and	542.12(c)(5)(ii) One part shall be retained in the cage for reconciliation of the cashier bank; and	4(b)(5)(ii) One part must be retained in the cage for reconciliation of the cashier bank; and			
3	For computer systems, one part shall be retained in a secure manner to ensure that only authorized persons may gain access to it. For manual systems, one part shall be retained in a secure manner in a continuous unbroken form.	542.12(c)(5)(iii) For computer systems, one part shall be retained in a secure manner to insure that only authorized persons may gain access to it. For manual systems, one part shall be retained in a secure manner in a continuous unbroken form.	4(b)(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.			For computer systems, one part shall be retained in a secure manner to ensure that only authorized <del>persons-</del> agents may gain access to it. For manual systems, one part shall be retained in a secure manner in a continuous unbroken form.
F	For Tier C gaming operations, the part of the Fill slip that is placed in the table game drop box shall be of a different color for fills than for credits, unless the type of transaction is clearly distinguishable in another manner (the checking of a box on the form shall not be a clearly distinguishable indicator).	542.12(c)(6) For Tier C gaming operations, the part of the fill slip that is placed in the table game drop box shall be of a different color for fills than for credits, unless the type of transaction is clearly distinguishable in another manner (the checking of a box on the form shall not be a clearly distinguishable indicator)				For Tier C gaming operations, the part of the Fill slip that is placed in the <del>table game drop box</del> CISC 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).
G	The table number, shift, and amount of fill by denomination and in total shall be noted on all copies of the fill slip. The correct date and time shall be indicated on at least two copies.	542.12(c)(7) The table number, shift, and amount of fill by denomination and in total shall be noted on all copies of the fill slip. The correct date and time shall be indicated on at least two copies.	4(b)(6) 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.			
H	All fills shall be carried from the cashier's cage by a person who is independent of the cage or pit.	542.12(c)(8) All fills shall be carried from the cashier's cage by a person who is independent of the cage or pit.	4(b)(7) All fills must be carried from the cashier's cage by an agent who is independent of the cage or pit.			All fills shall be carried from the cashier's cage by an <del>person</del> agent who is independent of the cage or pit.
I	The fill slip shall be signed by at least the following persons (as an indication that each has counted the amount of the fill and the amount agrees with the fill slip):	542.12(c)(9) The fill slip shall be signed by at least the following persons (as an indication that each has counted the amount of the fill and the amount agrees with the fill slip):	4(b)(8) 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):			The fill slip shall be signed by at least the following <del>persons</del> agents (as an indication that each has counted the amount of the fill and the amount agrees with the fill slip):
1	Cashier who prepared the fill slip and issued the chips, tokens, or cash equivalent;	542.12(c)(9)(i) Cashier who prepared the fill slip and issued the chips, tokens, or cash equivalent;	4(b)(8)(i) Cashier who prepared the fill slip and issued the chips, tokens, or cash equivalent;			
2	Runner who carried the chips, tokens, or cash equivalents from the cage to the pit;	542.12(c)(9)(ii) Runner who carried the chips, tokens, or cash equivalents from the cage to the pit;	4(b)(8)(ii) Runner who carried the chips, tokens, or cash equivalents from the cage to the pit;			
3	Dealer or boxperson who received the chips, tokens, or cash equivalents at the gaming table; and;	542.12(c)(9)(iii) Dealer or boxperson who received the chips, tokens, or cash equivalents at the gaming table; and	4(b)(8)(iii) Dealer who received the chips, tokens, or cash equivalents at the gaming table; and			
4	Pit supervisory personnel who supervised the fill transaction; and,	542.12(c)(9)(iv) Pit supervisory personnel who supervised the fill transaction.	4(b)(8)(iv) Pit supervisory agent who supervised the fill transaction.			Pit supervisory <del>personnel</del> agent who supervised the fill transaction; and,
J	Fills shall be broken down and verified by the dealer or boxperson in public view before the dealer or boxperson places the fill in the table tray.	542.12(c)(10) Fills shall be broken down and verified by the dealer or boxperson in public view before the dealer or boxperson places the fill in the table tray.	4(b)(9) Fills must be broken down and verified by the dealer in public view before the dealer places the fill in the table tray.			
K	A copy of the Fill slip shall then be deposited into the table game drop box by the dealer, where it shall appear in the soft count room with the cash receipts for the shift.	542.12(c)(11) A copy of the fill slip shall then be deposited into the drop box on the table by the dealer, where it shall appear in the soft count room with the cash receipts for the shift.	4(b)(10) 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.			A copy of the Fill slip shall then be deposited into the <del>table game drop box</del> CISC by the dealer, where it shall appear in the soft count room with the cash receipts for the shift.

REF		542	NIGC Class III Guidance	543		Recommended Revisions
	<b>Section 8 - Table Games</b>		<b>BULLETIN 2018-3</b>			
L	Table credit transactions shall be authorized by a pit supervisor before the issuance of credit slips and transfer of chips, tokens, or other cash equivalent. The credit request shall be communicated to the cage where the credit slip is prepared.	542.12(c)(12) Table credit transactions shall be authorized by a pit supervisor before the issuance of credit slips and transfer of chips, tokens, or other cash equivalent. The credit request shall be communicated to the cage where the credit slip is prepared.	4(b)(11) 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.			
M	At least three parts of each Credit slip shall be utilized as follows:	542.12(c)(13) At least three parts of each credit slip shall be utilized as follows:	4(b)(12) At least three parts of each credit slip must be utilized as follows:			
1	Two parts of the credit slip shall be transported by the runner to the pit. After signatures of the runner, dealer, and pit supervisor are obtained, one copy shall be deposited in the table game drop box and the original shall accompany transport of the chips, tokens, markers, or cash equivalents from the pit to the cage for verification and signature of the cashier.	542.12(c)(13)(i) Two parts of the credit slip shall be transported by the runner to the pit. After signatures of the runner, dealer, and pit supervisor are obtained, one copy shall be deposited in the table game drop box and the original shall accompany transport of the chips, tokens, markers, or cash equivalents from the pit to the cage for verification and signature of the cashier.	4(b)(12)(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.			Two parts of the credit slip shall be transported by the runner to the pit. After signatures of the runner, dealer, and pit supervisor are obtained, one copy shall be deposited in the <del>table game drop box</del> CISC and the original shall accompany transport of the chips, tokens, markers, or cash equivalents from the pit to the cage for verification and signature of the cashier.
2	For computer systems, one part shall be retained in a secure manner to ensure that only authorized persons may gain access to it. For manual systems, one part shall be retained in a secure manner in a continuous unbroken form.	542.12(c)(13)(ii) For computer systems, one part shall be retained in a secure manner to insure that only authorized persons may gain access to it. For manual systems, one part shall be retained in a secure manner in a continuous unbroken form.	4(b)(12)(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.			For computer systems, one part shall be retained in a secure manner to ensure that only authorized <del>persons</del> agents may gain access to it. For manual systems, one part shall be retained in a secure manner in a continuous unbroken form.
N	The table number, shift, and the amount of credit by denomination and in total shall be noted on all copies of the credit slip. The correct date and time shall be indicated on at least two copies.	542.12(c)(14) The table number, shift, and the amount of credit by denomination and in total shall be noted on all copies of the credit slip. The correct date and time shall be indicated on at least two copies.	4(b)(13) 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.			
O	Chips, tokens, and/or cash equivalents shall be removed from the table tray by the dealer or boxperson and shall be broken down and verified by the dealer or boxperson in public view prior to placing them in racks for transfer to the cage.	542.12(c)(15) Chips, tokens, and/or cash equivalents shall be removed from the table tray by the dealer or boxperson and shall be broken down and verified by the dealer or boxperson in public view prior to placing them in racks for transfer to the cage.	4(b)(14) 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.			
P	All chips, tokens, and cash equivalents removed from the tables and markers removed from the pit shall be carried to the cashier's cage by a person who is independent of the cage or pit.	542.12(c)(16) All chips, tokens, and cash equivalents removed from the tables and markers removed from the pit shall be carried to the cashier's cage by a person who is independent of the cage or pit.	4(b)(15) 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.			All chips, tokens, and cash equivalents removed from the tables and markers removed from the pit shall be carried to the cashier's cage by an <del>agent</del> <del>person</del> who is independent of the cage or pit.
Q	The credit slip shall be signed by at least the following persons (as an indication that each has counted or, in the case of markers, reviewed the items transferred)	542.12(c)(17) The credit slip shall be signed by at least the following persons (as an indication that each has counted or, in the case of markers, reviewed the items transferred):	4(b)(16) 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):			The credit slip shall be signed by at least the following <del>agents</del> <del>persons</del> (as an indication that each has counted or, in the case of markers, reviewed the items transferred)
1	Cashier who received the items transferred from the pit and prepared the Credit slip;	542.12(c)(17)(i) Cashier who received the items transferred from the pit and prepared the credit slip;	4(b)(16)(i) Cashier who received the items transferred from the pit and prepared the credit slip;			
2	Runner who carried the items transferred from the pit to the cage;	542.12(c)(17)(ii) Runner who carried the items transferred from the pit to the cage;	4(b)(16)(ii) Runner who carried the items transferred from the pit to the cage;			
3	Dealer who had custody of the items prior to transfer to the cage;	542.12(c)(17)(iii) Dealer who had custody of the items prior to transfer to the cage; and	4(b)(16)(iii) Dealer who had custody of the items prior to transfer to the cage; and			
4	Pit supervisory personnel who supervised the credit transaction; and,	542.12(c)(17)(iv) Pit supervisory personnel who supervised the credit transaction.	4(b)(16)(iv) Pit supervisory agent who supervised the credit transaction.			Pit supervisory <del>personnel</del> agent who supervised the credit transaction; and,
5	The Credit slip shall be inserted in the table game drop box by the dealer.	542.12(c)(18) The credit slip shall be inserted in the drop box by the dealer.	4(b)(17) The credit slip must be inserted in the drop box by the dealer.			The Credit slip shall be inserted in the <del>table game drop box</del> CISC by the dealer.

REF		542	NIGC Class III Guidance BULLETIN 2018-3	543		Recommended Revisions
	<b>Section 8 - Table Games</b>					
R	Chips, tokens, or other cash equivalents shall be deposited on or removed from gaming tables only when accompanied by the appropriate fill/credit or marker transfer forms.	542.12(c)(19) Chips, tokens, or other cash equivalents shall be deposited on or removed from gaming tables only when accompanied by the appropriate fill/credit or marker transfer forms.	4(b)(18) 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.			
S	Cross fills (the transfer of chips between table games) and even cash exchanges are prohibited in the pit.	542.12(c)(20) Cross fills (the transfer of chips between table games) and even cash exchanges are prohibited in the pit.	4(b)(19) Cross fills (the transfer of chips between table games) and even cash exchanges are prohibited in the pit.			
<b>8.3</b>	<b>Table Inventory Forms.</b>	542.12(d) <i>Table Inventory Forms.</i>	4(c) Table inventory forms.			
A	At the close of each shift, for those table banks that were opened during that shift:	542.12(d)(1) At the close of each shift, for those table banks that were opened during that shift:	4(c)(1) At the close of each shift, for those table banks that were opened during that shift:			
1	The table's chip, token, coin, and marker inventory shall be counted and recorded on a table inventory form; or	542.12(d)(1)(i) The table's chip, token, coin, and marker inventory shall be counted and recorded on a table inventory form; or	4(c)(1)(i) The table's chip, token, coin, and marker inventory must be counted and recorded on a table inventory form; or			
2	If the table banks are maintained on an imprest basis, a final fill or credit shall be made to bring the bank back to par.	542.12(d)(1)(ii) If the table banks are maintained on an imprest basis, a final fill or credit shall be made to bring the bank back to par.	4(c)(1)(ii) If the table banks are maintained on an imprest basis, a final fill or credit must be made to bring the bank back to par.			
B	If final fills are not made, beginning and ending inventories shall be recorded on the master game sheet for shift win calculation purposes.	542.12(d)(2) If final fills are not made, beginning and ending inventories shall be recorded on the master game sheet for shift win calculation purposes.	4(c)(2) If final fills are not made, beginning and ending inventories must be recorded on the master game sheet for shift win calculation purposes.			
C	The accuracy of inventory forms prepared at shift end shall be verified by the outgoing pit supervisor and the dealer. Alternatively, if the dealer is not available, such verification may be provided by another pit supervisor or another supervisor from another gaming department. Verifications shall be evidenced by signature on the inventory form.	542.12(d)(3) The accuracy of inventory forms prepared at shift end shall be verified by the outgoing pit supervisor and the dealer. Alternatively, if the dealer is not available, such verification may be provided by another pit supervisor or another supervisor from another gaming department. Verifications shall be evidenced by signature on the inventory form.	4(c)(3) 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.			
D	If inventory forms are placed in the drop box, such action shall be performed by a person other than a pit supervisor.	542.12(d)(4) If inventory forms are placed in the drop box, such action shall be performed by a person other than a pit supervisor.	4(c)(4) If inventory forms are placed in the drop box, such action must be performed by an agent other than a pit supervisor.			If inventory forms are placed in the CISC drop-box, such action shall be performed by an <b>person agent</b> other than a pit supervisor.
<b>8.4</b>	<b>Table Game Computer Generated Documentation Standards.</b>	542.12(e) <i>Table Games Computer Generated Document Standards.</i>	4(d) Table games computer generated documentation standards.			
A	The computer system shall be capable of generating adequate documentation of all information recorded on the source documents and transaction detail (e.g., fill/credit slips, markers, etc.).	542.12(e)(1) The computer system shall be capable of generating adequate documentation of all information recorded on the source documents and transaction detail (e.g., fill/credit slips, markers, etc.).	4(d)(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.).			
B	This documentation shall be restricted to authorized personnel.	542.12(e)(2) This documentation shall be restricted to authorized personnel.	4(d)(2) This documentation must be restricted to authorized agents.			This documentation shall be restricted to authorized <b>personnel agents</b> .
C	The documentation shall include, at a minimum:	The documentation shall include, at a minimum:	(d)(3) The documentation must include, at a minimum:			
1	System exception information (e.g., appropriate system parameter information, corrections, voids, etc.); and	542.12(e)(3)(i) System exception information (e.g., appropriate system parameter information, corrections, voids, etc.); and	4(d)(3)(i) System exception information (e.g., appropriate system parameter information, corrections, voids, etc.); and			
2	Personnel access listing, which includes, at a minimum:	542.12(e)(3)(ii) Personnel access listing, which includes, at a minimum:	4(d)(3)(ii) Agent access listing, which includes, at a minimum:			<b>Personnel Agent</b> access listing, which includes, at a minimum:
a	Employee name or employee identification number (if applicable); and	542.12(e)(3)(ii)(A) Employee name or employee identification number (if applicable); and	4(d)(3)(ii)(A) Agent name or agent identification number (if applicable); and			<b>Employee Agent</b> name or <b>employee agent</b> identification number (if applicable); and
b	Listing of functions employees can perform or equivalent means of identifying the same.	542.12(e)(3)(ii)(B) Listing of functions employees can perform or equivalent means of identifying the same.	4(d)(3)(ii)(B) Listing of functions agents can perform or equivalent means of identifying the same.			Listing of functions <b>employees agents</b> can perform or equivalent means of identifying the same.

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	<b>Section 8 - Table Games</b>		<b>BULLETIN 2018-3</b>			
<b>8.5</b>	<b>Standards for Playing Instruments.</b>	542.12(f) <i>Standards for playing cards and dice.</i>	4(e) Standards for playing cards and dice.			
A	The following standards shall apply to playing cards and dice:					
1	Both used and unused playing cards and dice shall be maintained in a secure location to prevent unauthorized access and reduce the possibility of tampering.	542.12(f)(1) Playing cards and dice shall be maintained in a secure location to prevent unauthorized access and to reduce the possibility of tampering.	4(e)(1) Playing cards and dice must be maintained in a secure location to prevent unauthorized access and to reduce the possibility of tampering.			
2	Used cards and dice shall be marked immediately following removal from play then maintained in a secure location until "scored" or "destroyed" to prevent unauthorized access and reduce the possibility of tampering. A destruction method shall be approved by the CNGC.	542.12(f)(2) Used cards and dice shall be maintained in a secure location until marked, scored, or destroyed in a manner as approved by the Tribal gaming authority, to prevent unauthorized access and reduce the possibility of tampering.	4(e)(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.			
3	The CNGC, or the gaming operation as approved by the CNGC, shall establish and the operation shall comply with a reasonable time period, which shall not exceed seven (7) days, within which to mark, cancel or destroy cards. This standard shall not apply where playing cards are retained for an investigation.	542.12(f)(3) The Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, shall establish and the gaming operation shall comply with a reasonable time period, which shall not exceed seven (7) days, within which to mark, cancel or destroy cards or dice from play. 542.12(f)(3)(i) This standard shall not apply where playing cards and dice are retained for an investigation.	4(e)(3) Controls must be established and procedures implemented that establish a reasonable time period, within which to mark, cancel, or destroy cards and dice from play.  4(e)(3)(i) This standard does not apply where playing cards or dice are retained for an investigation.			The CNGC, or the gaming operation as approved by the CNGC, shall establish <b>controls</b> and <del>the operation shall comply with</del> <b>procedures implemented that establish</b> a reasonable time period, which shall not exceed seven (7) days, within which to mark, cancel or destroy cards or dice <b>from play</b> . This standard shall not apply where playing cards or dice are retained for an investigation.
4	A control log shall be maintained that documents when cards and dice are received on site, distributed to and returned from tables, and removed from the gaming operation.	542.12(f)(4) A card control log shall be maintained that documents when cards and dice are received on site, distributed to and returned from tables, and removed from play by the gaming operation.	4(e)(4) 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.			
5	Notwithstanding paragraph (A)(3) of this section, if a gaming operation uses plastic cards (not plastic-coated cards), the cards may be used for up to three months if the plastic cards are routinely inspected, and washed or cleaned in a manner and time frame approved by the CNGC.	542.12(g) <i>Plastic cards.</i> Notwithstanding paragraph (f) of this section, if a gaming operation uses plastic cards (not plastic-coated cards), the cards may be used for up to three (3) months if the plastic cards are routinely inspected, and washed or cleaned in a manner and time frame approved by the Tribal gaming regulatory authority.	4(f) 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.			
B	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:	542.14(e) <i>Chip and token standards.</i> The Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, shall establish and the gaming operation shall comply with procedures for the receipt, inventory, storage, and destruction of gaming chips and tokens.	10(g) 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) <i>Chip(s) and token(s).</i> 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:		
1	Purchase;		10(g)(1) Purchase;	543.18(g)(1) Purchase;		
2	Receipt;	542.14(e) <i>Chip and token standards.</i> The Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, shall establish and the gaming operation shall comply with procedures for the <b>receipt</b> , inventory, storage, and destruction of gaming chips and tokens.	10(g)(2) Receipt;	543.18(g)(2) Receipt;		



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3	Inventory;	542.14(e) <i>Chip and token standards.</i> The Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, shall establish and the gaming operation shall comply with procedures for the receipt, <b>inventory</b> , storage, and destruction of gaming chips and tokens.	10(g)(3) Inventory;	543.18(g)(3) Inventory;		
4	Storage; and	542.14(e) <i>Chip and token standards.</i> The Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, shall establish and the gaming operation shall comply with procedures for the receipt, inventory, <b>storage</b> , and destruction of gaming chips and tokens.	10(g)(4) Storage; and	543.18(g)(4) Storage; and		
5	Destruction.	542.14(e) <i>Chip and token standards.</i> The Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, shall establish and the gaming operation shall comply with procedures for the receipt, inventory, storage, and <b>destruction</b> of gaming chips and tokens.	10(g)(5) Destruction.	543.18(g)(5) Destruction.		
<b>8.6</b>	<b>Progressive Table Games.</b>	542.9(h) <i>Standards for promotional progressive pots and pools.</i>			<b>8.6</b>	<b>Progressive Table Games.</b>
		542.9(h)(1) All funds contributed by players into the pools shall be returned when won in accordance with the posted rules with no commission or administrative fee withheld.			A	All funds contributed by players into the pools shall be returned when won in accordance with the posted rules with no commission or administrative fee withheld.
		542.9(h)(2) Rules governing promotional pools shall be conspicuously posted and designate:			B	Rules governing promotional pools shall be conspicuously posted and designate:
		542.9(h)(2)(i) The amount of funds to be contributed from each pot;			1	The amount of funds to be contributed from each pot;
		542.9(h)(2)(ii) What type of hand it takes to win the pool (e.g., what constitutes a "bad beat");			2	What type of hand it takes to win the pool (e.g., what constitutes a "bad beat");
		542.9(h)(2)(iii) How the promotional funds will be paid out;			3	How the promotional funds will be paid out;
		542.9(h)(2)(iv) How/when the contributed funds are added to the jackpots; and			4	How/when the contributed funds are added to the jackpots; and
		542.9(h)(2)(v) Amount/percentage of funds allocated to primary and secondary jackpots, if applicable.			5	Amount/percentage of funds allocated to primary and secondary jackpots, if applicable.
		542.9(h)(3) Promotional pool contributions shall not be placed in or near the rake circle, in the drop box, or commingled with gaming revenue from card games or any other gambling game.			C	Promotional pool contributions shall not be placed in or near the rake circle, in the CISC, or commingled with gaming revenue from card games or any other gambling game.
		542.9(h)(4) The amount of the jackpot shall be conspicuously displayed in the card room.			D	The amount of the jackpot shall be conspicuously displayed in the card room.
		542.9(h)(5) At least once a day, the posted pool amount shall be updated to reflect the current pool amount.			E	At least once a day, the posted pool amount shall be updated to reflect the current pool amount.
		542.9(h)(6) At least once a day, increases to the posted pool amount shall be reconciled to the cash previously counted or received by the cage by personnel independent of the card room.			F	At least once a day, increases to the posted pool amount shall be reconciled to the cash previously counted or received by the cage by an agent independent of the card room.

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		542.9(h)(7) All decreases to the pool must be properly documented, including a reason for the decrease.			G	All decreases to the pool must be properly documented, including a reason for the decrease.
		542.9(i)(5) The posted pool amount shall then be updated to reflect the current pool amount.			H	The posted pool amount shall then be updated to reflect the current pool amount.
<b>8.6</b>	<b>Analysis of Table Game Performance.</b>	542.12(i) <i>Analysis of table game performance standards.</i>	4(g) Analysis of table game performance standards.		<b>8.6</b>	<del>Analysis of Table Game Performance.</del>
A	Records shall be maintained by day and shift indicating any single-deck blackjack games that were dealt for an entire shift. Records reflecting hold percentage by table and type of game shall be maintained by shift, by day, cumulative month-to-date, and cumulative year-to-date.	542.12(i)(1) Records shall be maintained by day and shift indicating any single-deck blackjack games that were dealt for an entire shift. 542.12(i) (2) Records reflecting hold percentage by table and type of game shall be maintained by shift, by day, cumulative month-to-date, and cumulative year-to-date. 542.12(i)(1)/(2)	4(g)(1) Records must be maintained by day and shift indicating any single-deck blackjack games that were dealt for an entire shift.  4(g)(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		<b>A</b>	<del>Records shall be maintained by day and shift indicating any single-deck blackjack games that were dealt for an entire shift. 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.</del>
B	This information shall be presented to and reviewed by management independent of the pit department on at least a monthly basis.	542.12(i)(3) This information shall be presented to and reviewed by management independent of the pit department on at least a monthly basis.	4(g)(3) This information must be presented to and reviewed by management independent of the pit department on at least a monthly basis.		<b>B</b>	<del>This information shall be presented to and reviewed by management independent of the pit department on at least a monthly basis.</del>
C	The management in Section 8.6 (B) shall investigate any unusual fluctuations in hold percentage with pit supervisory personnel.	542.12(i)(4) The management in paragraph (i)(3) of this section shall investigate any unusual fluctuations in hold percentage with pit supervisory personnel.	4(g)(4) The management in paragraph (g)(3) of this section must investigate any unusual fluctuations in hold percentage with pit supervisory agents.		<b>C</b>	<del>The management in Section 8.6 (B) shall investigate any unusual fluctuations in hold percentage with pit supervisory personnel.</del>
D	The results of such investigations shall be documented, maintained for inspection, and provided to the CNGC upon request.	542.12(i)(5) The results of such investigations shall be documented, maintained for inspection, and provided to the Tribal gaming regulatory authority upon request.	4(g)(5) The results of such investigations must be documented, maintained for inspection, and provided to the Tribal gaming regulatory authority upon request.		<b>D</b>	<del>The results of such investigations shall be documented, maintained for inspection, and provided to the CNGC upon request.</del>
<b>8.7</b>	<b>Accounting and Auditing Standards.</b>	542.12(j) <i>Accounting/auditing standards.</i>	13 Auditing Revenue (d)(3) Table games.		<b>8.7</b>	
A	The accounting and auditing procedures shall be performed by personnel who are independent of the transactions being audited/accounted for.	542.12(j)(1) The accounting and auditing procedures shall be performed by personnel who are independent of the transactions being audited/accounted for.			<b>A</b>	<del>The accounting and auditing procedures shall be performed by personnel who are independent of the transactions being audited/accounted for.</del>
B	If a table game has the capability to determine drop (e.g., bill-in drop meters, bill acceptor, computerized record, etc.) the dollar amount of the drop shall be reconciled to the actual drop by shift.	542.12(j)(2) If a table game has the capability to determine drop (e.g., bill-in/coin-drop meters, bill acceptor, computerized record, etc.) the dollar amount of the drop shall be reconciled to the actual drop by shift.	13(d)(3)(i) If a table game has the capability to determine drop (e.g., bill-in/coin-drop meters, bill acceptor, computerized record, etc.) the dollar amount of the drop shall be reconciled to the actual drop by shift.		<b>B</b>	<del>If a table game has the capability to determine drop (e.g., bill-in drop meters, bill acceptor, computerized record, etc.) the dollar amount of the drop shall be reconciled to the actual drop by shift.</del>
C	Accounting/auditing employees shall review exception reports for all computerized table games systems at least monthly for propriety of transactions and unusual occurrences.	542.12(j)(3) Accounting/auditing employees shall review exception reports for all computerized table games systems at least monthly for propriety of transactions and unusual occurrences.	13(d)(3)(ii) Accounting/auditing agents shall review exception reports for all computerized table games systems at least monthly for propriety of transactions and unusual occurrences.		<b>C</b>	<del>Accounting/auditing employees shall review exception reports for all computerized table games systems at least monthly for propriety of transactions and unusual occurrences.</del>
D	All noted improper transactions or unusual occurrences shall be investigated with the results documented.	542.12(j)(4) All noted improper transactions or unusual occurrences shall be investigated with the results documented.			<b>D</b>	<del>All noted improper transactions or unusual occurrences shall be investigated with the results documented.</del>
E	Evidence of table games auditing procedures and any follow-up performed shall be documented, maintained for inspection, and provided to CNGC upon request.	542.12(j)(5) Evidence of table games auditing procedures and any follow-up performed shall be documented, maintained for inspection, and provided to the Tribal gaming regulatory authority upon request.	13(d)(3)(iii) All noted improper transactions or unusual occurrences shall be investigated with the results documented.		<b>E</b>	<del>Evidence of table games auditing procedures and any follow-up performed shall be documented, maintained for inspection, and provided to CNGC upon request.</del>
F	A daily recap shall be prepared for the day and month-to-date, which shall include the following information:	542.12(j)(6) A daily recap shall be prepared for the day and month-to-date, which shall include the following information:	13(d)(3)(iv) A daily recap shall be prepared for the day and month-to-date, which shall include the following information:		<b>F</b>	<del>A daily recap shall be prepared for the day and month-to-date, which shall include the following information:</del>

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1	Drop;	542.12(j)(6)(i) Drop;	13(d)(3)(iv)(A) Drop;		<b>1</b> Drop;
2	Win (Player pool); and	542.12(j)(6)(ii) Win; and	13(d)(3)(iv)(B) Win; and		<b>2</b> Win (Player pool); and
3	Gross Revenue.	542.12(j)(6)(iii) Gross revenue.	13(d)(3)(iv)(C) Gross revenue.		<b>3</b> Gross Revenue.
		542.12(k) Marker credit play.	4(h) Marker credit play.		<b>8.7</b> Marker Credit Play.
		542.12(k)(1) If a gaming operation allows marker credit play (exclusive of rim credit and call bets), the following standards shall apply:	4(h)(1) If a gaming operation allows marker credit play (exclusive of rim credit and call bets), the following standards must apply:		If a gaming operation allows marker credit play (exclusive of rim credit and call bets), the following standards shall apply:
		542.12(k)(1)(i) A marker system shall allow for credit to be both issued and repaid in the pit.	4(h)(1)(i) A marker system must allow for credit to be both issued and repaid in the pit.		A A marker system shall allow for credit to be both issued and repaid in the pit.
		542.12(k)(1)(ii) Prior to the issuance of gaming credit to a player, the employee extending the credit shall contact the cashier or other independent source to determine if the player's credit limit has been properly established and there is sufficient remaining credit available for the advance.	4(h)(1)(ii) Prior to the issuance of gaming credit to a 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.		B Prior to the issuance of gaming credit to a player, the agent extending the credit shall contact the cashier or other independent source to determine if the player's credit limit has been properly established and there is sufficient remaining credit available for the advance.
		542.12(k)(1)(iii) Proper authorization of credit extension in excess of the previously established limit shall be documented.	4(h)(1)(iii) Proper authorization of credit extension in excess of the previously established limit must be documented.		C Proper authorization of credit extension in excess of the previously established limit shall be documented.
		542.12(k)(1)(iv) The amount of credit extended shall be communicated to the cage or another independent source and the amount documented within a reasonable time subsequent to each issuance.	4(h)(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.		D The amount of credit extended shall be communicated to the cage or another independent source and the amount documented within a reasonable time subsequent to each issuance.
		542.12(k)(1)(v) The marker form shall be prepared in at least triplicate form (triplicate form being defined as three parts performing the functions delineated in the standard in paragraph (k)(1)(vi) of this section), with a preprinted or concurrently printed marker number, and utilized in numerical sequence. (This requirement shall not preclude the distribution of batches of markers to various pits.)	4(h)(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.)		E The marker form shall be prepared in at least triplicate form (triplicate form being defined as three parts performing the functions delineated in (F) (1) (2) and (3) of this section), with a preprinted or concurrently printed marker number, and utilized in numerical sequence. (This requirement shall not preclude the distribution of batches of markers to various pits.)
		542.12(k)(1)(vi) At least three parts of each separately numbered marker form shall be utilized as follows:	4(h)(1)(vi) At least three parts of each separately numbered marker form must be utilized as follows:		F At least three parts of each separately numbered marker form shall be utilized as follows:
		542.12(k)(1)(vi)(A) Original shall be maintained in the pit until settled or transferred to the cage;	4(h)(1)(vi)(A) Original must be maintained in the pit until settled or transferred to the cage;		1 Original shall be maintained in the pit until settled or transferred to the cage;



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	542.12(k)(1)(vi)(B) Payment slip shall be maintained in the pit until the marker is settled or transferred to the cage. If paid in the pit, the slip shall be inserted in the table game drop box. If not paid in the pit, the slip shall be transferred to the cage with the original;	4(h)(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;		2 Payment slip shall be maintained in the pit until the marker is settled or transferred to the cage. If paid in the pit, the slip shall be inserted in the CISC. If not paid in the pit, the slip shall be transferred to the cage with the original;
	542.12(k)(1)(vi)(C) Issue slip shall be inserted into the appropriate table game drop box when credit is extended or when the player has signed the original.	4(h)(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.		3 Issue slip shall be inserted into the appropriate CISC when credit is extended or when the player has signed the original.
	542.12(k)(1)(vii) When marker documentation (e.g., issue slip and payment slip) is inserted in the drop box, such action shall be performed by the dealer or boxperson at the table.	4(h)(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.		G When marker documentation (e.g., issue slip and payment slip) is inserted in the CISC, such action shall be performed by the dealer or boxperson at the table.
	542.12(k)(1)(viii) A record shall be maintained that details the following (e.g., master credit record retained at the pit podium);	4(h)(1)(viii) A record must be maintained that details the following (e.g., master credit record retained at the pit podium);		H A record shall be maintained that details the following (e.g., master credit record retained at the pit podium):
	542.12(k)(1)(viii)(A) The signature or initials of the person(s) approving the extension of credit (unless such information is contained elsewhere for each issuance);	4(h)(1)(viii)(A) The signature or initials of the person(s) approving the extension of credit (unless such information is contained elsewhere for each issuance);		1 The signature or initials of the agent(s) approving the extension of credit (unless such information is contained elsewhere for each issuance);
	542.12(k)(1)(viii)(B) The legible name of the person receiving the credit;	4(h)(1)(viii)(B) The legible name of the person receiving the credit;		2 The legible name of the person receiving the credit;
	542.12(k)(1)(viii)(C) The date and shift of granting the credit;	4(h)(1)(viii)(C) The date and shift of granting the credit;		3 The date and shift of granting the credit;
	542.12(k)(1)(viii)(D) The table on which the credit was extended;	4(h)(1)(viii)(D) The table on which the credit was extended;		4 The table on which the credit was extended;
	542.12(k)(1)(viii)(E) The amount of credit issued;	4(h)(1)(viii)(E) The amount of credit issued;		5 The amount of credit issued;
	The marker number; 542.12(k)(1)(viii)(F)	4(h)(1)(viii)(F) The marker number;		6 The marker number;
	542.12(k)(1)(viii)(G) The amount of credit remaining after each issuance or the total credit available for all issuances;	4(h)(1)(viii)(G) The amount of credit remaining after each issuance or the total credit available for all issuances;		7 The amount of credit remaining after each issuance or the total credit available for all issuances;
	542.12(k)(1)(viii)(H) The amount of payment received and nature of settlement (e.g., credit slip number, cash, chips, etc.); and	4(h)(1)(viii)(H) The amount of payment received and nature of settlement (e.g., credit slip number, cash, chips, etc.); and		8 The amount of payment received and nature of settlement (e.g., credit slip number, cash, chips, etc.); and
	542.12(k)(1)(viii)(I) The signature or initials of the person receiving payment/settlement.	4(h)(1)(viii)(I) The signature or initials of the person receiving payment/settlement.		9 The signature or initials of the person receiving payment/settlement.
	542.12(k)(1)(ix) The forms required in paragraphs (k)(1)(v), (vi), and (viii) of this section shall be safeguarded, and adequate procedures shall be employed to control the distribution, use, and access to these forms.	4(h)(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.		I The forms required in (E) (F) and (H) of this section shall be safeguarded, and adequate procedures shall be employed to control the distribution, use, and access to these forms.
	542.12(k)(1)(x) All credit extensions shall be initially evidenced by lammer buttons, which shall be displayed on the table in public view and placed there by supervisory personnel.	4(h)(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.		J All credit extensions shall be initially evidenced by lammer buttons, which shall be displayed on the table in public view and placed there by supervisory agents.
	542.12(k)(1)(xi) Marker preparation shall be initiated and other records updated within approximately one hand of play following the initial issuance of credit to the player.	4(h)(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.		K Marker preparation shall be initiated and other records updated within approximately one hand of play following the initial issuance of credit to the player.

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	542.12(k)(1)(xii) Lammer buttons shall be removed only by the dealer or boxperson employed at the table upon completion of a marker transaction.	4(h)(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.		L Lammer buttons shall be removed only by the dealer or boxperson employed at the table upon completion of a marker transaction.
	542.12(k)(1)(xiii) The original marker shall contain at least the following information:	4(h)(1)(xiii) The original marker must contain at least the following information:		M The original marker shall contain at least the following information:
	542.12(k)(1)(xiii)(A) Marker number;	4(h)(1)(xiii)(A) Marker number;		1 Marker number;
	542.12(k)(1)(xiii)(B) Player's name and signature;	4(h)(1)(xiii)(B) Player's name and signature;		2 Player's name and signature;
	542.12(k)(1)(xiii)(C) Date; and	4(h)(1)(xiii)(C) Date; and		3 Date; and
	542.12(k)(1)(xiii)(D) Amount of credit issued.	4(h)(1)(xiii)(D) Amount of credit issued.		4 Amount of credit issued.
	542.12(k)(1)(xiv) The issue slip or stub shall 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 shall also include the signature of the person extending the credit, and the signature or initials of the dealer or boxperson at the applicable table, unless this information is included on another document verifying the issued marker.	4(h)(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.		N The issue slip or stub shall 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 shall also include the signature of the agent extending the credit, and the signature or initials of the dealer or boxperson at the applicable table, unless this information is included on another document verifying the issued marker.
	542.12(k)(1)(xv) The payment slip shall include the same marker number as the original. When the marker is paid in full in the pit, it shall 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 shall also include the signature of pit supervisory personnel acknowledging payment, and the signature or initials of the dealer or boxperson receiving payment, unless this information is included on another document verifying the payment of the marker.	4(h)(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.		O The payment slip shall include the same marker number as the original. When the marker is paid in full in the pit, it shall 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 shall also include the signature of pit supervisory agent acknowledging payment, and the signature or initials of the dealer or boxperson receiving payment, unless this information is included on another document verifying the payment of the marker.
	542.12(k)(1)(xvi) When partial payments are made in the pit, a new marker shall be completed reflecting the remaining balance and the marker number of the marker originally issued.	4(h)(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.		P When partial payments are made in the pit, a new marker shall be completed reflecting the remaining balance and the marker number of the marker originally issued.
	542.12(k)(1)(xvii) When partial payments are made in the pit, the payment slip of the marker that was originally issued shall be properly cross-referenced to the new marker number, completed with all information required by paragraph (k)(1)(xv) of this section, and inserted into the drop box.	4(h)(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.		Q When partial payments are made in the pit, the payment slip of the marker that was originally issued shall be properly cross-referenced to the new marker number, completed with all information required by (O) of this section, and inserted into the CISC.
	542.12(k)(1)(xviii) The cashier's cage or another independent source shall be notified when payments (full or partial) are made in the pit so that cage records can be updated for such transactions. Notification shall be made no later than when the customer's play is completed or at shift end, whichever is earlier.	4(h)(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.		R The cashier's cage or another independent source shall be notified when payments (full or partial) are made in the pit so that cage records can be updated for such transactions. Notification shall be made no later than when the patron's play is completed or at shift end, whichever is earlier.

REF	542	NIGC Class III Guidance	543	Recommended Revisions
	<b>Section 8 - Table Games</b>	<b>BULLETIN 2018-3</b>		
	542.12(k)(1)(xix) All portions of markers, both issued and unissued, shall be safeguarded and procedures shall be employed to control the distribution, use and access to the forms.	4(h)(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.		S All portions of markers, both issued and unissued, shall be safeguarded and procedures shall be employed to control the distribution, use and access to the forms.
	542.12(k)(1)(xx) An investigation shall be performed to determine the cause and responsibility for loss whenever marker forms, or any part thereof, are missing. These investigations shall be documented, maintained for inspection, and provided to the Tribal gaming regulatory authority upon request.	4(h)(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.		T An investigation shall be performed to determine the cause and responsibility for loss whenever marker forms, or any part thereof, are missing. These investigations shall be documented, maintained for inspection, and provided to the CNGC upon request.
	542.12(k)(1)(xxi) When markers are transferred to the cage, marker transfer forms or marker credit slips (or similar documentation) shall be utilized and such documents shall 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 personnel releasing instruments from the pit, and the signature of cashier verifying receipt of instruments at the cage.	4(h)(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.		U When markers are transferred to the cage, marker transfer forms or marker credit slips (or similar documentation) shall be utilized and such documents shall 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 cashier verifying receipt of instruments at the cage.
	542.12(k)(1)(xxii) All markers shall be transferred to the cage within twenty-four (24) hours of issuance.	4(h)(1)(xxii) All markers must be transferred to the cage within twenty-four (24) hours of issuance.		V All markers shall be transferred to the cage within twenty-four (24) hours of issuance.
	542.12(k)(1)(xxiii) Markers shall be transported to the cashier's cage by a person who is independent of the marker issuance and payment functions (pit clerks may perform this function).	4(h)(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).		W Markers shall 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).
	542.12(l) <i>Name credit instruments accepted in the pit.</i>	4(i) Name credit instruments accepted in the pit.		8.8 <b>Name Credit Instruments Accepted in the Pit.</b>
	542.12(l)(1) For the purposes of this paragraph, name credit instruments means personal checks, payroll checks, counter checks, hold checks, traveler's checks, or other similar instruments that are accepted in the pit as a form of credit issuance to a player with an approved credit limit.	4(i)(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.		A For the purposes of this paragraph, name credit instruments means personal checks, payroll checks, counter checks, hold checks, traveler's checks, or other similar instruments that are accepted in the pit as a form of credit issuance to a player with an approved credit limit.
	542.12(l)(2) The following standards shall apply if name credit instruments are accepted in the pit:	4(i)(2) The following standards must apply if name credit instruments are accepted in the pit:		B The following standards shall apply if name credit instruments are accepted in the pit:
	542.12(l)(2)(i) A name credit system shall allow for the issuance of credit without using markers;	4(i)(2)(i) A name credit system must allow for the issuance of credit without using markers;		1 A name credit system shall allow for the issuance of credit without using markers;
	542.12(l)(2)(ii) Prior to accepting a name credit instrument, the employee extending the credit shall contact the cashier or another independent source to determine if the player's credit limit has been properly established and the remaining credit available is sufficient for the advance;	4(i)(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;		2 Prior to accepting a name credit instrument, the agent extending the credit shall contact the cashier or other independent source to determine if the player's credit limit has been properly established and the remaining credit available is sufficient for the advance;

REF	542	NIGC Class III Guidance	543	Recommended Revisions
	<b>Section 8 - Table Games</b>	<b>BULLETIN 2018-3</b>		
	542.12(l)(2)(iii) All name credit instruments shall be transferred to the cashier's cage (utilizing a two-part order for credit) immediately following the acceptance of the instrument and issuance of chips (if name credit instruments are transported accompanied by a credit slip, an order for credit is not required);	4(i)(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);		3 All name credit instruments shall be transferred to the cashier's cage (utilizing a two-part order for credit) immediately following the acceptance of the instrument and issuance of chips (if name credit instruments are transported accompanied by a credit slip, an order for credit is not required);
	542.12(l)(2)(iv) The order for credit (if applicable) and the credit slip shall include the customer's name, amount of the credit instrument, the date, time, shift, table number, signature of pit supervisory personnel releasing instrument from pit, and the signature of the cashier verifying receipt of instrument at the cage;	4(i)(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;		4 The order for credit (if applicable) and the credit slip shall include the patron'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 cashier verifying receipt of instrument at the cage;
	542.12(l)(2)(v) The procedures for transacting table credits at standards in paragraphs (c)(12) through (19) of this section shall be strictly adhered to; and	4(i)(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		5 The procedures for transacting table credits in 8.2 of this section shall be strictly adhered to; and
	542.12(l)(2)(vi) The acceptance of payments in the pit for name credit instruments shall be prohibited.	4(i)(2)(vi) The acceptance of payments in the pit for name credit instruments must be prohibited.		6 The acceptance of payments in the pit for name credit instruments shall be prohibited.
	542.12 (m) <i>Call bets.</i>	4(j) Call bets.		<b>8.9 Call Bets.</b>
	542.12(m)(1) The following standards shall apply if call bets are accepted in the pit:	4(j)(1) The following standards must apply if call bets are accepted in the pit:		The following standards shall apply if call bets are accepted in the pit:
	542.12(m)(1)(i) A call bet shall 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;	4(j)(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;		A A call bet shall 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;
	542.12(m)(1)(ii) The placement of the lammer button, chips, or other identifiable designation shall be performed by supervisory/boxperson personnel. The placement may be performed by a dealer only if the supervisor physically observes and gives specific authorization;	4(j)(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;		B The placement of the lammer button, chips, or other identifiable designation shall be performed by supervisory/boxperson agents. The placement may be performed by a dealer only if the supervisor physically observes and gives specific authorization;
	542.12(m)(1)(iii) The call bet shall 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 shall be prohibited; and	4(j)(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		C The call bet shall 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 shall be prohibited; and
	542.12(m)(1)(iv) The removal of the lammer button, chips, or other identifiable designation shall be performed by the dealer/ boxperson upon completion of the call bet transaction.	4(j)(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.		D 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.
	542.12(n) <i>Rim credit.</i>	4(k) Rim credit.		<b>8.10 Rim Credit.</b>
	542.12(n)(1) The following standards shall apply if rim credit is extended in the pit:	4(k)(1) The following standards must apply if rim credit is extended in the pit:		The following standards shall apply if rim credit is extended in the pit:



REF	542	NIGC Class III Guidance	543	Recommended Revisions
	<b>Section 8 - Table Games</b>	<b>BULLETIN 2018-3</b>		
	542.12(n)(1)(i) Rim credit shall 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 542.12(n)(1)(i)	4(k)(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		A Rim credit shall be evidenced by the issuance of chips to be placed in a neutral zone on the table and then extended to the patron for the patron to wager, or to the dealer to wager for the patron, and by the placement of a lammer button or other identifiable designation in an amount equal to that of the chips extended; and
	542.12(n)(1)(ii) Rim credit shall be recorded on player cards, or similarly used documents, which shall be:	4(k)(1)(ii) Rim credit must be recorded on player cards, or similarly used documents, which must be:		B Rim credit shall be recorded on player cards, or similarly used documents, which shall be:
	542.12(n)(1)(ii)(A) Prenumbered or concurrently numbered and accounted for by a department independent of the pit;	4(k)(1)(ii)(A) Prenumbered or concurrently numbered and accounted for by a department independent of the pit;		1 Prenumbered or concurrently numbered and accounted for by a department independent of the pit;
	542.12(n)(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;	4(k)(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;		2 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;
	542.12(n)(1)(ii)(C) An indication of the settlement method (e.g., serial number of marker issued, chips, cash);	4(k)(1)(ii)(C) An indication of the settlement method (e.g., serial number of marker issued, chips, cash);		3 An indication of the settlement method (e.g., serial number of marker issued, chips, cash);
	Settled no later than when the customer leaves the table at which the card is prepared; 542.12(n)(1)(ii)(D)	4(k)(1)(ii)(D) Settled no later than when the customer leaves the table at which the card is prepared;		4 Settled no later than when the patron leaves the table at which the card is prepared;
	542.12(n)(1)(ii)(E) Transferred to the accounting department on a daily basis; and	4(k)(1)(ii)(E) Transferred to the accounting department on a daily basis; and		5 Transferred to the accounting/revenue audit department on a daily basis; and
	542.12(n)(1)(ii)(F) Reconciled with other forms utilized to control the issuance of pit credit (e.g., master credit records, table cards).	4(k)(1)(ii)(F) Reconciled with other forms utilized to control the issuance of pit credit (e.g., master credit records, table cards).		6 Reconciled with other forms utilized to control the issuance of pit credit (e.g., master credit records, table cards).
	<b>542.12(o) Foreign currency.</b>			<b>8.11 Foreign Currency.</b>
	542.12(o)(1) The following standards shall apply if foreign currency is accepted in the pit:	4(l) The following standards must apply if foreign currency is accepted in the pit:		The following standards shall apply if foreign currency is accepted in the pit:
	542.12(o)(1)(i) Foreign currency transactions shall be authorized by a pit supervisor/ boxperson who completes a foreign currency exchange form before the exchange for chips or tokens;	4(l)(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;		A Foreign currency transactions shall be authorized by a pit supervisor/ boxperson who completes a foreign currency exchange form before the exchange for chips or tokens;
	542.12(o)(1)(ii) Foreign currency exchange forms include the country of origin, total face value, amount of chips/token extended (i.e., conversion amount), signature of supervisor/boxperson, and the dealer completing the transaction;	4(l)(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;		B Foreign currency exchange forms include the country of origin, total face value, amount of chips/token extended (i.e., conversion amount), signature of supervisor/boxperson, and the dealer completing the transaction;
	542.12(o)(1)(iii) Foreign currency exchange forms and the foreign currency shall be inserted in the drop box by the dealer; and	4(l)(3) Foreign currency exchange forms and the foreign currency shall be inserted in the drop box by the dealer; and		C Foreign currency exchange forms and the foreign currency shall be inserted in the CISC by the dealer; and
	542.12(o)(1)(iv) Alternate procedures specific to the use of foreign valued gaming chips shall be developed by the Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority.	4(l)(4) Alternate procedures specific to the use of foreign valued gaming chips shall be developed by the Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority.		D Alternate procedures specific to the use of foreign valued gaming chips shall be developed by the CNGC, or the gaming operation as approved by the CNGC.
<b>8.8</b>	<b>Other Standards</b>			<b>8.8-8.12 Other Standards</b>

REF		542	NIGC Class III Guidance	543		Recommended Revisions
	Section 8 - Table Games		BULLETIN 2018-3			
A	Points awarded for qualifying games shall adhere to the standards in Section 17 – Player Tracking System, as applicable.					
B	The procedures for the collection of the table game drop and the count thereof shall comply with Section 12 – Drop and Count, as applicable to the tier level of operation.	542.12(b) <i>Standards for drop and count</i> . The procedures for the collection of table game drop and the count thereof shall comply with §542.21, §542.31, or §542.41 (as applicable).				
			4(m) All relevant controls from § 11, Information and Technology will apply.		C	All relevant controls from Section 20 - Information Technology will apply.
			4(n) Revenue Audit. Standards for revenue audit of table games are contained in § 13, Revenue Audit.		D	Standards for revenue audit of table games are contained in Section 22 - Revenue Audit.
			4(o) 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.		E	Variance. The operation must establish, as approved by the CNGC, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented.

REF	CN TICS	542	543	Tribal - State Compact	Other Regs	REF	Recommended Revisions
	<b>Section 9 - Card Games</b>						
<b>9.1</b>	<b>Game Rules</b>						
A	Only card games authorized by the CNGC may be offered by the gaming operation.				<p>Prohibition of Unauthorized Gaming No person licensed by the Gaming Commission shall engage, conduct or condone any game in a facility under the jurisdiction of the Gaming Commission unless such game is approved by the Gaming Commission and regulations for rules governing such game have been duly promulgated and approved by the Gaming Commission. CN LA 17-14 §27(A)</p> <p>Authorization of Gaming The Gaming Commission may authorize the playing of any game not prohibited by the IGRA, any game not prohibited by a Tribal-State Compact, and/or not specifically prohibited by the laws of the State of Oklahoma. The Gaming Commission shall promulgate regulations for rules governing all authorized games, including regulations governing the equipment, whether electronic or manual (e.g. chips, cards, machines, computer systems, etc.) used in such game. Any provision in a Tribal-State Compact with the State of Oklahoma providing for testing, notice to, and comment from the State shall be complied with before any game is authorized by the Gaming Commission. CN LA 17-14 §27(B)</p>		
B	Summaries of game rules must be visibly displayed or available for patron review at the gaming operation, including rules governing contests, prize payouts, fees, the rake collected, the placing of antes, and points required to qualify for tournament play.		<i>Posted rules.</i> 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)	Rules for Play of and Prizes for Covered Games. Summaries of the rules for playing covered games and winning prizes shall be visibly displayed in the facility. Complete sets of rules shall be available in pamphlet form in the facility. Tribal-State Compact Part 5 (G)			
<b>9.2</b>	<b>Standards for Supervision</b>						<b>Standards for Supervision</b>
A	Supervision must be provided as needed during the card room operations by an agent with authority equal to or greater than those being supervised.	<b>Standards for supervision.</b> Supervision shall be provided at all times the card room is in operation by personnel with authority equal to or greater than those being supervised. 542.9(c)(1)	<i>Supervision.</i> 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)	Supervisory Line of Authority. The enterprise shall provide the TCA and SCA with a chart of the supervisory lines of authority with respect to those directly responsible for the conduct of covered games, and shall promptly notify those agencies of any material changes thereto. 5(H)		A	Supervision <del>must</del> shall be provided <del>as-</del> at all times <del>needed during</del> the card room <del>is in</del> operations by <del>an agent</del> personnel with authority equal to or greater than those being supervised.

REF	CN TICS	542	543	Tribal - State Compact	Other Regs	REF	Recommended Revisions
	<b>Section 9 - Card Games</b>						
B	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 a dealer may function as a supervisor if not dealing the game.		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)  A dealer may function as a supervisor if not dealing the game. 543.10 (a)(2)				
		<b>Computer applications.</b> For any computer applications utilized, alternate documentation and/or procedures that provide at least the level of control described by the standards in this section, as approved by the Tribal gaming regulatory authority, will be acceptable. 542.9(a)					
<b>9.3</b>	<b>Exchanges or Transfers</b>						
A	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.	<b>Exchanges between table banks</b> and the main card room bank (or cage, if a main card room bank is not used) in excess of \$100.00 shall be authorized by a supervisor. All exchanges shall be evidenced by the use of a lammer unless the exchange of chips, tokens, and/or cash takes place at the table. 542.9(c)(2)	<i>Exchanges or transfers.</i> 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)				
B	All exchanges shall be evidenced by the use of a lammer unless the exchange of chips, tokens, cash, and/or cash equivalents 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.						
C	Exchanges from the main card room bank (or cage, if the main card room bank is not used) to the table banks must be verified by the card room dealer and the runner.	<b>Exchanges from the main card room</b> bank (or cage, if a main card room bank is not used) to the table banks shall be verified by the card room dealer and the runner. 542.9(c)(3)	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)				
D	Transfers between the main card room bank and the cage shall be properly authorized and documented. Documentation must be retained for at least twenty-four (24) hours.	<b>If applicable, transfers between</b> the main card room bank and the cage shall be properly authorized and documented. 542.9(c)(4)	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)				
E	A rake collected or ante placed shall be done in accordance with the posted rules.	<b>A rake collected</b> or ante placed shall be done in accordance with the posted rules. 542.9(c)(5)					
<b>9.4</b>	<b>Standards for Playing Instruments</b>						
A	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 CNGC review and approval.		<i>Playing cards.</i> 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)				



REF	CN TICS	542	543	Tribal - State Compact	Other Regs	REF	Recommended Revisions
	<b>Section 9 - Card Games</b>						
1	New and used playing cards must be maintained in a secure location, with appropriate surveillance coverage, and accessible only to authorized agents.	<b>Standards for playing cards.</b> Playing cards shall be maintained in a secure location to prevent unauthorized access and to reduce the possibility of tampering. 542.9(d)(1)	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)				
2	Used playing cards, that are not to be re-used must be properly marked and removed from service to prevent re-use.						<del>Used playing cards, that are not to be re-used must be properly marked and removed from service to prevent re-use.</del>
3	Used playing cards shall be maintained in a secure location until cancelled (i.e. scored or destroyed), in a manner approved by the CNGC, to prevent unauthorized access and reduce the possibility of tampering.	<b>Used cards shall</b> be maintained in a secure location until marked, scored, or destroyed, in a manner approved by the Tribal gaming regulatory authority, to prevent unauthorized access and reduce the possibility of tampering. 542.9(d)(2)	Playing cards associated with an investigation must be retained intact and outside of the established removal and cancellation procedure. 543.10(c)(3)			2	
4	CNGC, or the gaming operation as approved by CNGC, shall establish and the gaming operation shall comply with a reasonable time period, which shall not exceed seven (7) days, within which to mark, cancel, or destroy cards from play.	<b>The Tribal gaming regulatory authority,</b> or the gaming operation as approved by the Tribal gaming regulatory authority, shall establish and the gaming operation shall comply with a reasonable time period, which shall not exceed seven (7) days, within which to mark, cancel, or destroy cards from play. 542.9(d)(3)				3	
5	Playing cards associated with an investigation must be retained intact and outside of the established removal and cancellation procedures.	This standard shall not apply where playing cards are retained for an investigation. 542.9(d)(3)(i)				4	
6	A card control log shall be maintained that documents when cards and dice are received on site, distributed to and returned from tables and removed from play by the gaming operation.	<b>A card control log shall</b> be maintained that documents when cards and dice are received on site, distributed to and returned from tables and removed from play by the gaming operation. 542.9(d)(4)				5	
7	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 as approved by the CNGC.	<b>Plastic cards.</b> Notwithstanding paragraph (d) of this section, if a gaming operation uses plastic cards (not plastic-coated cards), the cards may be used for up to three (3) months if the plastic cards are routinely inspected, and washed or cleaned in a manner and time frame approved by the Tribal gaming regulatory authority. 542.9(e)				6	
B	Shill funds. Issuance of shill funds must be recorded and have the written approval of the supervisor.	<b>Standards for shills. Issuance</b> of shill funds shall have the written approval of the supervisor. 542.9(f)(1)	<i>Shill funds.</i> Issuance of shill funds must be recorded and have the written approval of the supervisor. 543.10(d)(1)				
1	Returned shill funds must be recorded and verified by a supervisor.	<b>Shill returns shall</b> be recorded and verified on the shill sign-out form. 542.9(f)(2)	Returned shill funds must be recorded and verified by a supervisor. 543.10(d)(2)				
2	The replenishment of shill funds must be documented.	<b>The replenishment of shill funds shall</b> be documented. 542.9(f)(3)	The replenishment of shill funds must be documented. 543.10(d)(3)				
C	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:		<i>Chip(s) and token(s).</i> Controls must be established and procedures implemented to ensure accountability of chip and token inventory. Such controls must include, but are not limited to, the following: 543.18(g)				
1	Purchase;		Purchase; 543.18(g)(1)				
2	Receipt;		Receipt; 543.18(g)(2)				
3	Inventory;		Inventory; 543.18(g)(3)				

REF	CN TICS	542	543	Tribal - State Compact	Other Regs	REF	Recommended Revisions
	<b>Section 9 - Card Games</b>						
4	Storage; and		Storage; and 543.18(g)(4)				
5	Destruction.		Destruction. 543.18(g)(5)				
<b>9.5</b>	<b>Standards for Reconciliation of Card Room Bank</b>						
A	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:	<b>The amount of the main card room</b> bank shall be counted, recorded, and reconciled on at least a per shift basis. 542.9(g)(1)	<i>Standards for reconciliation of card room bank.</i> Two agents—one of whom must be a supervisory agent—must independently count the main card room bank and table inventory at the end of each shift and record the following information: 543.10(e)			A	<i>Standards for reconciliation of card room bank.</i> Two agents—one of whom must be a supervisory agent—must independently count the <b>main card room bank</b> and table inventory at the <b>opening and closing end of each shift the table</b> and record the following information: 543.10(e)
1	Date;		Date; 543.10(e)(1)				
2	Shift;		Shift; 543.10(e)(2)				
3	Table number;		Table number (if applicable); 543.10(e)(3)			3	Table number ( <b>if applicable</b> ); 543.10(e)(3)
4	Amount by denomination;		Amount by denomination; 543.10(e)(4)				
5	Amount in total; and		Amount in total; and 543.10(e)(5)				
6	Signatures of both agents.		Signatures of both agents. 543.10(e)(6)				
B	At least once per shift, the card banks that were opened during that shift shall be counted, recorded, and reconciled by a dealer or other person, and a supervisor, and shall be attested to by their signatures on the check-out form.	<b>At least once per shift</b> , the table banks that were opened during that shift shall be counted, recorded, and reconciled by a dealer or other person, and a supervisor, and shall be attested to by their signatures on the check-out form. 542.9(a)(2)	<i>Standards for reconciliation of card room bank.</i> 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)				At least once per shift, the card banks that were opened during that shift shall be counted, recorded, and reconciled by a dealer or other <b>person agent</b> , and a supervisor, and shall be attested to by their signatures on the check-out form.
<b>9.6</b>	<b>Standards for Promotional Progressive Pots and Pools</b>						
A	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.	<b>Standards for promotional progressive pots and pools.</b> All funds contributed by players into the pools shall be returned when won in accordance with the posted rules with no commission or administrative fee withheld. 542.9(h)(1)	<i>Promotional progressive pots and pools.</i> 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)				
1	The payout may be in the form of personal property, such as a car.		The payout may be in the form of personal property, such as a car. 543.10(g)(1)(i)				
2	A combination of a promotion and progressive pot may be offered.		A combination of a promotion and progressive pool may be offered. 543.10(g)(1)(ii)				
B	The conditions for participating and rules governing progressive pots and/or promotional pools shall be prominently displayed in the card room or available in writing for patron review, and designated with the following:	Rules governing promotional pools shall be conspicuously posted and designate: 542.9(h)(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)  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)				

REF	CN TICS	542	543	Tribal - State Compact	Other Regs	REF	Recommended Revisions
	<b>Section 9 - Card Games</b>						
1	The amount of funds to be contributed from each pot;	The amount of funds to be contributed from each pot; 542.9(h)(2)(i)	The amount of funds to be contributed from each pot; 543.10(g)(5)(i)				
2	As applicable, what type of hand it takes to win the pool (i.e. what constitutes a "bad beat");	What type of hand it takes to win the pool (e.g., what constitutes a "bad beat"); 542.9(h)(2)(ii)	What type of hand it takes to win the pool; 543.10(g)(5)(ii)				
3	How the promotional funds will be paid out;	How the promotional funds will be paid out; 542.9(h)(2)(iii)	How the promotional funds will be paid out; 543.10(g)(5)(iii)				
4	How and when the contributed funds are added to the jackpots; and,	How/when the contributed funds are added to the jackpots; and 542.9(h)(2)(iv)	How/when the contributed funds are added to the pools; and 543.10(g)(5)(iv)				
5	Amount or percentage of funds allocated to primary and secondary jackpots, if applicable.	Amount/percentage of funds allocated to primary and secondary jackpots, if applicable. 542.9(h)(2)(v)	Amount/percentage of funds allocated to primary and secondary pools, if applicable. 543.10(g)(5)(v)				
C	Promotional pool contributions shall not be placed in or near the rake circle, in the drop box / financial instrument storage component, or commingled with gaming revenue from card games or any other gambling game.	Promotional pool contributions shall not be placed in or near the rake circle, in the drop box, or commingled with gaming revenue from card games or any other gambling game. 542.9(h)(3)	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)				Promotional pool contributions shall not be placed in or near the rake circle, in the <del>casino instrument storage container (CISC) drop-box / financial instrument storage component</del> , or commingled with gaming revenue from card games or any other gambling game.
D	The pool amount shall be conspicuously displayed in the card room and updated to reflect the current pool amount.	The amount of the jackpot shall be conspicuously displayed in the card room. 542.9(h)(4)  At least once a day, the posted pool amount shall be updated to reflect the current pool amount. 542.9(h)(5)	The amount of the pools must be conspicuously displayed in the card room. 543.10(g)(7)  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)			D	The <del>pool</del> amount of the pools shall <del>must</del> be conspicuously displayed in the card room and shall be updated to reflect the current pool amount.
E	At least once a day, increases to the posted pool amount shall be reconciled to the cash previously counted or received by the cage by personnel independent of the card room.	At least once a day, increases to the posted pool amount shall be reconciled to the cash previously counted or received by the cage by personnel independent of the card room. 542.9(h)(6)	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)				At least once a day, increases to the posted pool amount shall be reconciled to the cash previously counted or received by the cage by <del>personnel</del> agents independent of the card room.
F	All decreases to the pool must be properly documented, including a reason for the decrease.	All decreases to the pool must be properly documented, including a reason for the decrease. 542.9(h)(7)	All decreases to the pool must be properly documented, including a reason for the decrease. 543.10(g)(10)				
9.7	<b>Payouts for Promotional Progressive Pools and/or Pots</b>						
A	Individual payouts for card game promotional progressive pots and/or pools that are Six Hundred Dollars (\$600.00) or more must be documented at the time of the payout to include the following:		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)				
1	Patron's name;		Patron's name; 543.10(g)(3)(i)				
2	Date of payout;		Date of payout; 543.10(g)(3)(ii)				
3	Dollar amount of payout and/or nature and dollar value of any non-cash payout;		Dollar amount of payout and/or nature and dollar value of any non-cash payout; 543.10(g)(3)(iii)				

REF	CN TICS	542	543	Tribal - State Compact	Other Regs	REF	Recommended Revisions
	<b>Section 9 - Card Games</b>						
4	The signature of the agent completing the transaction attesting to the disbursement of the payout; and		The signature of the agent completing the transaction attesting to the disbursement of the payout; and 543.10(g)(3)(iv)				
5	Name of contest/tournament.		Name of contest/tournament. 543.10(g)(3)(v)				
B	If the cash (or cash equivalent) payout for the card game promotional progressive pot and/or pool is less than Six Hundred Dollars (\$600.00), documentation must be created to support accountability of the bank from which the payout was made.		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)				
<b>9.8</b>	<b>Standards for Displaying Promotional Progressive Pools and Pots in Card Room</b>						
A	Promotional funds displayed in the card room shall be placed in a locked container in plain view of the public.	<b>Promotional progressive pots and pools where funds are displayed in the card room.</b> Promotional funds displayed in the card room shall be placed in a locked container in plain view of the public. 542.9(i)(1)	Promotional funds removed from the card game must be placed in a locked container. 543.10(g)(11)				
B	Persons authorized to transport the locked container shall be precluded from having access to the content keys.	<b>Persons authorized</b> to transport the locked container shall be precluded from having access to the contents keys. 542.9(i)(2)	Agents authorized to transport the locked container are precluded from having access to the contents keys. 543.10(g)(11)(i)				Persons Agents authorized to transport the locked container shall be precluded from having access to the content keys.
C	The contents keys shall be maintained by personnel independent of the card room and controlled in a manner as required in Section 14 – Key and Access Controls.	<b>The contents key shall</b> be maintained by personnel independent of the card room. 542.9(i)(3)	The contents key must be maintained by a department independent of the card room. 543.10(g)(11)(ii)				The contents keys shall be maintained by <del>personnel</del> an agent independent of the card room and controlled in a manner as required in Section 14 – Key and Access Controls.
D	At least once a day, the locked container shall be removed by two persons, one of whom is independent of the card games department, and transported directly to the cage or other secure room to be counted, recorded, and verified.	<b>At least once a day</b> , the locked container shall be removed by two persons, one of whom is independent of the card games department, and transported directly to the cage or other secure room to be counted, recorded, and verified. 542.9(i)(4)	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)				At least once a day, the locked container shall be removed by two <del>persons</del> 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.
E	The locked container shall then be returned to the card room where the posted pool amount shall be updated to reflect the current pool amount.	<b>The locked container shall</b> then be returned to the card room where the posted pool amount shall be updated to reflect the current pool amount. 542.9(i)(5)					
<b>9.9</b>	<b>Standards for Promotional Progressive Pots and Pools Where Funds are Maintained in the Cage</b>						
A	Promotional funds removed from the card game shall be placed in a locked container.	<b>Promotional progressive pots and pools where funds are maintained in the cage.</b> Promotional funds removed from the card game shall be placed in a locked container. 542.9(i)(1)	Promotional funds removed from the card game must be placed in a locked container. 543.10(g)(11)				
B	Persons authorized to transport the locked container shall be precluded from having access to the content keys.	<b>Persons authorized</b> to transport the locked container shall be precluded from having access to the contents keys. 542.9(i)(2)	Agents authorized to transport the locked container are precluded from having access to the contents keys. 543.10(g)(11)(i)				Persons Agents authorized to transport the locked container shall be precluded from having access to the content keys.

REF	CN TICS	542	543	Tribal - State Compact	Other Regs	REF	Recommended Revisions
	<b>Section 9 - Card Games</b>						
C	The contents key shall be maintained by personnel independent of the card room and controlled in a manner as required in Section 14– Key and Access Controls.	<b>The contents key shall</b> be maintained by personnel independent of the card room. 542.9(j)(3)	The contents key must be maintained by a department independent of the card room. 543.10(g)(11)(ii)				The contents key shall be maintained by <del>personnel</del> <b>an agent</b> independent of the card room and controlled in a manner as required in Section 14– Key and Access Controls.
D	At least once a day, the locked container shall be removed by two persons, one of whom is independent of the card games department, and transported directly to the cage or other secure room to be counted, recorded, and verified, prior to accepting the funds into cage accountability prior to accepting the funds into cage accountability.	<b>At least once a day</b> , the locked container shall be removed by two persons, one of whom is independent of the card games department, and transported directly to the cage or other secure room to be counted, recorded, and verified, prior to accepting the funds into cage accountability. 542.9(j)(4)	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)				At least once a day, the locked container shall be removed by two <del>persons</del> <b>agents</b> , 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 <del>prior to accepting the funds into cage accountability</del> .
E	The posted pool amount shall then be updated to reflect the current pool amount.	<b>The posted pool amount shall</b> then be updated to reflect the current pool amount. 542.9(i)(5)					
		<b>Foreign currency. The following standards shall</b> apply if foreign currency is accepted in the pit: 542.12(o)(1)				<b>9.10</b>	<b>Foreign Currency</b>
		Foreign currency transactions shall be authorized by a pit supervisor/ boxperson who completes a foreign currency exchange form before the exchange for chips or tokens;				A	The following standards shall apply if foreign currency is accepted in the pit:
		Foreign currency exchange forms include the country of origin, total face value, amount of chips/token extended (i.e., conversion amount), signature of supervisor/boxperson, and the dealer completing the transaction; 542.12(o)(1)(ii)				1	Foreign currency transactions shall be authorized by a pit supervisor/ boxperson who completes a foreign currency exchange form before the exchange for chips or tokens;
		Foreign currency exchange forms and the foreign currency shall be inserted in the drop box by the dealer; and 542.12(o)(1)(iii)				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;
		Alternate procedures specific to the use of foreign valued gaming chips shall be developed by the Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority. 542.12(o)(1)(iv)				3	Foreign currency exchange forms and the foreign currency shall be inserted in the CISC by the dealer; and
						4	Alternate procedures specific to the use of foreign valued gaming chips shall be developed by the CNGC, or the gaming operation as approved by the CNGC.
<b>9.10</b>	<b>Variances</b>					<b>9.11</b>	
	The operation must establish, as approved by the CNGC, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented and made available to CNGC upon request.		<i>Variances.</i> 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)				
<b>9.11</b>	<b>Other Standards</b>	(2) [Reserved]					
A	Points awarded for qualifying games shall adhere to standards in Section 17 – Player Tracking System as applicable.						

REF	CN TICS	542	543	Tribal - State Compact	Other Regs	REF	Recommended Revisions
	<b>Section 9 - Card Games</b>						
B	The procedures for the collection of the card game drop/rake and the count thereof shall comply with Section 12 – Drop and Count, as applicable to the tier level of operation.	<b>Standards for drop and count.</b> The procedures for the collection of the card game drop and the count thereof shall comply with §542.21, §542.31, or §542.41 (as applicable). 542.9(b)					

	Pari-Mutuel Racing	542	NIGC Class III Guidance	Off Track Wagering Compact		Recommended Revisions
		542.2	BULLETIN 2018-3			
					10.1	Definitions
		<b>Betting station means</b> The area designated in a pari-mutuel area that accepts wagers and pays winning bets.	Betting station. The area designated in a pari-mutuel area that accepts wagers and pays winning bets.		A	Betting station – the area designated in a pari-mutuel area that accepts wagers and pays winning bets.
		<b>Betting ticket means</b> 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).	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).		B	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).
		<b>Breakage means</b> 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.	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.	Appendix A(A) <b>BREAKAGE</b> - the odd cents over a multiple of ten cents arising from the computation of odds and payouts on amounts wagered on a race which is part of interstate common pari-mutuel pool.	C	Breakage – the odd cents over a multiple of ten cents arising from the computation of odds and payouts on amounts wagered on a race, which is part of an interstate common pari-mutuel pool.
				Appendix A(A) <b>COMMISSION ON WAGERS</b> - an amount retained and not returned to patrons from the total amount of off-track pari-mutuel wagers.	D	Commission on Wagers – an amount retained and not returned to patrons from the total amount of off-track pari-mutuel wagers.
		<b>Earned and unearned take means</b> 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.	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.		E	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.
		<b>Future wagers means</b> bets on races to be run in the future (e.g., Kentucky Derby).	Future wagers. Bets on races to be run in the future (e.g., Kentucky Derby).		F	Future wagers – bets on races to be run in the future (e.g., Kentucky Derby).
				Appendix A(A) <b>GROSS REVENGE</b> - the total commission on off-track pari-mutuel wagers, less the amount paid to track for the right to be part of the interstate common pari-mutuel pool ("re-track fee").	G	Gross Revenge – the total commission on off-track pari-mutuel wagers, less the amount paid to the track for the right to be part of the interstate common pari-mutuel pool ("re-track fee").
		Hub means the person or entity that is licensed to provide the operator of a pari-mutuel wagering operation information related to horse racing that is used to determine winners of races or payoffs on wagers accepted by the pari-mutuel wagering operation	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.		H	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.



	Pari-Mutuel Racing	542	NIGC Class III Guidance	Off Track Wagering Compact		Recommended Revisions
		542.2	BULLETIN 2018-3			
				Appendix A(A) <b>INTERSTATE COMMON PARI-MUTUEL POOL</b> - a pari-mutuel pool consisting of the pari- mutuel wagers placed at track, its interstate betting locations, other jurisdictions, and the off-track pari-mutuel wagers placed at Guest, and accepted into the off-track pari-mutuel system.	I	Interstate Common Pari-Mutuel Pool – A pari-mutuel pool consisting of the pari-mutuel wagers placed at a track, its interstate betting locations, other jurisdictions, and the off-track pari-mutuel wagers placed at authorized Cherokee gaming facilities, and accepted into the off-track pari-mutuel system.
				Appendix A(A) <b>LIVE AUDIO VISUAL SIGNAL</b> - the audio and visual transmission of a race, or series of races, as it occurs at track.	J	Live Audio Visual Signal – the audio and visual transmission of a race or series of races, as it occurs at a track.
				Appendix A(A) <b>MANUAL MERGE</b> - the process used in the event of a systems or communications failure by which the systems operator transmits to track-through telephone, telecopy, cellular or any other means of communication, the wagering information for a particular race or group of races, and the process by which track includes the off track pari-mutuel wagers into the interstate common pari- mutuel pool in such event	K	Manual Merge – the process used in the event of a systems or communications failure by which the systems operator transmits to a track through telephone, telecopy, cellular, or any other means of communication, the wagering information for a particular race or group of races, and the process by which a track includes the off-track pari-mutuel wagers into the interstate common pari-mutuel pool in such event.
				Appendix A(A) <b>OFF-TRACK PARI-MUTUEL SYSTEM</b> - a computerized system or component of a system that is used to transmit wagering data and wagering Information to and from a race track which offers interstate common pari-mutuel pools.  Section 4(m) "Pari-Mutuel system of Wagering" means a form of wagering on the outcome of simulcast horse races in which those who wager, purchase tickets of various denominations on a horse or horses and all wagers for each race are pooled together and held by the gaming operation for distribution. The Pari-Mutuel system of wagering uses an electric totalizer or similar equipment which automatically registers the wagers made on each horse and prints and issues a ticket representing each wager.	L	Off-Track Pari-Mutuel System – A computerized system or component of a system that is used to transmit wagering data and wagering information to and from a race track offering interstate common pari-mutuel pools.



	Pari-Mutuel Racing	542	NIGC Class III Guidance	Off Track Wagering Compact		Recommended Revisions
		542.2	BULLETIN 2018-3			
		<b><u>Pari-mutuel wagering</u></b> means a system of wagering on horse races, jai-alai, greyhound, and harness racing, where the winners divide the total amount wagered, net of commissions and operating expenses, proportionate to the individual amount wagered.	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.	Appendix A(A) <b><u>OFF-TRACK PARI-MUTUEL WAGER</u></b> - a wager placed by a patron and accepted by guest on a race or races offered as part of an interstate common pari-mutuel pool offered by track, and accepted into the off-track pari-mutuel system.  Section 4(j) "Off-Track Betting" means Pari-Mutuel betting on races into an interstate common Pari-Mutuel pool consisting of the Pari-Mutuel wagers placed at track(s), its intrastate betting locations, other jurisdictions, and the Pari-Mutuel wagers placed at the Nation Gaming Facilities authorized by this Compact.	M	<a href="#">Off-Track Pari-Mutuel Wager</a> – A wager placed by a patron and accepted by an authorized Cherokee gaming facility on a race or races offered as part of an interstate common pari-mutuel pool offered by a track and accepted into the off-track pari-mutuel system.
		<b><u>Post time means</u></b> the time when a pari-mutuel track stops accepting bets in accordance with rules and regulations of the applicable jurisdiction.	Post time. The time when a pari-mutuel track stops accepting bets in accordance with rules and regulations of the applicable jurisdiction.	Appendix A(A) <b><u>POST TIME</u></b> - for purposes of off-track pari-mutuel wagering is when the first entrant enters the gate.	N	Post Time – For purposes of off-track pari-mutuel wagering is when the first entrant enters the gate
		<b><u>SAM means</u></b> a screen-automated machine used to accept pari-mutuel wagers. SAM's also pay winning tickets in the form of a voucher, which is redeemable for cash.			O	SAM – a screen-automated machine used to accept pari-mutuel wagers. SAMs also pay winning tickets in the form of a voucher, which is redeemable for cash.
				Section 4(q) "Simulcast Horse Racing" means receiving and telecasting by telecommunication horse racing contests for view by patrons at various facilities simultaneous with the happening of said racing event.		
				Appendix A(A) <b><u>SYSTEMS OPERATOR OR OPERATOR OF A SYSTEM</u></b> - a person engaged in providing the off-track pari-mutuel system or services directly related to the reconciliation of the Interstate common pari-mutuel pool and transfers of funds between track and guest.	P	<a href="#">Systems Operator or Operator of a System</a> – A person engaged in providing the off-track pari-mutuel system or services directly related to the reconciliation of the interstate common pari-mutuel pool and transfers of funds between a track and an authorized Cherokee gaming facility.
		<b><u>Take means</u></b> the same as earned and unearned take.	Take. The same as earned and unearned take.		Q	Take – the same as earned and unearned take.

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				Appendix A(A) <b>TRACK</b> - an out-of-state facility licensed to operate horse or other racing where pari-mutuel wagering on races is conducted.	R	Track – an out-of-state facility licensed to operate horse or other racing where pari-mutuel wagering on races is conducted.
				Appendix A(A) <b>WAGERING DATA</b> - the information regarding results, actual payouts, and the amount of pari- mutuel and off-track pari-mutuel wagers accepted for each race or group of races in the interstate common pari-mutuel pool.	S	Wagering Data – the information regarding results, actual payouts, and the amount of pari-mutuel and off-track pari-mutuel wagers accepted for each race or group of races in the interstate common pari-mutuel pool.
				Appendix A(A) <b>WAGERING INFORMATION</b> - the amount of off-track pari-mutuel wagers accepted for each race or group of races by guest.	T	Wagering Information – the amount of off-track pari-mutuel wagers accepted for each race or group of races by an authorized Cherokee gaming facility.
<b>10.1</b>	<b>Exemptions</b>	<b>(a) Exemptions</b>			<b>10.2</b>	<b>Exemptions</b>
A	The requirements of this section shall not apply to gaming operations who house pari-mutuel wagering operations conducted entirely by a state licensed simulcast service provider pursuant to an approved tribal-state compact if:	<b>The requirements of this section shall</b> not apply to gaming operations who house pari-mutuel wagering operations conducted entirely by a state licensed simulcast service provider pursuant to an approved tribal-state compact if: 542.11(a)(1)				
1	The simulcast service provider utilizes its own employees for all aspects of the pari-mutuel wagering operation;	The simulcast service provider utilizes its own employees for all aspects of the pari-mutuel wagering operation; 542.11(a)(1)(i)			1	The simulcast service provider utilizes its own <b>employees agents</b> for all aspects of the pari-mutuel wagering operation;
2	The gaming operation posts, in a location visible to the public, that the simulcast service provider and its employees are wholly responsible for the conduct of pari-mutuel wagering offered at that location;	The gaming operation posts, in a location visible to the public, that the simulcast service provider and its employees are wholly responsible for the conduct of pari-mutuel wagering offered at that location; 542.11(a)(1)(ii)			2	The gaming operation posts, in a location visible to the public, that the simulcast service provider and its <b>employees agents</b> are wholly responsible for the conduct of pari-mutuel wagering offered at that location;
3	The gaming operation receives a predetermined fee from the simulcast service provider; and,	The gaming operation receives a predetermined fee from the simulcast service provider; and 542.11(a)(1)(iii)				
B	In addition, the CNGC, or the gaming operation as approved by CNGC, shall establish and the gaming operation shall comply with standards that ensure that the gaming operation receives, from the racetrack, its contractually guaranteed percentage of the handle.	In addition, the Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, shall establish and the gaming operation shall comply with standards that ensure that the gaming operation receives, from the racetrack, its contractually guaranteed percentage of the handle. 542.11(a)(1)(iv)			4	

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C	Gaming operations that contract directly with a state regulated racetrack as a simulcast service provider, but whose on-site pari-mutuel operations are conducted wholly or in part by tribal operation employees, shall not be required to comply with paragraphs 10.8(E) through 10.8(I) of this section.	<b>Gaming operations</b> that contract directly with a state regulated racetrack as a simulcast service provider, but whose on-site pari-mutuel operations are conducted wholly or in part by tribal gaming operation employees, shall not be required to comply with paragraphs (h)(5) thru (h)(9) of this section. 542.11(a)(2)			B	Gaming operations that contract directly with a state regulated racetrack as a simulcast service provider, but whose on-site pari-mutuel operations are conducted wholly or in part by tribal operation <del>employees</del> agents, shall not be required to comply with paragraphs <del>210.89(E)</del> through <del>210.89(I)</del> of <del>the is-section</del> TICS.
1	If any standard contained within this section conflicts with state law, a tribal-state compact, or a contract, then the gaming operation shall document the basis for noncompliance and shall maintain such documentation for inspection by the CNGC or NIGC.	If any standard contained within this section conflicts with state law, a tribal-state compact, or a contract, then the gaming operation shall document the basis for noncompliance and shall maintain such documentation for inspection by the Tribal gaming regulatory authority and the Commission. 542.11(a)(2)(i)				
2	In addition, the CNGC, or the gaming operation as approved by the CNGC, shall establish and the operation shall comply with standards that ensure that the operation receives, from the racetrack, its contractually guaranteed percentage of the handle.	In addition, the Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, shall establish and the gaming operation shall comply with standards that ensure that the gaming operation receives, from the racetrack, its contractually guaranteed percentage of the handle. 542.11(a)(2)(ii)				In addition, the CNGC, or the gaming operation as approved by the CNGC, shall establish and the gaming operation shall comply with standards that ensure that the gaming operation receives, from the racetrack, its contractually guaranteed percentage of the handle.
					<b>10.3</b>	<b>General Standards</b>
				9(b) <b>Barred Lists.</b> The Nation shall establish a list of persons barred from the Gaming Facility. The Nation shall use its best efforts to exclude persons with criminal histories or known gambling addiction from entry into its Gaming Facility and, upon request, send a copy of the barred list to the OSBI.	A	The gaming operation shall establish a list of persons barred from the gaming facility utilizing its best efforts to exclude persons with criminal histories or known gambling addiction. A copy of the list must be sent to the CNGC and the Oklahoma State Bureau of Investigation upon request.
					A	Security
				(Appendix A)(B)(1) The Nations's Gaming Facility will maintain appropriate security at all times.	1	The gaming operation will maintain appropriate security at all times.
				(Appendix A)(B)(2) A key employee will be on premises at all times wagering is conducted. The name of each key employee shall be maintained on file, and provided to the Cherokee Nation Gaming Commission.	a	A key employee will be on premises at all times wagering is conducted.

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				(Appendix A)(B)(2) A key employee will be on premises at all times wagering is conducted. The name of each key employee shall be maintained on file, and provided to the Cherokee Nation Gaming Commission.	b	The name of each key employee shall be maintained on file and provided to the CNGC.
					B	Logs
				9(a) The Nation shall maintain the following logs as written or computerized records available for inspection by the OSBI and/or the OSF in accordance with this compact.	1	The following logs shall be maintained as written or computerized records and shall be available for inspection by the Oklahoma State Bureau of Investigation and/or the Office of State Finance.
				9(a)(1) pay-out logs from all off-track wagering; and	a	Pay-out logs from all off track wagering ; and
				9(a)(2) Maintenance logs in relation to all gaming equipment pertaining to off-track wagering	b	Maintenance logs to all gaming equipment pertaining to off-track wagering.
					C	Posting of Rules
				9(d) <b>Rule Display.</b> Summaries of the house rules for off-track wagering shall be visibly displayed in each Gaming Facility. Complete rules shall be available in pamphlet form in each Gaming Facility.  (Appendix A)(H)(1) <b>Posting of rules</b> All house rules shall be conspicuously displayed In the Gaming Facility.	1	Summaries of all house rules for off-track wagering shall be visibly displayed in each gaming facility with complete rules being available in pamphlet form.
					2	Any amendments or other modifications to the off-track wagering house rules must be authorized by the CNGC prior to implementation.
				8(d) <b>Posting</b> Notices explaining dispute resolution procedures for tort or wagering claims shall be posted in prominent locations in each Gaming Facility and the copies will be made available upon request to the patron.		
10.2	Computer Applications				10.4	Computer Applications System

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	For any computer applications utilized, alternate documentation and/or procedures that provide at least the level of control described by the standards in this section as approved by the CNGC (or any standard contained in a tribal-state compact), will be acceptable.	<b>Computer applications.</b> For any computer applications utilized, alternate documentation and/or procedures that provide at least the level of control described by the standards in this section, as approved by the Tribal gaming regulatory authority, will be acceptable. 542.11(b)		Appendix A(C) <b>COMPUTER SYSTEM:</b>		<del>For any computer applications utilized, alternate documentation and/or procedures that provide at least the level of control described by the standards in this section as approved by the CNGC (or any standard contained in a tribal-state compact), will be acceptable.</del>
					A	The pari-mutuel wagering system used by authorized gaming facilities operations must:
				Appendix A (C)(¶1) The main processors consist of three DEC 4000 Series 90 central processing units operating in triplex or other suitable computer substitutes. These central processing units are located at a suitable location by the simulcast signal provider with telecommunication links to peripheral terminals located at the Nation's Gaming Facility or at some other suitable and securely equivalent location.	1	Be located at a suitable location by the simulcast signal provider with telecommunications links to peripheral terminals located at authorized gaming facilities through dedicated T-1 data connection or other communication system, as approved by the CNGC; an alternative communication system, as approved by the CNGC, must be available in the event the dedicated connection becomes inoperative.
				Appendix A (C)(¶12) The systems provide hard disk storage in the form of dual-disk disk drives of 2.1 gigabytes each, and 2.1 gigabytes of magnetic tape for backup data or some other storage of similar or greater capacity.	2	Provide sufficient hard disk storage with magnetic tape backup storage at a minimum of 2.1 gigabytes each or some other storage of similar or greater capacity, as approved by the CNGC;
				Appendix A (C)(¶13) Program source code shall not be available to Gaming Employees, or to Nation's data processing employees.  Appendix A (C)(¶14) Access to the main processors located at the source location is limited to authorized simulcast provider personnel or substitute entity personnel from the signal source locations.	3	Restrict access to program source code and source location hardware to authorized source location personnel or substitute entity personnel from the signal source locations; program source code shall not be available to gaming operation agents;
				Appendix A (C)(¶19) Nothing here shall prevent the Nation from providing an alternative computer system provided that the protection it maintains for the Nation and its patrons is similar to those provided by the described system and source location.	4	Nothing herein shall prevent the gaming operation from providing an alternative computer system provided the protection it maintains for the gaming operation and its patrons is similar to those provided by the requirements above

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				Appendix A (C)(16) Access to writer/cashier terminals will be restricted to writers/ cashiers. This restriction will be provided by requiring operator number and passwords to log on to the system.	B	Access to agent terminals will be restricted to agents by means of operator numbers and passwords necessary to log on to the system.
				Appendix A (C)(16) Writer/ cashier operator numbers will be issued by source location.	1	Agent/operator numbers shall be issued by the source location.
				Appendix A (C)(16) Passwords for writers/cashiers will remain confidential, known only by the writer/cashier.	2	Passwords for agents will remain confidential, which shall be known only to theagent and not shared with any other agent or supervisor.
				Appendix A (C)(16) Passwords for writers/ cashiers will be changed at least quarterly.	3	Agent passwords must be changed at least quarterly.
				Appendix A (C)(17) Supervisor and accounting personnel operator numbers and passwords will be issued by source location. These passwords will be changed as least quarterly.	4	Supervisor and Accounting personnel operator numbers and passwords shall be issued by the source location and must be changed at least quarterly.
				Appendix A (C)(18) A Gaming Employee or other employee, approved by the Cherokee Nation Gaming Commission may perform routine maintenance and service of the hardware components of the Gaming Facility's wagering and communication equipment.	C	A gaming operation agent or other agent, approved by the CNGC may perform routine maintenance and service of the hardware components of the gaming facility's wagering and communication equipment.
				Appendix A (C)(18) Source location-dispatched technician will perform all non-routine maintenance and service of the hardware components of the Gaming Facility's equipment.	D	A source location-dispatched technician shall perform all non-routine maintenance and service of the hardware components of the gaming facility's equipment.
				9(a) <b>Logs.</b> The Nation shall maintain the following logs as written or computerized records available for inspection by the OSBI and/or the OSF in accordance with this compact.  9(a)(2) Maintenance logs in relation to all gaming equipment pertaining to off-track wagering	E	The gaming operation shall establish and maintain a log of all routine and non-routine maintenance, which shall include the following information, at a minimum:
				9(a)(2) Maintenance logs in relation to all gaming equipment pertaining to off-track wagering	1	Date maintenance was performed;



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				9(a)(2) Maintenance logs in relation to all gaming equipment pertaining to off-track wagering	2	Reason for maintenance;
				9(a)(2) Maintenance logs in relation to all gaming equipment pertaining to off-track wagering	3	Description of maintenance performed;
				9(a)(2) Maintenance logs in relation to all gaming equipment pertaining to off-track wagering	4	Printed name, signature, and employee number of the person performing maintenance.
				9(a)(2) Maintenance logs in relation to all gaming equipment pertaining to off-track wagering	F	Any service agreement entered into by the gaming operation with a third-party to provide simulcast services or provide pari-mutuel wagering/totalizer services must contain provisions sufficient to establish and maintain compliance with these internal controls, the rules and regulations of the CNGC, and any tribal-state compact to which the Nation is a party. All such service agreements must be on file with the CNGC, along with any subsequent amendments or modifications.
<b>10.3</b>	<b>Betting Ticket and Equipment Standards</b>	<b>(c) <u>Betting ticket and equipment standards.</u></b>	(b) Betting ticket and equipment standards.		<b>10.310.5</b>	<b>Betting Ticket Issuance and Equipment- Standards Controls</b>
A	All pari-mutuel wagers shall be transacted through the pari-mutuel satellite system. In case of computer failure between the pari-mutuel book and the hub, no tickets shall be manually written.	<b>All pari-mutuel wagers shall</b> be transacted through the pari-mutuel satellite system. In case of computer failure between the pari-mutuel book and the hub, no tickets shall be manually written. 542.11(c)(1)	3(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.			
B	Whenever a betting station is opened for wagering or turned over to a new writer/cashier, the writer/cashier shall sign on and the computer shall document gaming operation name (or identification number), station number, the writer/cashier identifier, and the date and time.	<b>Whenever a betting</b> station is opened for wagering or turned over to a new writer/cashier, the writer/cashier shall sign on and the computer shall document gaming operation name (or identification number), station number, the writer/cashier identifier, and the date and time. 542.11(c)(2)	3(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.	(Appendix A)(D)(1) <b>OPENING/CLOSING PROCEDURES: Opening Procedure</b> Ticket writer/cashier receives his/her starting bank from the cage. Ticket writer/cashier verifies funds and enters the amount on a log. The writer/cashier signs the log. Upon completion of bank opening procedures, the writer/cashier will sign on to the system by inputting his operator code and password. The system will print a sign-on ticket that will contain the following information: "sign-on" designation, Gaming Center name, date, time, station number and operator number.		<del>Whenever a betting station is opened for wagering or turned over to a new writer/cashier,</del> Upon completion of bank opening procedures (the ticket agent must have received his/her bank from the cage, verified the funds, and entered bank amount on a log verifying by signature) the <del>writer/cashier</del> agent shall sign on by entering his/her operator code/number and password and the computer shall document and print a ticket that contains the sign-on designation, gaming operation name (or identification number), station number, the <del>writer/cashier</del> agent identifier (user name or operator number), and the date and time.
C	A betting ticket shall consist of at least two (2) parts:	<b>A betting ticket shall</b> consist of at least two parts: 542.11(c)(3)	3(b)(3) A betting ticket must consist of at least two parts:	(Appendix A)(E)(T1) Betting tickets shall be in single part form.		A betting ticket shall consist of at least two (2) parts:

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1	An original, which shall be transacted and issued through a printer and given to the customer; and,	An original, which shall be transacted and issued through a printer and given to the customer; and 542.11(c)(3)(i)	3(b)(3)(i) An original, which must be transacted and issued through a printer and given to the customer; and	(Appendix A)(E)(¶1) The original is given to the customer.		An original, which shall be transacted and issued through a printer and given to the <del>customer-</del> patron; and,
2	A copy that shall be recorded concurrently with the generation of the original ticket either on paper or other storage media (e.g., tape or diskette).	A copy that shall be recorded concurrently with the generation of the original ticket either on paper or other storage media (e.g., tape or diskette). 542.11(c)(3)(ii)	3(b)(3)(ii) A copy that must be recorded concurrently with the generation of the original ticket.	(Appendix A)(E)(¶1) A second "copy" <u>is retained internally within the computer system and is not accessible by pari-mutuel Gaming Facility personnel.</u>		A copy that shall be recorded concurrently with the generation of the original ticket <del>either on paper or other storage media (e.g., tape or diskette)</del> and retained internally within the system and shall not be accessible by pari-mutuel agents.
				(Appendix A)(E)(¶2) The computer system prints a number on each ticket which identifies each writer station.	3	The computer system must print a number on each ticket which identifies each <del>writer</del> agent station.
				(Appendix A)(E)(¶3) Only one random numerical computer-assigned series per station shall be used at one time.	4	Only one random numerical computer-assigned series per station shall be used at one time.
				(Appendix A)(E)(¶4) Unused tickets will be stored in the pari-mutuel Gaming Facility storage room. These forms are serially numbered by the computer and do not require the "sensitive" forms inventory control procedures.	5	All unused tickets will be stored in the pari-mutuel storage room or other secure location approved by the CNGC. These forms are serially numbered by the computer and do not require the "sensitive" forms inventory control procedures.
				(Appendix A)(E)(¶6) All bets will be made in cash or chips and shall be evidenced by the issuance of a ticket upon acceptance of a wager.	D	All bets will be made in cash or chips and shall be evidenced by the issuance of a ticket upon acceptance of a wager.
				(Appendix A)(E)(¶5) The computer system will not allow a ticket to be voided after a race event is locked out.	E	The computer system will not allow a ticket to be voided after a race event post time.
				(Appendix A)(B)(3) The Gaming Facility will not accept wagers on credit.	F	The gaming operation will not accept wagers on credit.
D	Upon accepting a wager, the betting ticket that is created shall contain the following:	<b>Upon accepting a wager, the betting ticket that is created shall</b> contain the following: 542.11(c)(4)	3(b)(4) Upon accepting a wager, the betting ticket that is created must contain the following:	(Appendix A)(E)(¶6) All bets will be made in cash or chips and shall be evidenced by the issuance of a ticket upon acceptance of a wager.	G	
1	A unique transaction identifier;	A unique transaction identifier; 542.11(c)(4)(i)	3(b)(4)(i) A unique transaction identifier;		1	A unique transaction identifier (e.g., barcode or similar unique identifier);
2	Gaming operation name (or identification number) and station number;	Gaming operation name (or identification number) and station number; 542.11(c)(4)(ii)	3(b)(4)(ii) Gaming operation name (or identification number) and station number;			
3	Race track, race number, horse identification or event identification, as applicable;	Race track, race number, horse identification or event identification, as applicable; 542.11(c)(4)(iii)	3(b)(4)(iii) Race track, race number, horse identification or event identification, as applicable;			



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4	Type of bet(s), each bet amount, total number of bets, and total take; and,	Type of bet(s), each bet amount, total number of bets, and total take; and 542.11(c)(4)(iv)	3(b)(4)(iv) Type of bet(s), each bet amount, total number of bets, and total take; and			
5	Date and time.	Date and time. 542.11(c)(4)(v)	3(b)(4)(v) Date and time.			
E	All tickets shall be considered final at post time.	<b>All tickets shall</b> be considered final at post time. 542.11(c)(5)	3(b)(5) All tickets must be considered final at post time.		H	All tickets shall be considered final at post time; <del>no portion or percentage of the value of a pari-mutuel wager will be refunded thereafter.</del>
F	If a gaming operation voids a betting ticket written prior to post time, it shall be immediately entered into the system.	<b>If a gaming operation</b> voids a betting ticket written prior to post time, it shall be immediately entered into the system. 542.11(c)(6)	3(b)(6) If a gaming operation voids a betting ticket written prior to post time, it must be immediately entered into the system.		I	
				(Appendix A)(E)(17) Tickets will not be written or voided after the outcome of an event is known.	J	Tickets will not be written or voided after the outcome of an event is known.
G	Future wagers shall be accepted and processed in the same manner as regular wagers.	<b>Future wagers shall</b> be accepted and processed in the same manner as regular wagers. 542.11(c)(7)	3(b)(7) Future wagers must be accepted and processed in the same manner as regular wagers.		K	
			3(b)(8) The gaming operation must be prohibited from the following;		L	The gaming operation is prohibited from the following;
			3(b)(8)(i) Accepting from a patron less than full face value of a pari-mutuel wager;		1	Accepting from a patron less than full face value of a pari-mutuel wager;
			3(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		2	Agreeing to refund or rebate to a patron any portion or percentage of the value of a pari-mutuel wager after post time; or
			3(b)(8)(iii) Increasing the payoff of, or pay a bonus on, a winning pari-mutuel wager.		3	Increasing the payoff of, or pay a bonus on, a winning pari-mutuel wager.
					M	<del>All relevant controls from Section 20 Information Technology will apply to this sub-section and to sub-section 10.6.</del>
					<b>10.6</b>	<b>Equipment Standards</b>
				(Appendix A (F)(1)) The screen activated machine (SAM) is a self-service betting machine which allows customers to place wagers using a winning ticket or voucher generated by the system.	A	A kiosk (also known as a Screen Activated Machine (SAM)) is a self-service betting machine that allows patrons to place wagers using a winning ticket or voucher generated by the system.

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				(Appendix A (F)(2)) The customer must insert a voucher or winning ticket for the SAM to accept a wager. Wagers will be made keying in the amount of the bet, the type of bet, and the horse or horses-selected. After the selection process is complete, the SAM will print a bet ticket. The SAM will print a voucher for the remaining balance, if any, owed. The voucher will contain the serial number, and SAM number. Once the wager is placed, the voucher can be used to place additional wagers for as cash.	1	The patron must insert a voucher or winning ticket for the kiosk to accept a wager. Patrons make wagers by keying in the amount of the bet, the type of bet, and the horse or horses selected. After the selection process is complete, the kiosk will print a bet ticket. The kiosk will print a voucher for any remaining balance owed. The voucher will contain the serial number and kiosk number. Once the wager is placed, the voucher can be used as cash to place additional wagers.
				(Appendix A (F)(3)) When a patron wishes to redeem a voucher, the writer/ cashier will insert it into the bar code reader. The computer will then generate a paid ticket and the writer/ cashier will pay the patron. All other procedures described concerning payouts on winning wagers will be compiled with as applicable.	2	When a patron wishes to redeem a voucher, the <del>writer/cashier</del> agent will validate the voucher by scanning the bar code or other unique identifier. The system will generate a paid ticket and the <del>writer/cashier</del> agent will pay the patron. All other procedures described concerning payouts of winning wagers will be complied with, as applicable.
				(Appendix A (F)(4)) Outstanding vouchers will be listed on the Outsbook Voucher Report. Vouchers outstanding more than a specified number of days will be purged by the Systems Operator.	B	Outstanding vouchers will be listed on the Outsbook Voucher Report. Vouchers outstanding more than 120 days may be returned to revenue by the source location and purged in the system.
				(Appendix A (F)(5)) All winning tickets and vouchers inserted into the SAM will be deposited automatically into a locked box in the machine. On a daily basis, an accounting representative will check out the key to- the lock boxes to remove the tickets and vouchers. The key will be at a department Independent of the Pari-Mutuel Gaming Center and will require signing a log to access. After the accounting representative obtains the tickets and vouchers, he or she will immediately deliver them to accounting.	C	All winning tickets and vouchers inserted into the kiosk will be deposited automatically into a locked box in the kiosk. On a daily basis, an Accounting representative will follow all applicable key access policies to check out the key to access and remove the tickets and vouchers, which shall be immediately delivered to the appropriate Accounting department personnel.
				(Appendix A (F)(6)) Voids will not be allowed at a SAM. Additionally, winning tickets that require IRS withholding will not be paid at the SAM.	D	Voids will not be allowed at the kiosk. Additionally, winning tickets requiring IRS reporting will not be paid at the kiosk.
10.4	Payout Standards	(d) Payout standards.	(c) Payout standards.		10.7	Payout Standards

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A	Prior to making payment on a ticket, the writer/cashier shall input the ticket for verification and payment authorization.	Prior to making payment on a ticket, the writer/cashier shall input the ticket for verification and payment authorization. 542.11(d)(1)	3(c)(1) Prior to making payment on a ticket, the agent must input the ticket for verification and payment authorization.	(Appendix A)(G)(11) <b>PAYMENT OF WINNING WAGERS:</b> Upon presentation of a winning ticket by a customer, the writer/ cashier will insert the ticket in to the bar code reader for verification and payment authorization.	A	Prior to making payment on a ticket, the <del>writer/cashier</del> agent shall <del>input</del> insert the ticket into the bar code reader for verification and payment authorization.
				(Appendix A)(G)(11) Upon presentation of a winning ticket by a customer, the writer/cashier will insert the ticket in to the bar code reader for verification and payment authorization. The system will brand the ticket with the payout amount, writer/cashier's station number, and date. Information on all winning tickets paid will be retained by the system.	B	The system will brand the ticket with the payout amount, agent's station number, and date. Information on all winning tickets paid will be retained by the system.
				(Appendix A)(G)(12) Should the bar code reader fail to read a ticket, the writer/ cashier will manually enter the ticket number into the terminal. A payout ticket will then be printed which will include the following information: ticket number, "pay" indication, Gaming Facility name, pay amount, date, station number, and operator number.	C	If the bar code reader fails to read a ticket, the agent will manually enter the ticket number into the terminal. A payout ticket will then be printed which will include the following information:
					1	Gaming facility name (or identification number);
					2	Ticket number;
					3	"Pay" indication;
					4	Payment amount;
					5	Date;
					6	Station number; and
					7	Operator number.
B	The computer shall be incapable of authorizing payment on a ticket that has been previously paid, a voided ticket, a losing ticket, or an unissued ticket.	<b>The computer shall</b> be incapable of authorizing payment on a ticket that has been previously paid, a voided ticket, a losing ticket, or an unissued ticket. 542.11(d)(2)	3(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.	(Appendix A)(G)(13) The computer software is designed to prevent payment of a ticket that has been previously paid by the system, voided by the system, a losing ticket, or a ticket not issued by the system.	D	The <del>computer</del> system shall be incapable of authorizing payment on a ticket that has been previously paid, a voided ticket, a losing ticket, or <del>an unissued</del> a ticket not issued by the system.
					E	Payouts/payoffs over ten thousand dollars (\$10,000) may be delayed for up to twenty-four (24) hours after the next banking day.

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				(Appendix A)(G)(15) For winnings requiring the completion of a form W2G, the computer system will preclude a writer/ cashier from making payment until the patron's social security number is entered. Once the social security number is entered, the computer will compute the amount of withholding and the amount of customer payment. The system will not pay a winning ticket, which requires IRS withholding, unless the customer provides his/her social security number at the time of payment.	F	For winnings subject to IRS reporting requirements the system shall preclude a agent from making payment until all necessary information is obtained from the patron. The enterprise shall develop policies and procedures, subject to CNGC approval, that provide compliance with IRS reporting requirements.
				(Appendix A)(G)(15) The system will calculate the withholding amount and the net amount due to the customer, which will both be printed on the ticket. This will alert the writer/ cashier and the supervisor to complete the required IRS forms. Persons who do not have social security numbers may receive winnings from the manager after complying with federal tax requirements.	G	The system will calculate the patron's withholding and net amounts both of which will be printed on the ticket. This will alert the writer/ cashier and the supervisor to complete the required IRS forms. Patrons who do not have social security numbers may receive winnings from the manager after complying with federal tax requirements.
				(Appendix A)(I) Unpaid winners remain on the computer system for a minimum of 120 days after the conclusion of a racing meet. Following the 120 day period, the unpaid winners are brought back into revenue by the source location.	H	Record of unpaid winners must remain on the system for a minimum of 120 days after the conclusion of a racing meet. Following the 120 day period, the unpaid winners may be brought back into revenue by the source location.
				Appendix A (J) Upon notification by a patron that a winning ticket has been lose, stolen, or otherwise not available for persentation, the following procedures must be followed:	I	Upon notification by a patron that a winning ticket has been lost, stolen, or otherwise not available for persentation, the following procedures must be followed:
				Appendix A (J)(1) The patron must report the loss of the ticket no later than the third day following the day the race was completed, unless the patron can show circumstances where this is not possible, or unless approved by gaming facility management.	1	The patron must report the loss of the ticket no later than the third day following the day the race was completed, unless the patron can show circumstances where this is not possible, or unless approved by gaming <del>facility</del> operation management.
				Appendix A (J)(2) A lost ticket report will be prepared by the gaming facility form information supplied by the patron and must contain the following information:	2	A lost ticket report will be prepared by the gaming <del>facility</del> operation from information supplied by the patron and must contain the following information:

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				Appendix A (J)(2)(a) Name, address and telephone number of the patron	a	Name, address and telephone number of the patron;
				Appendix A (J)(2)(b) Date/time the ticket was purchased;	b	Date/time the ticket was purchased;
				Appendix A (J)(2)(c) Amount /type of wager;	c	Amount /type of wager;
				Appendix A (J)(2)(d) Horse/greyhound betting numbers;	d	Horse/greyhound betting numbers;
				Appendix A (J)(2)(e) Ticket number (if known by patron);	e	Ticket number (if known by patron);
				Appendix A (J)(2)(f) Signature of patron	f	Signature of patron;
				Appendix A (J)(2)(g) Signature of report preparer	g	Signature of report preparer; and
				Appendix A (J)(2)(h) Signature of Gaming Facility Manager/Supervisor	h	Signature of gaming facility manager/supervisor.
				Appendix A (J)(3) The lost ticket report will be delivered to the controller who will instruct an accounting clerk to research the unpaid ticket tile.	3	The lost ticket report will be delivered to the controller who will instruct an accounting agent to research the unpaid ticket tile.
				Appendix A (J)(3)(a) If an unpaid ticket that matches the information on the lost ticket report cannot be located, the lost ticket report will be returned to the Gaming Facility Manager with instructions that no payment can-be made	a	If an unpaid ticket that matches the information on the lost ticket report cannot be located, the lost ticket report will be returned to the gaming operation manager with instructions that no payment can-be made.
				Appendix A (J)(3)(b) After the ticket is held for this one hundred twenty (120) day period, the patron may be paid. The controller reviews all of the lost ticket claim support paperwork prior to signing the check to be mailed to the customer.	b	If an unpaid ticket is found that matches the lost ticket report, the unpaid ticket will be "locked" in the computer system to prevent payment to other than the claimant for the holding period of one hundred twenty (120) days after the conclusion of the racing meet on which the wager was placed.
				Appendix A (J)(4) After the ticket is held for this one hundred twenty (120) day period, the patron may be paid. The controller reviews all of the lost ticket claim support paperwork prior to signing the check to be mailed to the customer.	4	After the ticket is held for this one hundred twenty (120) day period, the patron may be paid. The controller reviews all of the lost ticket claim support paperwork prior to signing the check to be mailed to the patron.
				Appendix A (J)(5) If the ticket is presented for payment within this one hundred twenty (120) day period by other than the patron represented on the lost ticket report; or if a dispute arises from the foregoing procedures, it will be the Gaming Facility's responsibility to resolve such disputes.	5	If the ticket is presented for payment within this one hundred twenty (120) day period by other than the patron represented on the lost ticket report; or if a dispute arises from the foregoing procedures, it will be the gaming <del>Facility's</del> operation's responsibility to resolve such disputes.

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				MAIL PAYMENTS: (Appendix A)(K)	J	For mail payments, the following procedures shall apply:
				(Appendix A)(K)(¶1) Only original wagered tickets are acceptable for mail payments.	1	Only original wagered tickets are acceptable for mail payments.
				(Appendix A)(K)(¶2) All mail payment requests are opened and logged by personnel independent of the Gaming Facility. A copy of the log is retained by the accounting department for auditing mail tickets paid. The mailed ticket is forwarded directly to the Gaming Facility Manager's office, where it is then entered into a writer/ cashier's terminal for unpaid ticket update to indicate that the ticket is no longer outstanding.	2	All mail payment requests are to be sent to, opened and logged by personnel independent of the pari-mutuel wagering location. A copy of the log shall be retained by the Accounting department for auditing mail tickets paid.
				(Appendix A)(K)(¶2) All mail payment requests are opened and logged by personnel independent of the Gaming Facility. A copy of the log is retained by the accounting department for auditing mail tickets paid. The mailed ticket is forwarded directly to the Gaming Facility Manager's office, where it is then entered into a writer/ cashier's terminal for unpaid ticket update to indicate that the ticket is no longer outstanding.	3	The mailed ticket shall be forwarded directly to the gaming facility manager where it is entered into an agent terminal for unpaid ticket update to indicate that the ticket is no longer outstanding.
				(Appendix A)(K)(¶3) A request for disbursement and the approved ticket are forwarded to the controller for payment.	4	A request for disbursement and the approved ticket shall be forwarded to the controller for payment.
				(Appendix A)(K)(¶4) Only the controller or a designate is authorized to approve mail payments.	5	Mail payments may be authorized only by the controller or their designee.
				(Appendix A)(H)(2) Refunds. All bets received on any entry which does not start or on a race which is canceled or postponed shall be refunded on the basis of the refund policy in effect at the track.	K	Refunds. All bets received on any entry which does not start or on a race which is canceled or postponed shall be refunded on the basis of the refund policy in effect at the track.
				(Appendix A)(H)(4) Cancellation of track pool. In the event that a pari-mutuel pool is canceled by the track, the corresponding off-track betting pari-mutuel pool shall be refunded.	L	Cancellation of track pool. In the event that a pari-mutuel pool is canceled by the track, the corresponding off-track betting pari-mutuel pool shall be refunded.



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				(Appendix A)(H)(5) The Gaming Facility bears no responsibility with respect to the actual running of any race or races upon which it accepts bets. In all cases, the off-track betting pari-mutuel pool distribution shall be based upon the order of finish posted at the track as 'official". The determination of the Judges, stewards or other appropriate officials at the track shall be conclusive in determining the payoffs of the Gaming Facility.	M	The off-track wagering pari-mutuel pool distributions shall be based upon the order of finish posted at the track as 'official". The determination of the Judges, stewards or other appropriate officials at the track shall be conclusive in determining the payoffs of the gaming operation.
				(Appendix A)(H)(6) In the event an error in calculation of payment occurs in a pool which is the result of the combination of the track pool and the off-track betting pool, the rules in effect at the track governing the disposition of such error shall prevail.	N	In the event an error in calculation of payment occurs in a pool which is the result of the combination of the track pool and the off-track betting pool, the rules in effect at the track governing the disposition of such error shall prevail.
				(Appendix A)(H)(3) The Gaming Facility reserves the right to refuse to accept bets on a particular entry or entries or in any or all pari-mutuel pools for what it deems good and sufficient reason.	O	The gaming operation reserves the right to refuse to accept bets on a particular entry or entries or in any or all pari-mutuel pools for what it deems good and sufficient reason.
<b>10.5</b>	<b>Checkout Standards</b>	<b><u>(e) Checkout standards.</u></b>			<b>10.8</b>	<b>Checkout Standards Closing Procedures</b>
A	Whenever the betting station is closed or the writer/cashier is replaced, the writer/cashier shall sign off and the computer shall document the gaming operation name (or identification number), station number, the writer/cashier identifier, the date and time, and cash balance.	<b>Whenever the betting station is closed</b> or the writer/cashier is replaced, the writer/cashier shall sign off and the computer shall document the gaming operation name (or identification number), station number, the writer/cashier identifier, the date and time, and cash balance. 542.11(e)(1)	3(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.	(Appendix A)(D)(2) <b>Closing Procedures</b> When the writer/ cashier doses his/her pari-mutuel station, a sign-off ticket and a summary ticket will be printed by the terminal. The sign-off ticket will contain the following information: sign-off designation, Gaming Facility name, date, time, station number and operator number.		Whenever the betting station is closed or the <del>writer/cashier</del> agent is replaced, the agent must sign off and the <del>computer system</del> must document and print a sign-off ticket that contains the <del>sign-off designation</del> , gaming operation name (or identification number), station number, the <del>writer/cashier</del> agent identifier ( <del>user name or operator number</del> ), the date, <del>and</del> time, and cash balance.
B	For each writer/cashier station a summary report shall be completed at the conclusion of each shift including:	<b>For each writer/cashier station</b> a summary report shall be completed at the conclusion of each shift including: 542.11(e)(2)	3(d)(2) For each agent station a summary report must be completed at the conclusion of each shift including:	(Appendix A)(D)(2) The summary ticket will contain the following information: Gaming Facility name, date, time, station number, operator number, take (sales), voids (cancels), paid (cash), the IRS withholding amount, and beginning bank (draw).		For each <del>writer/cashier</del> agent station a summary report/ticket shall be <del>completed</del> printed by the terminal <del>at the conclusion of each shift and shall including</del> contain the gaming operation name, date, time, station number, operator number, take (sales), voids (cancels), paid (cash), the IRS withholding amount, and beginning bank (draw).

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1	Computation of cash turned in for the shift, and,	Computation of cash turned in for the shift; and 542.11(e)(2)(i)	3(d)(2)(i) Computation of cash turned in for the shift; and	(Appendix A)(D)(2) Information on cash turn-ins (cash balance) will only be available to-the book supervisor via password access.	C	<del>Computation of cash turned in for the shift, and,</del> Information on cash turned in (cash balance) will only be available to the book supervisor via password access.
2	Signature of two (2) employees who have verified the cash turned in for the shift. Unverified transfers of cash and/or cash equivalents are prohibited.	Signature of two employees who have verified the cash turned in for the shift. Unverified transfers of cash and/ or cash equivalents are prohibited. (Revised August 12, 2005) 542.11(e)(2)(ii)	3(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.	(Appendix A)(D)(2) The cash drawer is then counted by the cashier/writer and the shift supervisor. Both sign the count sheet. The computer terminal is accessed to determine the writer's total cash balance. This is compared to the count sheet and variations are investigated.	D	The cash drawer must be counted by the closing agent and the shift supervisor evidenced by signing the count sheet. <del>Signature- of two (2)- employees who have verified the cash turned in for the shift.</del> Unverified transfers of cash and/or cash equivalents are prohibited.
				(Appendix A)(D)(2) ...This is compared to the count sheet and variations are investigated.  (Appendix A)(D)(2)(f2) Once verified, a manual cash-in slip is created and signed by both the writer/ cashier and the shift supervisor, the writer/ cashier will proceed to the slot cage and will turn in their funds.	E	Once verified, a manual cash-in slip is created and signed by both the closing agent and the shift supervisor, the closing agent will transfer the funds to the cage/vault for accountability. All variances must be documented and investigated.
<b>10.6</b>	<b>Employee Wagering</b>	<del>(f) Employee wagering.</del>			<b>10.9</b>	
	Pari-mutuel employees shall be prohibited from wagering on race events while on duty, including during break periods.	Pari-mutuel employees shall be prohibited from wagering on race events while on duty, including during break periods. 542.11(f)		(Appendix A)(B)(4) <b>GENERAL CONTROLS:</b> Gaming Facility employees are prohibited from wagering on events while on duty.		Pari-mutuel <del>employees- agents</del> shall be prohibited from wagering on race events while on duty, including during break periods.
<b>10.7</b>	<b>Computer Report Standards</b>	<del>(g) Computer report standards.</del>	3(e) Computer reports standards.		<b>10.10</b>	<b>Computer Reports Standards</b>
A	Adequate documentation of all pertinent pari-mutuel information shall be generated by the computer system.	<b>Adequate documentation of all pertinent pari-mutuel information shall</b> be generated by the computer system. 542.11(g)(1)	3(e)(1) Adequate documentation of all pertinent pari-mutuel information must be generated by the computer system for each day's operation.			
B	This documentation shall be restricted to authorized personnel.	<b>This documentation shall</b> be restricted to authorized personnel. 542.11(g)(2)	3(e)(2) This documentation must be restricted to authorized agents.			
C	The documentation shall be created for each day's operation and shall include, but is not limited to:	<b>The documentation shall</b> be created for each day's operation and shall include, but is not limited to: 542.11(g)(3)	3(e)(3) The documentation must include, but is not limited to the following:			
1	Unique transaction identifier;	Unique transaction identifier; 542.11(g)(3)(i)	3(e)(3)(i) Unique transaction identifier;			
2	Date/time of transfer;	Date/time of transaction; 542.11(g)(3)(ii)	3(e)(3)(ii) Date/time of transaction;			
3	Type of wager;	Type of wager; 542.11(g)(3)(iii)	3(e)(3)(iii) Type of wager;			
4	Animal identification or event identification;	Animal identification or event identification; 542.11(g)(3)(iv)	3(e)(3)(iv) Animal identification or event identification;			
5	Amount of wagers (by ticket, writer/screen activated machine (SAM), track/event, and total);	Amount of wagers (by ticket, writer/SAM, track/event, and total); 542.11(g)(3)(v)	3(e)(3)(v) Amount of wagers (by ticket, agent/kiosk, track/event, and total);			Amount of wagers (by ticket, agent writer/screen-activated machine (SAM)kiosk, track/event, and total);
6	Amount of payouts (by ticket, writer/SAM, track/event, and total);	Amount of payouts (by ticket, writer/SAM, track/event, and total); 542.11(g)(3)(vi)	3(e)(3)(vi) Amount of payouts (by ticket, agent/kiosk, track/event, and total);	(Appendix A)(G)(f1) Information on all winning tickets paid will be retained by the system.		Amount of wagers (by ticket, agent writer/screen-activated machine (SAM)kiosk, track/event, and total);



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7	Tickets refunded (by ticket, writer, track/event, and total);	Tickets refunded (by ticket, writer, track/event, and total); 542.11(g)(3)(vii)	3(e)(3)(vii) Tickets refunded (by ticket, agent, track/event, and total);			Tickets refunded (by ticket, <del>agent writer</del> , track/event, and total);
8	Unpaid winners/vouchers ("outs") (by ticket/voucher, track/event, and total);	Unpaid winners/vouchers ("outs") (by ticket/voucher, track/event, and total); 542.11(g)(3)(viii)	3(e)(3)(viii) Unpaid winners/vouchers ("outs") (by ticket/voucher, track/event, and total);			
9	Voucher sales/payments (by ticket, writer/SAM, and track/event);	Voucher sales/payments (by ticket, writer/SAM, and track/event); 542.11(g)(3)(ix)	3(e)(3)(ix) Voucher sales/payments (by ticket, agent/kiosk, and track/event);			Voucher sales/payments (by ticket, <del>agent writer/SAM</del> kiosk, and track/event);
10	Voided (by ticket, writer, and total);	Voided (by ticket, writer, and total); 542.11(g)(3)(x)	3(e)(3)(x) Voided (by ticket, agent, and total);			Voided (by ticket, <del>agent writer</del> , and total);
11	Future wagers (by ticket, date of event, total by day, and total at the time of revenue recognition);	Future wagers (by ticket, date of event, total by day, and total at the time of revenue recognition); 542.11(g)(3)(xi)	3(e)(3)(xi) Future wagers (by ticket, date of event, total by day, and total at the time of revenue recognition);			
12	Results (winners and payout data);	Results (winners and payout data); 542.11(g)(3)(xii)	3(e)(3)(xii) Results (winners and payout data);			
13	Breakage data (by race and track/event);	Breakage data (by race and track/event); 542.11(g)(3)(xiii)	3(e)(3)(xiii) Breakage data (by race and track/event);			
14	Commission data (by race and track/event); and,	Commission data (by race and track/event); and 542.11(g)(3)(xiv)	3(e)(3)(xiv) Commission data (by race and track/event); and			
15	Purged data (by ticket and total).	Purged data (by ticket and total). 542.11(g)(3)(xv)	3(e)(3)(xv) Purged data (by ticket and total).			
D	The system shall generate the following reports:	<b>The system shall</b> generate the following reports: 542.11(g)(4)	3(e)(4) The system must generate the following reports:	(Appendix A)(L) <b>REPORT DESCRIPTIONS:</b> The race auditor has the ability to generate the following reports from the RMC each day: <u>Daily Reconciliation Report</u> - This report will summarize information in total by track. Report information will include write, today's winning ticket total, total commission and breakage due the licensee, and net funds transfer to or from the licensee's bank account.		The <u>pari-mutuel race auditor shall have the ability to generate the following system reports each day:</u>
1	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 operation's bank account;	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; 542.11(g)(4)(i)	3(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;	(Appendix A)(L) <b>REPORT DESCRIPTIONS:</b> The race auditor has the ability to generate the following reports from the RMC each day: <u>Daily Reconciliation Report</u> - This report will summarize information in total by track. Report information will include write, today's winning ticket total, total commission and breakage due the licensee, and net funds transfer to or from the licensee's bank account.		A <del>Daily</del> <del>Reconciliation</del> <del>Report</del> 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 operation's bank account;
2	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,	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 542.11(g)(4)(ii)	3(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	(Appendix A)(L) <u>Exception Report</u> - This report will contain a listing of all systems functions and overrides not Involved In the actual writing or cashing of tickets. This report will also include sign-on/ off tickets, voids, and manually entered paid tickets.		An <del>e</del> Exception <del>f</del> 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,

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3	A purged ticket report that contains a listing of the unique transaction identifier(s), description, ticket cost and value, and date purged.	A purged ticket report that contains a listing of the unique transaction identifier(s), description, ticket cost and value, and date purged. 542.11(g)(4)(iii)	3(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.			A <del>Purged</del> <del>Ticket</del> <del>Report</del> that contains a listing of the unique transaction identifier(s), description, ticket cost and value, and date purged.
				Recap Report - This report will, contain information by track and total information regarding write, refunds, payouts, outs, payments on outs, and federal tax withholding for-each track will also be eluded. Additionally, information regarding SAM voucher activity will be included. This report will provide daily amounts.	4	A Recap Report that provides daily amounts and contains information by track and total information regarding write, refunds, payouts, outs, payments on outs, and federal tax withholding for-each track. The report will also contain information regarding kiosk voucher activity.
				Window Activity Report - This report will summarize for each window the following information: Sales, cash outs, cancels, draws, returns, vouchers sold, vouchers cashed, over/short.	5	A Window Activity Report that summarizes the following information for each window: sales, cash outs, cancels, draws, returns, vouchers sold, vouchers cashed, and over/ short.
				Teller Balance Report - This report will summarize daily activity by track and writer/ cashier, and SAM terminals. Specifically, the report will contain the following: tickets sold, tickets cashed, tickets canceled, draws, returns, computed cash turn-in, actual turn-in, and over/short.	6	A Teller Balance Report that summarizes daily activity by track and writer/ cashier, and kiosks. The report will contain the following information: tickets sold, tickets cashed, tickets canceled, draws, returns, computed cash turn-in, actual turn-in, and over/short.
				Teller Details Report - This report will summarize teller activity. Specifically, for each teller the report will contain tickets sold, tickets cashed, tickets canceled, tickets refunded, W-2G withholdings, funds returned, draws and over/ short.	7	A Teller Details Report that summarizes teller activity. For each teller the report will contain tickets sold, tickets cashed, tickets canceled, tickets refunded, IRS withholdings, funds returned, draws and over/short.
				Session Sales Summary - This report will summarize sales activity for each type of wager placed, for each race run, and for each track opened. Additionally, total sales will be provided. Specific information included will be sales, cancels, sales from previous sessions, refunds, and net sales	8	A Session Sales Summary that summarizes sales activity for each type of wager placed, for each race run, and for each track opened. Additionally, total sales will be provided. Specific information included will be sales, cancels, sales from previous sessions, refunds, and net sales.
				Cashed Tickets Report - This report will list all paid winning tickets by track and race. This report will include the ticket number, date, tickets written, horse or greyhound selection and type of bet made amount of bet or bets, total take, and pay amount. The report will also include IRS withholdings, if applicable.	9	A Cashed Tickets Report that lists all paid winning tickets by track and race. This report will include the ticket number, date, tickets written, horse or greyhound selection and type of bet made, amount of bet(s), total take, and pay amount. The report will also include IRS withholdings, if applicable.

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				Canceled Tickets Report - This report will list all tickets that were canceled for the day. Specific information will include ticket serial number, sale window, cancellation window, and amount.	10	A Canceled Tickets Report will list all tickets that were canceled for the day and will include ticket serial number, sale window, cancellation window, and amount.
				Refunded Tickets Report - This report will list all tickets refunded for the day. Specifically, this report will include ticket serial number, ticket description, and amount.	11	A Refunded Tickets Report that lists all tickets refunded for the day and includes ticket serial number, ticket description, and amount.
				SAM Activity Report - This report will contain a summary of Screen Activated Machines (SAM) activity. Specifically, this report will include the SAM number, ticket sales, ticket cash outs, voucher sales, and voucher cash outs.	12	A Kiosk Activity Report that contains a summary of kiosk activity including the kiosk number, ticket sales, ticket cash outs, voucher sales, and voucher cash outs.
				Cashed Voucher Report - This report will contain a detailed listing of all vouchers cashed for the day. Specifically, this report will contain the ticket serial number, the window(s) at which the voucher was sold and cashed, and the amount of the voucher cashed.	13	A Cashed Voucher Report that contains a detailed listing of all vouchers cashed for the day and includes the ticket serial number, the window(s) at which the voucher was sold and cashed, and the amount of the voucher cashed.
				IRS Tax Report-Cashed - This report will contain a detailed listing of all tickets cashed that were subject to federal withholding. This report will include the customer's social security number, ticket serial number, ticket conditions, race date, amount of payout, withholding amount, net payout, cashing and selling window(s), and teller identification.	14	An IRS Tax Report Cashed Report that contains a detailed listing of all tickets cashed that were subject to federal withholding which includes the patron's social security number, ticket serial number, ticket conditions, race date, amount of payout, withholding amount, net payout, cashing and selling window(s), and teller identification.
				Future Tickets Report - This report will contain a detailed listing of all tickets bet on events occurring subsequent to the current day. This report will include ticket serial number, window where the ticket was bet, cost, amount, type of bet, race number, and horses chosen.	15	A Future Tickets Report that contains a detailed listing of all tickets bet on events occurring subsequent to the current day. The report will include the ticket serial number, window where the bet was placed, cost, amount, type of bet, race number, and horse(s) chosen.
				Outsbook Tickets Report - This report will contain a listing by window, race, track and in summary of winning tickets which remain unpaid. Specifically, this report will include ticket number, window, pay amount, and IRS Withholding (if applicable).	16	An Outsbook Tickets Report that contains a listing by window, race, track and a summary of all unpaid winning tickets that will include the ticket number, window, pay amount, and IRS Withholding (if applicable).
				Public Results Information Report - This report will contain race results and prices paid.	17	A Public Results Information Report that contains race results and prices paid.

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				Transaction Search Report - This report will contain a listing of all tickets and vouchers written and paid per station. Also the report contains cancelled tickets.	18	A Transaction Search Report that contains a listing of all tickets and vouchers written and paid per station, including canceled tickets.
					10.11	<b>Variances</b>
			3(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.			The operation must establish, as approved by the CNGC, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented.
					10.12	<b>Other Standards</b>
					A	All relevant controls in Section 12 Drop and Count shall apply.
					B	All relevant controls in Section 14 Key and Access shall apply.
			3(f) All relevant controls from § 11, Information and Technology will apply.		C	All relevant controls in Section 20 Information Technology shall apply.
					D	All relevant controls in Section 21 Auditing Revenue shall apply.
					E	All relevant controls in Section 22 Surveillance shall apply.
<b>10.8</b>	<b>Accounting and Auditing Functions</b>	<b>(h) Accounting and auditing functions.</b>			<b>10.8</b>	<b>Accounting and Auditing Functions</b>
	A gaming operation shall perform the following accounting and auditing functions:	A gaming operation shall perform the following accounting and auditing functions: 542.11(h)				<del>A gaming operation shall perform the following accounting and auditing functions:</del>
A	The pari-mutuel audit shall be conducted by personnel independent of the pari-mutuel operation.	<b>The pari-mutuel audit shall</b> be conducted by personnel independent of the pari-mutuel operation. 542.11(h)(1)				<del>The pari-mutuel audit shall be conducted by personnel independent of the pari-mutuel operation.</del>
B	Documentation shall be maintained evidencing the performance of all pari-mutuel accounting and auditing procedures.	<b>Documentation shall</b> be maintained evidencing the performance of all pari-mutuel accounting and auditing procedures. 542.11(h)(2)				<del>Documentation shall be maintained evidencing the performance of all pari-mutuel accounting and auditing procedures.</del>
C	An accounting employee shall review handle, commission, and breakage for each day's play and recalculate the net amount due to or from the systems operator on a weekly basis.	<b>An accounting employee shall</b> 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. 542.11(h)(3)	13(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.			<del>An accounting employee shall review handle, commission, and breakage for each day's play and recalculate the net amount due to or from the systems operator on a weekly basis.</del>
D	The accounting employee shall verify actual cash/cash equivalents turned in to the system's summary report for each cashier's drawer (Beginning balance, (+) fills (draws), (+) net write (sold less voids), (-) payouts (net of IRS withholding), (-) cashbacks (paid), (=) cash turn-in).	<b>The accounting employee shall</b> verify actual cash/cash equivalents turned in to the system's summary report for each cashier's drawer (Beginning balance, (+) fills (draws), (+) net write (sold less voids), (-) payouts (net of IRS withholding), (-) cashbacks (paid), (=) cash turn-in). 542.11(h)(4)	13(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 (paid), (=) cash turn-in).			<del>The accounting employee shall verify actual cash/cash equivalents turned in to the system's summary report for each cashier's drawer (Beginning balance, (+) fills (draws), (+) net write (sold less voids), (-) payouts (net of IRS withholding), (-) cashbacks (paid), (=) cash turn-in).</del>

	<b>Pari-Mutuel Racing</b>	<b>542</b>	<b>NIGC Class III Guidance</b>	<b>Off Track Wagering Compact</b>		<b>Recommended Revisions</b>
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E	An accounting employee shall produce a gross revenue recap report to calculate gross revenue for each day's play and for a month-to-date basis, including the following totals:	<b>An accounting employee shall</b> 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: 542.11(h)(5)	13(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:			<del>An accounting employee shall produce a gross revenue recap report to calculate gross revenue for each day's play and for a month-to-date basis, including the following totals:</del>
1	Commission;	Commission; 542.11(h)(5)(i)	13(d)(2)(iii)(A) Commission;			<del>Commission;</del>
2	Positive breakage;	Positive breakage; 542.11(h)(5)(ii)	13(d)(2)(iii)(B) Positive breakage;			<del>Positive breakage;</del>
3	Negative breakage;	Negative breakage; 542.11(h)(5)(iii)	13(d)(2)(iii)(C) Negative breakage;			<del>Negative breakage;</del>
4	Track/event fees;	Track/event fees; 542.11(h)(5)(iv)	13(d)(2)(iii)(D) Track/event fees;			<del>Track/event fees;</del>
5	Track/event fee rebates; and,	Track/event fee rebates; and 542.11(h)(5)(v)	13(d)(2)(iii)(E) Track/event fee rebates; and			<del>Track/event fee rebates; and,</del>
6	Purged tickets.	Purged tickets. 542.11(h)(5)(vi)	13(d)(2)(iii)(F) Purged tickets.			<del>Purged tickets.</del>
F	All winning tickets and vouchers shall be physically removed from the SAM's for each day's play.	<b>All winning tickets and vouchers shall</b> be physically removed from the SAM's for each day's play. 542.11(h)(6)	13(d)(2)(iv) All winning tickets and vouchers shall be physically removed from the kiosk for each day's play.			<del>All winning tickets and vouchers shall be physically removed from the SAM's for each day's play.</del>
G	In the event a SAM does not balance for a day's play, the auditor shall perform the following procedures:	<b>In the event</b> a SAM does not balance for a day's play, the auditor shall perform the following procedures: 542.11(h)(7)	13(d)(2)(v) In the event a kiosk does not balance for a day's play, the auditor shall perform the following procedures:			<del>In the event a SAM does not balance for a day's play, the auditor shall perform the following procedures:</del>
1	Foot the winning tickets and vouchers deposited and trace to the totals of SAM activity produced by the system;	Foot the winning tickets and vouchers deposited and trace to the totals of SAM activity produced by the system; 542.11(h)(7)(i)	13(d)(2)(v)(A) Foot the winning tickets and vouchers deposited and trace to the totals of kiosk activity produced by the system;			<del>Foot the winning tickets and vouchers deposited and trace to the totals of SAM activity produced by the system;</del>
2	Foot the listing of cashed vouchers and trace to the totals produced by the system;	Foot the listing of cashed vouchers and trace to the totals produced by the system; 542.11(h)(7)(ii)	13(d)(2)(v)(B) Foot the listing of cashed vouchers and trace to the totals produced by the system;			<del>Foot the listing of cashed vouchers and trace to the totals produced by the system;</del>
3	Review all exceptions for propriety of transactions and unusual occurrences;	Review all exceptions for propriety of transactions and unusual occurrences; 542.11(h)(7)(iii)	13(d)(2)(v)(C) Review all exceptions for propriety of transactions and unusual occurrences;			<del>Review all exceptions for propriety of transactions and unusual occurrences;</del>
4	Review all voids for propriety;	Review all voids for propriety; 542.11(h)(7)(iv)	13(d)(2)(v)(D) Review all voids for propriety;			<del>Review all voids for propriety;</del>
5	Verify the results as produced by the system to the results provided by an independent source;	Verify the results as produced by the system to the results provided by an independent source; 542.11(h)(7)(v)	13(d)(2)(v)(E) Verify the results as produced by the system to the results provided by an independent source;			<del>Verify the results as produced by the system to the results provided by an independent source;</del>
6	Regrade one-percent (1%) of paid (cash) tickets to ensure accuracy and propriety; and,	Regrade 1% of paid (cash) tickets to ensure accuracy and propriety; and 542.11(h)(7)(vi)	13(d)(2)(v)(F) Regrade 1% of paid (cash) tickets to ensure accuracy and propriety; and			<del>Regrade one-percent (1%) of paid (cash) tickets to ensure accuracy and propriety; and,</del>
7	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.	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. 542.11(h)(7)(vii)	13(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.			<del>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.</del>

	<b>Pari-Mutuel Racing</b>	<b>542</b>	<b>NIGC Class III Guidance</b>	<b>Off Track Wagering Compact</b>		<b>Recommended Revisions</b>
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H	At least annually, the auditor shall foot the wagers for one (1) day and trace to the total produced by the system.	<b>At least annually, the auditor shall</b> foot the wagers for one day and trace to the total produced by the system. 542.11(h)(8)	13(d)(2)(vi) At least annually, foot the wagers for one day and trace to the total produced by the system.			<del>At least annually, the auditor shall foot the wagers for one (1) day and trace to the total produced by the system.</del>
I	At least one (1) day per quarter, the auditor shall recalculate and verify the change in the unpaid winners to the total purged tickets.	<b>At least one day per quarter, the auditor shall</b> recalculate and verify the change in the unpaid winners to the total purged tickets. 542.11(h)(9)	13(d)(2)(vii) At least one day per quarter, recalculate and verify the change in the unpaid winners to the total purged tickets.			<del>At least one (1) day per quarter, the auditor shall recalculate and verify the change in the unpaid winners to the total purged tickets.</del>
			13(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 fluctuatuions noted.			
				9(c) The Nation shall have prepared a complete audit of the gaming operation, not less than annually by an independent certified public accountant with the results provided to the OSBI and/or the OSF for their review.		



REF	CN TICS	542	NIGC Class III Guidance	543	REF	Recommended Revisions
	Section 11 - Casino Instruments		BULLETIN 2018-3			Section 11 - Casino Instruments
		542		543		
		542.13(a)(1) For this section only, credit or customer credit means a unit of value equivalent to cash or cash equivalents deposited, wagered, won, lost, or redeemed by a customer.  542.13(a)(2) Coins shall include tokens.	5(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.  5(b)(2) Coins shall include tokens.	Financial instrument. Any tangible item of value tendered in Class II game play, including, but not limited to bills, coins, vouchers, and coupons. Voucher. A financial instrument or 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		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. Coins shall include tokens.
11.1	Manual Payouts for Gaming Machines, Fills, Short Pays.	542.13(d) <del>Jackpot payouts, gaming machines fills, short pays and accumulated credit payouts standards.</del>	5(c) Jackpot prize payout and fills.	543.8(e) Prize payout.	11.1	Manual Payouts for Gaming Machines, Fills, Short Pays- Gaming Machine Prize Payouts.
			5(c) Controls must be established and procedures implemented for jackpot prize payout and fills that address the following:	543.8(e)(1) Controls must be established and procedures implemented for cash or cash equivalents that address the following:	A	Controls must be established and procedures implemented for cash or cash equivalents that address the following:
			5(c)(1) Identification of the agent authorized (by position) to make a payout;	543.8(e)(1)(i) Identification of the agent authorized (by position) to make a payout;	1	Identification of the agent authorized (by position) to make a payout;
			5(c)(2) Predetermined payout authorization levels (by position);	543.8(e)(1)(ii) Predetermined payout authorization levels (by position); and	2	Predetermined payout authorization levels (by position); and
			5(c)(5) Documentation procedures ensuring separate control of the cash accountability functions. Documentation at minimum must include the following information:	543.8(e)(1)(iii) Documentation procedures ensuring separate control of the cash accountability functions.	3	Documentation procedures ensuring separate control of the cash accountability functions.
A	For jackpot payouts and Class II prize payouts, including manual payouts and gaming machine fills, documentation shall include the following information:	542.13(d)(1) For jackpot payouts and gaming machine fills, documentation shall include the following information: 542.13(d)(1)	5(c)(5) Documentation procedures ensuring separate control of the cash accountability functions. Documentation at minimum must include the following information:	543.8(e)(5)(i) At least two agents must authorize, sign, and witness all manual payouts above \$1,200, or a lower threshold as authorized by management and approved by the TGRA.	B	For jackpot payouts <del>and Class II prize payouts, including manual payouts and gaming machine fills;</del> documentation shall include the following information:
1	Date and time;	542.13(d)(1)(i) Date and time;	5(c)(5)(i) Date and time;			
2	Machine number;	542.13(d)(1)(ii) Machine number;	5(c)(5)(ii) Machine number;			
3	Dollar amount of manual cash payout or gaming machine fill (both alpha and numeric) or description of personal property awarded, including fair market value. Alpha is optional if another unalterable method is used for evidencing the amount of the payout;	542.13(d)(1)(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;	5(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);		3	Dollar amount of manual cash payout <del>or gaming machine fill</del> (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;
4	For Class III game jackpots, game outcome (including reel symbols, card values, suits, etc.), and for manual Class II prize payouts, description of pattern covered, such as <del>cover-all or four corners;</del>	542.13(d)(1)(iv) Game outcome (including reel symbols, card values, suits, etc.) for jackpot payouts. Game outcome is not required if a computerized jackpot/fill system is used;	5(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		4	For <del>Class III Covered</del> game jackpots, game outcome (including reel symbols, card values, suits, etc.), and for manual Class II prize payouts, description of pattern covered, such as <del>cover-all or four corners;</del>
5	Game outcome is not required if a computerized jackpot/fill system is used provides a sufficient means of recording jackpot prizes won;	542.13(d)(1)(iv) Game outcome (including reel symbols, card values, suits, etc.) for jackpot payouts. Game outcome is not required if a computerized jackpot/fill system is used;	5(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		5	Game outcome is not required if a computerized jackpot/ <del>fill</del> system is used provides a sufficient means of recording jackpot prizes won;
6	Preprinted or concurrently printed sequential number; and	542.13(d)(1)(v) Preprinted or concurrently printed sequential number; and	5(c)(5)(v) Preprinted or concurrently printed sequential number.			
			5(c)(6) Verification.		7	Verification, Authorization, and Signatures.



REF	CN TICS	542	NIGC Class III Guidance BULLETIN 2018-3	543	REF	Recommended Revisions Section 11 - Casino Instruments
7	Signatures of at least two (2) employees verifying and witnessing the payout or gaming machine fill as otherwise provided in Section 11.1 (B); and	542.13(d)(1)(vi) Signatures of at least two employees verifying and witnessing the payout or gaming machine fill (except as otherwise provided in paragraphs (d)(1)(vi)(A), (B), and (C) of this section).	5(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.	543.8(e)(3)(i) <i>Validation</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)(5)(i) At least two agents must authorize, sign, and witness all manual payouts above \$1,200, or a lower threshold as authorized by management and approved by the TGRA.	8	
8	For Class II games offering a prize payout of \$1,200 or more, as the objects are drawn, the identity of the objects is immediately recorded. Such records must be maintained for a minimum of 24 hours.			543.8 (d)(4)(ii)	8	For Class II games offering a prize payout of \$1,200 or more, as the objects are drawn, the identity of the objects is immediately recorded. Such records must be maintained for a minimum of 24 hours.
			5(c)(7) Authorization and signatures.	543.8(e)(5) <i>Authorization and signatures</i> .		
B	Jackpot payouts over a predetermined amount shall require the signature and verification of a supervisory or management employee independent of the gaming machine department (in addition to the two signatures required in paragraph 11.1(A)(7) of this section). Alternatively, if an on-line accounting system is utilized, only two signatures are required: one employee and one supervisory or management employee independent of the gaming machine department. This predetermined amount shall be authorized by management (as approved by the CNGC), documented, and maintained. On graveyard shifts (eight-hour maximum) payouts/fills less than \$100 can be made without the payout/fill being witnessed by a second person. With regard to jackpot payouts and hopper fills, the signature of one employee is sufficient if an on-line accounting system is utilized and the jackpot or fill is less than \$1,200.	542.13(d)(1)(vi)(A) Jackpot payouts over a predetermined amount shall require the signature and verification of a supervisory or management employee independent of the gaming machine department (in addition to the two signatures required in paragraph (d)(1)(vi) of this section). Alternatively, if an on-line accounting system is utilized, only two signatures are required: one employee and one supervisory or management employee independent of the gaming machine department. This predetermined amount shall be authorized by management (as approved by the Tribal gaming regulatory authority), documented, and maintained. 542.13(d)(1)(vi)(C) On graveyard shifts (eight-hour maximum) payouts/fills less than \$100 can be made without the payout/fill being witnessed by a second person. 542.13(d)(1)(vi)(B) With regard to jackpot payouts and hopper fills, the signature of one employee is sufficient if an on-line accounting system is utilized and the jackpot or fill is less than \$1,200.	5(c)(7)(iv) 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.  5(c)(7)(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)(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 supervisory or management employee independent of the operation of Class II Gaming System bingo:  543.8(e)(5)(iv) A Class II gaming system may substitute for one authorization/signature verifying, validating or authorizing a winning card, but may not substitute for a supervisory or management authorization/signature.  543.8(e)(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.	C	
C	For short pays of \$10.00 or more, and payouts required for accumulated credits, the payout form shall include the following information:	542.13(d)(2) For short pays of \$10.00 or more, and payouts required for accumulated credits, the payout form shall include the following information:	5(c)(8) Payout records, including manual payout records, must include the following information:	543.8(e)(6) Payout records, including manual payout records, must include the following information:	D	
1	Date and time;	542.13(d)(2)(i) Date and time;	5(c)(8)(i) Date and time;	543.8(e)(6)(i) Date and time;	1	
2	Machine number;	542.13(d)(2)(ii) Machine number;	5(c)(8)(iii) Machine identifier;	543.8(e)(6)(iii) Bingo card identifier or player interface identifier.	2	
3	Dollar amount of payout (both alpha and numeric); and	542.13(d)(2)(iii) Dollar amount of payout (both alpha and numeric); and	5(c)(8)(ii) Amount of the payout (alpha & numeric for gaming machine payouts);	543.8(e)(6)(ii) Amount of payout (alpha & numeric for player interface payouts); and	3	

REF	CN TICS	542	NIGC Class III Guidance BULLETIN 2018-3	543	REF	Recommended Revisions Section 11 - Casino Instruments
4	The signature of at least one (1) employee verifying and witnessing the payout. Where the payout amount is \$50.00 or more, signatures of at least two (2) employees verifying and witnessing the payout. Alternatively, the signature of one (1) employee is sufficient if an on-line accounting system is utilized and the payout amount is less than \$3,000.	542.13(d)(2)(iv) The signature of at least one (1) employee verifying and witnessing the payout. 542.13(d)(2)(iv)(A) Where the payout amount is \$50 or more, signatures of at least two (2) employees verifying and witnessing the payout. Alternatively, the signature of one (1) employee is sufficient if an on-line accounting system is utilized and the payout amount is less than \$3,000.	5(c)(8)(iv) Signature of all, but not less than two, agents involved in the transaction;	543.8(e)(3)(i) <i>Validation</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)(4)(i) <i>Verification</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)(6)(iv)(C) Signature of all, but not less than two, agents involved in the transaction;	4	
			5(c)(6)(ii) For automated payouts, the system may serve as the sole verifier that a winning pattern has been achieved.	543.8(e)(3)(ii) For automated payouts, the system may serve as one of the validators.  543.8(e)(4)(ii) For automated payouts, the system may serve as the sole verifier that the pattern has been achieved on the winning card.	5	For automated payouts, the system may serve as the sole validator of the claim/verifier that a winning pattern has been achieved.
			5(c)(8)(v) For override transactions, verification by a supervisory or management agent independent of the transaction; and		6	For override transactions, verification by a supervisory or management agent independent of the transaction; and
			5(c)(8)(vi) Any other information necessary to substantiate the payout.		7	Any other information necessary to substantiate the payout.
D	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) 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(f)(2) Payments above \$600 (or lesser amount as approved by the TGRA) must be documented at the time of payment, and documentation must include the following:  (h)(1)(v) For manual payment of a voucher of \$500 or more, require a supervisory employee to verify the validity of the voucher prior to payment.	E	
E	Manual prize payouts above the following threshold (or a lower threshold, as authorized by management and approved by CNGC) must require one of the two signatures and verifications to be a supervisory or management employee independent of the operation of Gaming Systems:	542.13(d)(1)(vi)(A) Jackpot payouts over a predetermined amount shall require the signature and verification of a supervisory or management employee independent of the gaming machine department (in addition to the two signatures required in paragraph (d)(1)(vi) of this section). Alternatively, if an on-line accounting system is utilized, only two signatures are required: one employee and one supervisory or management employee independent of the gaming machine department. This predetermined amount shall be authorized by management (as approved by the Tribal gaming regulatory authority), documented, and maintained.	5(c)(7)(ii) Manual jackpot prize payouts above the following threshold (or a lower threshold, as authorized by management and approved by the TGRA) must require one of the two signatures and verifications to be a supervisory or management agent independent of gaming machine operations:	543.8(e)(5)(ii) Manual prize payouts above the following threshold (or a lower threshold, as authorized by management and approved by TGRA) must require one of the two signatures and verifications to be supervisory or management employee independent of the operation of Class II Gaming System bingo:	F	
a	Five Thousand Dollars (\$5,000) for a Tier A facility;		5(c)(7)(ii)(A) \$5,000 for a Tier A facility;	543.8(e)(5)(ii)(A) \$5,000 for a Tier A facility;		
b	Ten Thousand Dollars (\$10,000) for a Tier B facility;		5(c)(7)(ii)(B) \$10,000 for a Tier B facility;	543.8(e)(5)(ii)(B) \$10,000 at a Tier B facility;		
c	Twenty Thousand Dollars (\$20,000) for a Tier C facility; or		5(c)(7)(ii)(C) \$20,000 for a Tier C facility; or	543.8(e)(5)(ii)(C) \$20,000 for a Tier C facility; or		
d	Fifty Thousand Dollars (\$50,000) for a Tier C facility with over \$100,000,000 in gross gaming revenues.		5(c)(7)(ii)(D) \$50,000 for a Tier C facility with over \$100,000,000 in gross gaming revenues.	543.8(e)(5)(ii)(D) \$50,000 for a Tier C facility with over \$100,000,000 in gross gaming revenues.		

REF	CN TICS	542	NIGC Class III Guidance BULLETIN 2018-3	543	REF	Recommended Revisions Section 11 - Casino Instruments
	<b>Section 11 - Casino Instruments</b>					
F	Computerized jackpot/fill systems shall be restricted so as to prevent unauthorized access and fraudulent payouts by one person as required by Section 20 – Information Technology of this document.	542.13(d)(3) Computerized jackpot/fill systems shall be restricted so as to prevent unauthorized access and fraudulent payouts by one person as required by § 542.16(a).	5(c)(3) Computerized jackpot/fill systems shall be restricted so as to prevent unauthorized access and fraudulent payouts by one person.		G	Computerized jackpot/### systems shall be restricted so as to prevent unauthorized access and fraudulent payouts by one person as required by Section 20 – Information Technology of this document.
G	Payout forms shall be controlled and routed in a manner that precludes any one (1) person from producing a fraudulent payout by forging signatures or by altering the amount paid out subsequent to the payout and misappropriating the funds.	542.13(d)(4) Payout forms shall be controlled and routed in a manner that precludes any one person from producing a fraudulent payout by forging signatures or by altering the amount paid out subsequent to the payout and misappropriating the funds.	5(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		H	
<b>11.2</b>	<b>Gaming Machine Promotional Payouts or Awards.</b>	<b>542.13(e) <u>Promotional payouts or awards.</u></b>				
	If a gaming operation offers promotional payouts or awards that are not reflected on the gaming machine pay table, then the payout form/documentation shall include:	542.13(e)(1) If a gaming operation offers promotional payouts or awards that are not reflected on the gaming machine pay table, then the payout form/documentation shall include:				
A	Date and time;	542.13(e)(1)(i) Date and time;				
B	Machine number and denomination;	542.13(e)(1)(ii) Machine number and denomination;				
C	Dollar amount of payout or description of personal property (e.g., jacket, toaster, car, etc.) including fair market value;	542.13(e)(1)(iii) Dollar amount of payout or description of personal property (e.g., jacket, toaster, car, etc.), including fair market value;				
D	Type of promotion (e.g., double jackpots, four-of-a-kind bonus, etc.);	542.13(e)(1)(iv) Type of promotion (e.g., double jackpots, four-of-a-kind bonus, etc.); and				
E	Signature of at least one employee authorizing and completing the transaction.	542.13(e)(1)(v) Signature of at least one employee authorizing and completing the transaction.				
<b>11.3</b>	<b>Promotional Payouts, Drawings, and Giveaway Programs.</b>		10(f) Promotional payments, drawings, and giveaway programs.	543.18(f) <i>Promotional payments, drawings, and giveaway programs.</i>		
	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.		10(f) The following procedures must apply to any payment resulting from a promotional payment, drawing, or giveaway program disbursed by the cage department or any other department. This section does not apply to payouts for table game promotional pots and/or pools.	543.18(f) The following procedures must apply to any payment resulting from a promotional payment, drawing, or giveaway program disbursed by the cage department or any other department. This section does not apply to payouts for card game promotional pots and/or pools.		
A	All payments must be documented to support the cage accountability.		10(f)(1) All payments must be documented to support cage accountability.	543.18(f)(1) All payments must be documented to support the cage accountability.		
B	Payments above \$600 (or lesser amount as approved by CNGC) must be documented at the time of the payment, and documentation must include the following:		10(f)(2) Payments above \$600 (or lesser amount as approved by TGRA) must be documented at the time of payment, and documentation must include the following:	543.18(f)(2) Payments above \$600 (or lesser amount as approved by TGRA) must be documented at the time of the payment, and documentation must include the following: 543.18(f)(1)(2)		
1	Date and time;		10(f)(2)(i) Date and time;	543.18(f)(2)(i) Date and time;		
2	Dollar amount of payment or description of personal property (e.g. car);		10(f)(2)(ii) Dollar amount of payment or description of personal property;	543.18(f)(2)(ii) Dollar amount of payment or description of personal property;		
3	Reason for payment (e.g. name of promotion);		10(f)(2)(iii) Reason for payment; and	543.18(f)(2)(iii) Reason for payment; and		
4	Customer's name and confirmation that identity was verified (drawings only); and,		10(f)(2)(iv) Patron's name and confirmation that identity was verified (drawings only).	543.18(f)(2)(iv) Patron's name and confirmation that identity was verified (drawings only).		
5	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.		10(f)(2)(v) Signature(s) of at least two agents verifying, authorizing, and completing the promotional payment with the patron. For computerized systems that validate and print the dollar amount of the payment on a computer generated form, only one signature is required.	543.18(f)(2)(v) Signature(s) of at least two agents verifying, authorizing, and completing the promotional payment with the patron. For computerized systems that validate and print the dollar amount of the payment on a computer generated form, only one signature is required.		
<b>11.4</b>	<b>Cash-out Tickets/Vouchers.</b>	<b><u>Cash-out tickets.</u></b>	5(g) <i>Vouchers.</i> & 10(h) <i>Vouchers.</i>	543.8(i) <i>Vouchers.</i> & 543.18(h) <i>Vouchers.</i>		

REF	CN TICS	542	NIGC Class III Guidance	543	REF	Recommended Revisions
	Section 11 - Casino Instruments		BULLETIN 2018-3			Section 11 - Casino Instruments
	For gaming machines that utilize cash-out tickets, the following standards apply. This standard is not applicable to Tiers A and B. Tier A and B gaming operations shall develop adequate standards governing the security over the issuance of the cash-out paper to the gaming machines and the redemption of cash-out slips.	542.13(n) For gaming machines that utilize cash-out tickets, the following standards apply. This standard is not applicable to Tiers A and B. Tier A and B gaming operations shall develop adequate standards governing the security over the issuance of the cash-out paper to the gaming machines and the redemption of cash-out slips.				<del>For gaming machines that utilize cash-out tickets, the following standards apply. This standard is not applicable to Tiers A and B. Tier A and B gaming operations shall develop adequate standards governing the security over the issuance of the cash-out paper to the gaming machines and the redemption of cash-out slips.</del>
A	Gaming machine accounting and auditing procedure standards in Section 7 – Gaming Systems of this document shall apply.	542.13(n)(1) In addition to the applicable auditing and accounting standards in paragraph (m) of this section, on a quarterly basis, the gaming operation shall foot all jackpot cash-out tickets equal to or greater than \$1,200 and trace totals to those produced by the host validation computer system.				<del>Gaming machine accounting and auditing procedure standards in Section 7 – Gaming Systems of this document shall apply.</del>
			5(g)(1) Controls must be established and procedures implemented to:  10(h)(1) Controls must be established and procedures implemented to:	543.8(i)(1) Controls must be established and procedures implemented to: 543.18(h)(1)	A	For cash-out tickets/vouchers, controls must be established and procedures implemented that include these standards.
B	On a quarterly basis, the gaming operation shall foot all jackpot cash-out tickets equal to or greater than \$1,200 and trace totals to those produced by the host validation computer.	542.13(n)(1) In addition to the applicable auditing and accounting standards in paragraph (m) of this section, on a quarterly basis, the gaming operation shall foot all jackpot cash-out tickets equal to or greater than \$1,200 and trace totals to those produced by the host validation computer system.				<del>On a quarterly basis, the gaming operation shall foot all jackpot cash-out tickets equal to or greater than \$1,200 and trace totals to those produced by the host validation computer.</del>
C	The customer may request a cash-out ticket from the gaming machine that reflects all remaining credits. The cash-out ticket shall be printed at the gaming machine by an internal document printer. The cash-out ticket shall be valid for a time period specified by the CNGC, or the gaming operation as approved by the CNGC. Cash-out tickets may be redeemed for payment or inserted in another gaming machine and wagered, if applicable, during the specified time period.	542.13(n)(2) The customer may request a cash-out ticket from the gaming machine that reflects all remaining credits. The cash-out ticket shall be printed at the gaming machine by an internal document printer. The cash-out ticket shall be valid for a time period specified by the Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority. Cash-out tickets may be redeemed for payment or inserted in another gaming machine and wagered, if applicable, during the specified time period.			B	<del>The customer may request a cash-out ticket from the gaming machine that reflects all remaining credits. The cash-out ticket shall be printed at the gaming machine by an internal document printer. The cash-out tickets/vouchers shall be valid for a time period specified by the CNGC, or the gaming operation as approved by the CNGC. Cash-out tickets may be redeemed for payment or inserted in another gaming machine and wagered, if applicable, during the specified time period.</del>
D	The customer shall redeem the cash-out ticket at a cashier's station where it can be validated. Alternatively, if a gaming operation utilizes a remote computer validation/redemption system (e.g. electronic kiosk), the CNGC, or the operation as approved by the CNGC shall develop alternate standards for the maximum amount that can be redeemed, which shall not exceed \$2,999.99 per cash-out transaction.	542.13(n)(3) The customer shall redeem the cash-out ticket at a change booth or cashiers' cage. Alternatively, if a gaming operation utilizes a remote computer validation system, the Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, shall develop alternate standards for the maximum amount that can be redeemed, which shall not exceed \$2,999.99 per cash-out transaction.			C	The customer shall redeem the cash-out ticket/voucher at a cashier's station where it can be validated. Alternatively, if a gaming operation utilizes a remote computer validation/redemption system (e.g. electronic kiosk), the CNGC, or the operation as approved by the CNGC shall develop alternate standards for the maximum amount that can be redeemed, which shall not exceed \$2,999.99 per cash-out transaction.
E	Upon presentation of the cash-out ticket(s) for redemption, the following shall occur:	542.13(n)(4) Upon presentation of the cash-out ticket(s) for redemption, the following shall occur:			D	Upon presentation of the cash-out ticket/voucher for redemption, the following shall occur:
1	Scan the bar code via an optical reader or its equivalent; or,	542.13(n)(4)(i) Scan the bar code via an optical reader or its equivalent; or	5(g)(1)(i) Verify the authenticity of each voucher redeemed.  10(h)(1)(i) Verify the authenticity of each voucher redeemed.	543.8(i)(1)(i) Verify the authenticity of each voucher redeemed. 543.18(h)(1)(i)	1	Scan the bar code via an optical reader or its equivalent; or,

REF	CN TICS	542	NIGC Class III Guidance BULLETIN 2018-3	543	REF	Recommended Revisions Section 11 - Casino Instruments
2	Input the cash-out ticket validation number into the computer.	542.13(n)(4)(ii) Input the cash-out ticket validation number into the computer.	5(g)(1)(i) Verify the authenticity of each voucher redeemed. 10(h)(1)(i) Verify the authenticity of each voucher redeemed.	543.8(i)(1)(i) Verify the authenticity of each voucher redeemed. 543.18(h)(1)(i)	2	Input the cash-out ticket/ <del>voucher</del> validation number into the computer.
F	The information in paragraph E of this section shall be communicated to the host computer. The host computer shall verify the authenticity of the cash-out ticket and communicate directly to the cashier (redeemer) of the cash-out ticket.	542.13(n)(5) The information contained in paragraph (n)(4) of this section shall be communicated to the host computer. The host computer shall verify the authenticity of the cash-out ticket and communicate directly to the redeemer of the cash-out ticket.	5(g)(1)(i) Verify the authenticity of each voucher redeemed. 10(h)(1)(i) Verify the authenticity of each voucher redeemed.	543.8(i)(1)(i) Verify the authenticity of each voucher redeemed. 543.18(h)(1)(i)	E	The information in paragraph <del>E D</del> of this section shall be communicated to the host computer. The host computer shall verify the authenticity of the cash-out ticket/ <del>voucher</del> and communicate directly to the cashier (redeemer). <del>of the cash-out ticket.</del>
G	If valid, the cashier (redeemer) pays the customer the appropriate amount and the cash-out ticket is electronically noted "paid" in the system. The "paid" cash-out ticket shall remain in the cashier's bank for reconciliation purposes. The host validation computer system shall electronically reconcile the cashier's banks for the paid cashed-out tickets.	542.13(n)(6) If valid, the cashier (redeemer of the cash-out ticket) pays the customer the appropriate amount and the cash-out ticket is electronically noted "paid" in the system. The "paid" cash-out ticket shall remain in the cashiers' bank for reconciliation purposes. The host validation computer system shall electronically reconcile the cashier's banks for the paid cashed-out tickets.	5(g)(1)(ii) If the voucher is valid, verify that the patron is paid the appropriate amount. 10(h)(1)(ii) 5(g)(1)(iv) Retain payment documentation for reconciliation purposes. 10(h)(1)(iv) 5(g)(4) Paid vouchers must be maintained in the cashier's accountability for reconciliation purposes. 10(h)(4) Paid vouchers must be maintained in the cashier's accountability for reconciliation purposes.	543.8(i)(1)(ii) If the voucher is valid, verify that the patron is paid the appropriate amount. 543.18(h)(1)(ii) 543.8(i)(1)(iv) Retain payment documentation for reconciliation purposes. 543.18(h)(1)(iv) 543.8(i)(4) Paid vouchers must be maintained in the cashier's accountability for reconciliation purposes. 543.18(h)(4)	F	If valid, the cashier (redeemer) pays the customer the appropriate amount and the cash-out ticket/ <del>voucher</del> is electronically noted "paid" in the system. <del>The "paid" cash-out ticket shall remain in the cashier's bank for reconciliation purposes.</del> The host validation computer system shall electronically reconcile the cashier's banks for the paid cashed-out tickets/ <del>vouchers</del> .
					G	For manual payment of a cash-out ticket/ <del>voucher</del> of \$500 or more, requires a supervisory employee to verify the validity of the cash-out ticket prior to payment.
					H	The "paid" cash-out ticket(s)/ <del>voucher(s)</del> shall remain in the cashier's bank for reconciliation purposes.
H	If invalid, the host computers shall notify the cashier (redeemer). The cashier (redeemer) shall refuse payment to the customer and notify a supervisor of the invalid condition. The supervisor shall resolve the dispute.	542.13(n)(7) If invalid, the host computer shall notify the cashier (redeemer of the cash-out ticket). The cashier (redeemer of the cash-out ticket) shall refuse payment to the customer and notify a supervisor of the invalid condition. The supervisor shall resolve the dispute.			I	
I	If the host validation computer system temporarily goes down, cashiers may redeem cash-out tickets at a cashier's station after recording the following:	542.13(n)(8) If the host validation computer system temporarily goes down, cashiers may redeem cash-out tickets at a change booth or cashier's cage after recording the following:	5(g)(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. 10(h)(1)(iii) Document the payment of a claim on a voucher that is not physically available or a voucher that cannot be validated such as a mutilated, expired, lost, or stolen voucher.	543.8(i)(1)(iii) Document the payment of a claim on a voucher that is not physically available or a voucher that cannot be validated such as a mutilated, expired, lost, or stolen voucher.	J	<del>To document the payment of a claim on a voucher that is not physically available or a voucher that cannot be validated (e.g., mutilated, expired, lost, or stolen voucher) or if the host validation computer system temporarily goes down, cashiers may redeem cash-out tickets at a cashier's station after recording the following:</del>
1	Serial number of the cash-out ticket;	542.13(n)(8)(i) Serial number of the cash-out ticket;				
2	Date and Time;	542.13(n)(8)(ii) Date and time;				
3	Dollar amount;	542.13(n)(8)(iii) Dollar amount;				
4	Issuing gaming machine number;	542.13(n)(8)(iv) Issuing gaming machine number;				
5	Marking ticket "paid"; and	542.13(n)(8)(v) Marking ticket "paid"; and	5(g)(2) Vouchers paid during a period while the voucher system is temporarily out of operation must be marked "paid" by the cashier. 10(h)(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) 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)		

REF	CN TICS	542	NIGC Class III Guidance BULLETIN 2018-3	543	REF	Recommended Revisions Section 11 - Casino Instruments
6	The ticket shall remain in cashier's bank for reconciliation purposes.	542.13(n)(8)(vi) Ticket shall remain in cashier's bank for reconciliation purposes.	5(g)(4) Paid vouchers must be maintained in a cashier's accountability for reconciliation purposes.  10(h)(4) - Standard is applicable to all voucher redeemed, not just those redeemed while the voucher system is temporarily out of operation.	543.8(i)(1)(iv) Retain payment documentation for reconciliation purposes. 543.18(h)(1)(iv)- Standard is applicable to all voucher redeemed, not just those redeemed while the voucher system is temporarily out of operation.	6	
J	For manual payment of a cash-out ticket of \$500 or more, requires a supervisory employee to verify the validity of the cash-out ticket prior to payment.				J	<del>For manual payment of a cash-out ticket of \$500 or more, requires a supervisory employee to verify the validity of the cash-out ticket prior to payment.</del>
K	Cash-out tickets shall be validated as expeditiously as possible when the host validation computer system is restored. All cash-out tickets must be validated and recorded by the computer system.	542.13(n)(9) Cash-out tickets shall be validated as expeditiously as possible when the host validation computer system is restored.	5(g)(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. 10(h)(3)	543.8(i)(3) Vouchers redeemed while the voucher system was temporarily out of operation must be validated as expeditiously as possible upon restored operation of the voucher system. 543.18(h)(3)	7	
					8	If the host validation computer system is down for more than four (4) hours, the gaming operation shall promptly notify the CNGC or its designated representative.
			5(g)(5) Unredeemed vouchers can only be voided in the voucher system by supervisory agents. The accounting department will maintain the voided voucher, if available. 10(h)(5)	543.8(i)(5) Unredeemed vouchers can only be voided in the voucher system by supervisory employees. The accounting department will maintain the voided voucher, if available. 543.18(h)(5)	K	<del>Unredeemed cash-out tickets/vouchers can only be voided in the voucher system by supervisory agents. The accounting department will maintain the voided cash-out ticket/voucher, if available.</del>
L	The CNGC or the gaming operations as approved by the CNGC, shall establish and comply with procedures to control cash-out ticket paper, which shall include procedures that:	542.13(n)(10) The Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, shall establish and the gaming operation shall comply with procedures to control cash-out ticket paper, which shall include procedures that:			L	
1	Mitigate the risk of counterfeiting of cash-out ticket paper;	542.13(n)(10)(i) Mitigate the risk of counterfeiting of cash-out ticket paper;			1	
2	Adequately control the inventory of the cash-out ticket paper;	542.13(n)(10)(ii) Adequately control the inventory of the cash-out ticket paper; and			2	
3	Provide for the destruction of all unused cash-out ticket paper; and,	542.13(n)(10)(iii) Provide for the destruction of all unused cash-out ticket paper.			3	
4	Alternatively, if the gaming operation utilizes a computer validation system, this standard shall not apply.	542.13(n)(10)(iv) Alternatively, if the gaming operation utilizes a computer validation system, this standard shall not apply.			4	
M	If the host validation computer system is down for more than four (4) hours, the gaming operation shall promptly notify the CNGC or its designated representative.	542.13(n)(11) If the host validation computer system is down for more than four (4) hours, the gaming operation shall promptly notify the Tribal gaming regulatory authority or its designated representative.			M	<del>If the host validation computer system is down for more than four (4) hours, the gaming operation shall promptly notify the CNGC or its designated representative.</del>
N	These gaming machine systems shall comply with all other standards (as applicable) in this document.	542.13(n)(12) These gaming machine systems shall comply with all other standards (as applicable) in this part including: (i) Standards for bill acceptor drop and count; (ii) Standards for coin drop and count; and (iii) Standards concerning EPROMS or other equivalent game software media. 542.13(n)(12)(i)(ii)(iii)			M	<del>These gaming machine systems</del> Cash-out ticket/voucher, and related systems shall comply with all other standards (as applicable) in this document.



REF	CN TICS	542	NIGC Class III Guidance BULLETIN 2018-3	543	REF	Recommended Revisions Section 11 - Casino Instruments
0	Controls must be established and procedures implemented to:		5(g)(1) Controls must be established and procedures implemented to:  10(h)(1) Controls must be established and procedures implemented to:	543.8(i)(1) Controls must be established and procedures implemented to: 543.18(h)(1)	0	<del>Controls must be established and procedures implemented to:</del>
1	Verify the authenticity of each voucher redeemed.		5(g)(1)(i) Verify the authenticity of each voucher redeemed.  10(h)(1)(i) Verify the authenticity of each voucher redeemed.	543.8(i)(1)(i) Verify the authenticity of each voucher redeemed. 543.18(h)(1)(i)	1	<del>Verify the authenticity of each voucher redeemed.</del>
2	If the voucher is valid, verify that the patron is paid the appropriate amount.		5(g)(1)(ii) If the voucher is valid, verify that the patron is paid the appropriate amount.  10(h)(1)(ii) If the voucher is valid, verify that the patron is paid the appropriate amount.	543.8(i)(1)(ii) If the voucher is valid, verify that the patron is paid the appropriate amount. 543.18(h)(1)(ii)	2	<del>If the voucher is valid, verify that the patron is paid the appropriate amount.</del>
3	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.		5(g)(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.  10(h)(1)(iii) Document the payment of a claim on a voucher that is not physically available or a voucher that cannot be validated such as a mutilated, expired, lost, or stolen voucher.	543.8(i)(1)(iii) Document the payment of a claim on a voucher that is not physically available or a voucher that cannot be validated such as a mutilated, expired, lost, or stolen voucher. 543.18(h)(1)(iii)	3	<del>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.</del>
4	Retain payment documentation for reconciliation purposes.		5(g)(1)(iv) Retain payment documentation for reconciliation purposes.  10(h)(1)(iv) Retain payment documentation for reconciliation purposes.	543.8(i)(1)(iv) Retain payment documentation for reconciliation purposes. 543.18(h)(1)(iv)	4	<del>Retain payment documentation for reconciliation purposes.</del>
5	For manual payment of a voucher of \$500 or more, require a supervisory employee to verify the validity of the voucher prior to payment.		5(g)(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.  10(h)(1)(v) For manual payment of a voucher in an amount established by management and approved by the TGRA, require a supervisory employee to verify the validity of the voucher prior to payment.	543.8(i)(1)(v) For manual payment of a voucher of \$500 or more, require a supervisory employee to verify the validity of the voucher prior to payment. 543.18(h)(1)(v)	5	<del>For manual payment of a voucher of \$500 or more, require a supervisory employee to verify the validity of the voucher prior to payment.</del>



REF	CN TICS	542	NIGC Class III Guidance BULLETIN 2018-3	543	REF	Recommended Revisions Section 11 - Casino Instruments
P	Vouchers paid during a period while the voucher system is temporarily out of operation must be marked "paid" by the cashier.		5(g)(2) Vouchers paid during a period while the voucher system is temporarily out of operation must be marked "paid" by the cashier.  10(h)(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) 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)	P	Vouchers paid during a period while the voucher system is temporarily out of operation must be marked "paid" by the cashier.
Q	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.		5(g)(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.  10(h)(3) Vouchers redeemed while the voucher system was temporarily out of operation must be validated as expeditiously as possible upon restored operation of the voucher system.	543.8(i)(3) Vouchers redeemed while the voucher system was temporarily out of operation must be validated as expeditiously as possible upon restored operation of the voucher system. 543.18(h)(3)	Q	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.
R	Paid vouchers must be maintained in the cashier's accountability for reconciliation purposes.		5(g)(4) Paid vouchers must be maintained in a cashier's accountability for reconciliation purposes.  10(h)(4) Paid vouchers must be maintained in the cashier's accountability for reconciliation purposes.	543.8(i)(4) Paid vouchers must be maintained in a cashier's accountability for reconciliation purposes. 543.18(h)(4)	R	Paid vouchers must be maintained in the cashier's accountability for reconciliation purposes.
S	Unredeemed vouchers can only be voided in the voucher system by supervisory employees. The accounting department will maintain the voided voucher, if available.		5(g)(5) Unredeemed vouchers can only be voided in the voucher system by supervisory agents. The accounting department will maintain the voided voucher, if available.  10(h)(5) Unredeemed vouchers can only be voided in the voucher system by supervisory employees. The accounting department will maintain the voided voucher, if available.	543.8(i)(5) Unredeemed vouchers can only be voided in the voucher system by supervisory employees. The accounting department will maintain the voided voucher, if available. 10(h)(5)	S	Unredeemed vouchers can only be voided in the voucher system by supervisory employees. The accounting department will maintain the voided voucher, if available.
<b>11.5 Patron accounts and cashless systems.</b>						
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.		8(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.			
B	All smart cards (i.e., cards that possess the means to electronically store or retrieve data) that maintain the only source of account data are prohibited.	<b>Smart cards.</b> 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. 542.13(p)	8(b)(1) Smart cards cannot maintain the only source of account data.	Patron deposit accounts and cashless systems. Smart cards cannot maintain the only source of account data. 543.14(b)(1)		
C	Establishment of patron deposit accounts. The following standards apply when a patron establishes an account.		8(b)(2) Establishment of patron deposit accounts. The following standards apply when a patron establishes an account:	Establishment of patron deposit accounts. The following standards apply when a patron establishes an account. 543.14(b)(2)		
1	The patron must appear at the gaming operation in person, at a designated area of accountability, and present valid government issued picture identification; and		8(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	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)		
2	An agent must examine the patron's identification and record the following information:		8(b)(2)(ii) An agent must examine the patron's identification and record the following information:	An agent must examine the patron's identification and record the following information: 543.14(b)(2)(ii)		
a	Type of identification credential examined;		8(b)(2)(ii)(A) Type, number, and expiration date of the identification;	Type, number, and expiration date of the identification; 543.14(b)(2)(ii)(A)		
b	The credential number;		8(b)(2)(ii)(A) Type, number, and expiration date of the identification;			
c	The expiration date of credential; and,		8(b)(2)(ii)(A) Type, number, and expiration date of the identification;			
d	Patron's name;		8(b)(2)(ii)(B) Patron's name;	Patron's name; 543.14(b)(2)(ii)(B)		
e	A unique account identifier;		8(b)(2)(ii)(C) A unique account identifier;	A unique account identifier; 543.14(b)(2)(ii)(C)		
f	Date the account was opened; and,		8(b)(2)(ii)(D) Date the account was opened; and,	Date the account was opened; and 543.14(b)(2)(ii)(D)		

REF	CN TICS	542	NIGC Class III Guidance BULLETIN 2018-3	543	REF	Recommended Revisions
	Section 11 - Casino Instruments					Section 11 - Casino Instruments
g	The agent's name;		8(b)(2)(ii)(E) The agent's name.	The agent's name. 543.14(b)(2)(ii)(E)		
3	The patron must sign the account documentation before the agent may activate the account.		8(b)(3) The patron must sign the account documentation before the agent may activate the account.	The patron must sign the account documentation before the agent may activate the account. 543.14(b)(3)		
4	The agent or cashless system must provide the patron deposit account holder with a secure method of access.		8(b)(4) The agent or cashless system must provide the patron deposit account holder with a secure method of access.	The agent or cashless system must provide the patron deposit account holder with a secure method of access. 543.14(b)(4)		
				Adjustments made to the patron deposit accounts must		
D	Patron deposits, withdrawals and adjustments.		8(c) Patron deposits, withdrawals and adjustments.	Patron deposits, withdrawals and adjustments. 543.14(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, identity of the patron and availability of funds. Reliance on a secured Personal Identification Number (PIN) entered by the patron is an acceptable method of verifying identification isdentication.		8(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 isdentication.	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)		
2	Adjustments made to the patron deposit accounts must be performed by an agent.		8(c)(2) Adjustments made to the patron deposit accounts must be performed by an agent.			
3	When a deposit, withdrawal, or adjustment is processed by an agent, a transaction record must be created containing the following information:		8(c)(3) When a deposit, withdrawal, or adjustment is processed by an agent, a transaction record must be created containing the following information:	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)		
a	Same document number on all copies;		8(c)(3)(i) Same document number on all copies;	Same document number on all copies; 543.14(c)(3)(i)		
b	Type of transaction, (deposit, withdrawal, or adjustment);		8(c)(3)(ii) Type of transaction, (deposit, withdrawal, or adjustment);	Type of transaction, (deposit, withdrawal, or adjustment); 543.14(c)(3)(ii)		
c	Name of other identifier of the patron;		8(c)(3)(iii) Name of other identifier of the patron;	Name or other identifier of the patron; 543.14(c)(3)(iii)		
d	The unique account identifier;		8(c)(3)(iv) The unique account identifier;	The unique account identifier; 543.14(c)(3)(iv)		
e	Patron signature for withdrawals, unless a secured method of access is utilized;		8(c)(3)(v) Patron signature for withdrawals, unless a secured method of access is utilized;	Patron signature for withdrawals, unless a secured method of access is utilized; 543.14(c)(3)(v)		
f	For adjustments to the account, the reason for the adjustment;		8(c)(3)(vi) For adjustments to the account, the reason for the adjustment;			
g	Date and time of transaction;		8(c)(3)(vii) Date and time of transaction;	Date and time of transaction; 543.14(c)(3)(vii)		
h	Amount of transaction;		8(c)(3)(viii) Amount of transaction;	Amount of transaction; 543.14(c)(3)(viii)		
i	Nature of deposit or withdrawal or adjustment (e.g., cash, check, chips); and,		8(c)(3)(ix) Nature of deposit, withdrawal, or adjustment (cash, check, chips); and,	Nature of deposit, withdrawal, or adjustment (cash, check, chips); and 543.14(c)(3)(ix)		Nature of deposit, or withdrawal, or adjustment (e.g., cash, check, chips); and,
j	Signature of the agent processing the transaction.		8(c)(3)(x) Signature of the agent processing the transaction.	Signature of the agent processing the transaction. 543.14(c)(3)(x)		
4	When a patron deposits or withdraws funds from a patron deposit account electronically, the following must be recorded:		8(c)(4) When a patron deposits or withdraws funds from a patron deposit account electronically, the following must be recorded:	When a patron deposits or withdraws funds from a patron deposit account electronically, the following must be recorded: 543.14(c)(4)		
a	Date and time of transaction;		8(c)(4)(i) Date and time of transaction;	Date and time of transaction; 543.14(c)(4)(i)		
b	Location (player interface, kiosk);		8(c)(4)(ii) Location (gaming machine, kiosk);	Location (player interface, kiosk); 543.14(c)(4)(ii)		Location (gaming machine/player interface, kiosk);
c	Type of transaction (deposit, withdrawal);		8(c)(4)(iii) Type of transaction (deposit, withdrawal);	Type of transaction (deposit, withdrawal); 543.14(c)(4)(iii)		
d	Amount of transaction; and,		8(c)(4)(iv) Amount of transaction; and,	Amount of transaction; and 543.14(c)(4)(iv)		
e	The unique account identifier.		8(c)(4)(v) The unique account identifier.	The unique account identifier. 543.14(c)(4)(v)		
				Vouchers. Controls must be established and procedures implemented to: Retain payment documentation for reconciliation purposes. (4) Paid vouchers must be maintained in the cashier's accountability for reconciliation purposes. 543.8(i)(1)(iv), (i)(4)		Double check and delete rows.

REF	CN TICS	542	NIGC Class III Guidance	543	REF	Recommended Revisions
	Section 11 - Casino Instruments		BULLETIN 2018-3			Section 11 - Casino Instruments
				When a patron deposits or withdraws funds from a patron deposit account electronically, the following must be recorded: 543.14(c)(4)		
				Adjustments made to the patron deposit accounts must be performed by an agent. 543.14(c)(2)543.14(c)(2)		
				Adjustments made to the patron deposit accounts must be performed by an agent. 543.14(c)(2)		
				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)		
				The unique account identifier; 543.14(c)(3)(iv)		
				Type of transaction, (deposit, withdrawal, or adjustment); 543.14(c)(3)(ii)		
				Name or other identifier of the patron; 543.13(c)(3)(iii)		
				The unique account identifier; 543.14(c)(3)(iv)		
				Date and time of transaction; 543.14(c)(3)(vii)		
				Amount of transaction; 543.14(c)(3)(viii)		
				Nature of deposit, withdrawal, or adjustment (cash, check, chips); and 543.14(c)(3)(ix)		
				For adjustments to the account, the reason for the adjustment; 543.14(c)(3)(vi)		
				Signature of the agent processing the transaction. 543.14(c)(3)(x)		
				<i>Vouchers.</i> Controls must be established and procedures implemented to: Retain payment documentation for reconciliation purposes. (4) Paid vouchers must be maintained in the cashier's accountability for reconciliation purposes. 543.8(i)(1)(iv), (i)(4)		
				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)		
E	Patron deposit account transaction records must be available to the patron upon reasonable request.		8(c)(5) Patron deposit account transaction records must be available to the patron upon reasonable request.	Patron deposit account transaction records must be available to the patron upon reasonable request. 543.14(c)(5)		
F	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.		8(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.	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)		
G	Variances. The operation must establish, as approved by CNGC, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented.		8(d) Variances. The operation must establish, as approved by, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented.			
<b>11.6</b>	<b>Account Access Cards.</b>	542.13(o) <i>Account access cards.</i>				
	For gaming machines that utilize account access cards to activate play of the machine, the following standards shall apply:	542.13(o) For gaming machines that utilize account access cards to activate play of the machine, the following standards shall apply: 542.13(o)				
A	Equipment	542.13(o)(1) <i>Equipment.</i>				
1	A central computer, with supporting hardware and software, to coordinate network activities, provide system interface, and store and manage a player/account database.	542.13(o)(1)(i) A central computer, with supporting hardware and software, to coordinate network activities, provide system interface, and store and manage a player/account database;				

REF	CN TICS	542	NIGC Class III Guidance	543	REF	Recommended Revisions
	Section 11 - Casino Instruments		BULLETIN 2018-3			Section 11 - Casino Instruments
2	A network of contiguous player terminals with touch-screen or button controlled video monitors connected to an electronic selection device and the central computer via a communications network	542.13(o)(1)(ii) A network of contiguous player terminals with touch-screen or button-controlled video monitors connected to an electronic selection device and the central computer via a communications network;				
3	One or more electronic selection devices, utilizing random number generators, each of which selects any combination or combinations of numbers, colors, and/or symbols for a network of player terminals.	542.13(o)(1)(iii) One or more electronic selection devices, utilizing random number generators, each of which selects any combination or combinations of numbers, colors, and/or symbols for a network of player terminals.				
B	Player terminal standards.	542.13(o)(2) <i>Player terminal standards.</i>				
1	The player terminal standards are connected to a game server.	542.13(o)(2)(i) The player terminals are connected to a game server;			1	The player terminals standards are connected to a game server.
2	The game server shall generate and transmit to the bank of player terminals a set random numbers, colors, and/or symbols at regular intervals. The subsequent game results are determined at the player terminal and the resulting information is transmitted to the account server.	542.13(o)(2)(ii) The game server shall generate and transmit to the bank of player terminals a set of random numbers, colors, and/or symbols at regular intervals. The subsequent game results are determined at the player terminal and the resulting information is transmitted to the account server;				
3	The game server shall be housed in a game server room or a secured locked cabinet.	542.13(o)(2)(iii) The game server shall be housed in a game server room or a secure locked cabinet.				
C	Customer account maintenance standards.	542.13(o)(3) <i>Customer account maintenance standards.</i>				
1	A central computer acting as an account server shall provide customer account maintenance and the deposit/withdrawal function of those account balances.	542.13(o)(3)(i) A central computer acting as an account server shall provide customer account maintenance and the deposit/withdrawal function of those account balances;				
2	Customers may access their accounts on the computer system by means of an account access card at the player terminal. Each player terminal may be equipped with a card reader and PIN pad or touch screen array for this purpose.	542.13(o)(3)(ii) Customers may access their accounts on the computer system by means of an account access card at the player terminal. Each player terminal may be equipped with a card reader and personal identification number (PIN) pad or touch screen array for this purpose;				
3	All communications between the player terminal, or bank of player terminals, and the account server shall be encrypted for security reasons.	542.13(o)(3)(iii) All communications between the player terminal, or bank of player terminals, and the account server shall be encrypted for security reasons.				
D	Customer account generation standards.	542.13(o)(4) <i>Customer account generation standards.</i>				
1	A computer file for each customer shall be prepared by a clerk, with no incompatible functions, prior to the customer being issued an account access card to be utilized for machine play. The customer shall select his/her PIN to be used in conjunction with the account access card.	542.13(o)(4)(i) A computer file for each customer shall be prepared by a clerk, with no incompatible functions, prior to the customer being issued an account access card to be utilized for machine play. The customer may select his/her PIN to be used in conjunction with the account access card.				
2	For each customer file, an employee shall:	542.13(o)(4)(ii) For each customer file, an employee shall:				
a	Record the customer's name and current address;	542.13(o)(4)(ii)(A) Record the customer's name and current address;				
b	The date the account was opened; and,	542.13(o)(4)(ii)(B) The date the account was opened; and				
c	At the time the initial deposit is made, account opened, or credit extended, the identity of the customer shall be verified by examination of a valid driver's license or other reliable identity credential.	542.13(o)(4)(ii)(C) At the time the initial deposit is made, account opened, or credit extended, the identity of the customer shall be verified by examination of a valid driver's license or other reliable identity credential.				
3	The clerk shall sign-on with a unique password to a terminal equipped with peripherals required to establish a customer account. Passwords are issued and can only be changed by information technology personnel at the discretion of the Department director and in accordance with Section 20 – Information Technology.	542.13(o)(4)(iii) The clerk shall sign-on with a unique password to a terminal equipped with peripherals required to establish a customer account. Passwords are issued and can only be changed by information technology personnel at the discretion of the department director. (Revised May 11, 2006)				

REF	CN TICS	542	NIGC Class III Guidance	543	REF	Recommended Revisions
	Section 11 - Casino Instruments		BULLETIN 2018-3			Section 11 - Casino Instruments
4	After entering a specified number of incorrect PIN entries at the cage or player terminal, the customer shall be directed to proceed to the appropriate station to obtain a new PIN. If the customer forgets, misplaces or requests a change to their PIN, the same procedures shall apply.	542.13(o)(4)(iv) After entering a specified number of incorrect PIN entries at the cage or player terminal, the customer shall be directed to proceed to a clerk to obtain a new PIN. If a customer forgets, misplaces or requests a change to their PIN, the customer shall proceed to a clerk for assistance. (Revised May 11, 2006)				
E	Deposit of credits standards.	542.13(o)(5) <i>Deposit of credits standards.</i>				
1	The cashier shall sign-on with a unique password to a cashier terminal equipped with peripherals required to complete the credit transactions(s). Passwords are issued and can only be changed by information technology personnel at the discretion of the Department director and in accordance with Section 14 Key and Access Controls.	542.13(o)(5)(i) The cashier shall sign-on with a unique password to a cashier terminal equipped with peripherals required to complete the credit transactions. Passwords are issued and can only be changed by information technology personnel at the discretion of the department director.			1	The cashier shall sign-on with a unique password to a cashier terminal equipped with peripherals required to complete the credit transactions(s). Passwords are issued and can only be changed by information technology personnel at the discretion of the Department director and in accordance with Section <del>14 Key and Access Controls</del> 20 - Information Technology.
2	The customer shall present cash, chips, coin, or cash equivalents, or coupons along with their account access card to a cashier to deposit credits.	542.13(o)(5)(ii) The customer shall present cash, chips, coin or coupons along with their account access card to a cashier to deposit credits.				
3	The cashier shall complete the transaction by entering an account number or utilizing a card scanner that the cashier shall slide the customer's account access card through.	542.13(o)(5)(iii) The cashier shall complete the transaction by utilizing a card scanner that the cashier shall slide the customer's account access card through.				
4	The cashier shall accept the funds from the customer and enter the appropriate amount on the cashier terminal.	542.13(o)(5)(iv) The cashier shall accept the funds from the customer and enter the appropriate amount on the cashier terminal.				
5	A multi-part deposit slip shall be generated by the point-of-sale receipt printer with the following steps:	542.13(o)(5)(v) A multi-part deposit slip shall be generated by the point of sale receipt printer. The cashier shall direct the customer to sign the deposit slip receipt. One copy of the deposit slip shall be given to the customer. The other copy of the deposit slip shall be secured in the cashier's cash drawer.				
a	The cashier shall direct the customer to sign the deposit slip receipt,	542.13(o)(5)(v) A multi-part deposit slip shall be generated by the point of sale receipt printer. The cashier shall direct the customer to sign the deposit slip receipt. One copy of the deposit slip shall be given to the customer. The other copy of the deposit slip shall be secured in the cashier's cash drawer.			a	The cashier shall direct the customer to sign the deposit slip receipt;
b	One copy of the deposit slip shall be given to the customer; and,	542.13(o)(5)(v) A multi-part deposit slip shall be generated by the point of sale receipt printer. The cashier shall direct the customer to sign the deposit slip receipt. One copy of the deposit slip shall be given to the customer. The other copy of the deposit slip shall be secured in the cashier's cash drawer.				
c	The other copy of the deposit slip shall be secured in the cashier's cash drawer.	542.13(o)(5)(v) A multi-part deposit slip shall be generated by the point of sale receipt printer. The cashier shall direct the customer to sign the deposit slip receipt. One copy of the deposit slip shall be given to the customer. The other copy of the deposit slip shall be secured in the cashier's cash drawer.				
6	The cashier shall verify the customer's balance before completing the transaction. The cashier shall secure the funds in their cash drawer and return the account access card to the customer.	542.13(o)(5)(vi) The cashier shall verify the customer's balance before completing the transaction. The cashier shall secure the funds in their cash drawer and return the account access card to the customer.				
7	Alternatively, if a kiosk is utilized to accept a deposit of credits, the CNGC or the gaming operation as approved by the CNGC shall establish and comply with procedures that safeguard the integrity of the kiosk system.	542.13(o)(5)(vii) Alternatively, if a kiosk is utilized to accept a deposit of credits, the Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, shall establish and the gaming operation shall comply with procedures that safeguard the integrity of the kiosk system.				
F	Prize standards.	542.13(o)(6) <i>Prize standards.</i>				
1	Winners at the gaming machines may receive cash, prizes redeemable for cash or merchandise.	542.13(o)(6)(i) Winners at the gaming machines may receive cash, prizes redeemable for cash or merchandise.				

REF	CN TICS	542	NIGC Class III Guidance	543	REF	Recommended Revisions
	Section 11 - Casino Instruments		BULLETIN 2018-3			Section 11 - Casino Instruments
2	If merchandise prizes are to be awarded, the specific type of prize or prizes that may be won shall be disclosed to the player before the game begins.	542.13(o)(6)(ii) If merchandise prizes are to be awarded, the specific type of prize or prizes that may be won shall be disclosed to the player before the game begins.				
3	The redemption period of account access cards, as approved by the CNGC, shall be conspicuously posted in the gaming operation.	542.13(o)(6)(iii) The redemption period of account access cards, as approved by the Tribal gaming regulatory authority, shall be conspicuously posted in the gaming operation.				
G	Credit withdrawal.	542.13(o)(7) <i>Credit withdrawal.</i>				
	The customer shall present their account access card or ticket to the cashier to withdraw their credits. The cashier shall perform the following:	542.13(o)(7) The customer shall present their account access card to a cashier to withdraw their credits. The cashier shall perform the following:				
1	Scan the account access card;	542.13(o)(7)(i) Scan the account access card;				
2	Request the customer to enter their PIN, if the PIN was selected by the customer;	542.13(o)(7)(ii) Request the customer to enter their PIN, if the PIN was selected by the customer;				
3	The cashier shall ascertain the amount the customer wishes to withdraw and enter the amount into the computer;	542.13(o)(7)(iii) The cashier shall ascertain the amount the customer wishes to withdraw and enter the amount into the computer;				
4	A multi-part withdrawal slip shall be generated by the point-of-sale receipt printer. The cashier shall direct the customer to sign the withdrawal slip; and,	542.13(o)(7)(iv) A multi-part withdrawal slip shall be generated by the point of sale receipt printer. The cashier shall direct the customer to sign the withdrawal slip;			4	A multi-part withdrawal slip shall be generated by the point-of-sale receipt printer. The cashier shall direct the customer to sign the withdrawal slip; <del>and,</del>
5	The cashier shall verify that the account access card and the customer match by:	542.13(o)(7)(v) The cashier shall verify that the account access card and the customer match by:				
a	Comparing the customer to image on the computer screen;	542.13(o)(7)(v)(A) Comparing the customer to image on the computer screen;				
b	Comparing the customer to image on the customer's picture identification; or	542.13(o)(7)(v)(B) Comparing the customer to image on customer's picture ID; or				
c	Comparing the customer signature on the withdrawal slip to signature on the computer screen.	542.13(o)(7)(v)(C) Comparing the customer signature on the withdrawal slip to signature on the computer screen.				
6	The cashier shall verify the customer's balance before completing the transaction. The cashier shall pay the customer the appropriate amount, issue the customer the original withdrawal slip, and return the account access card to the customer.	542.13(o)(7)(vi) The cashier shall verify the customer's balance before completing the transaction. The cashier shall pay the customer the appropriate amount, issue the customer the original withdrawal slip and return the account access card to the customer;			6	The cashier shall verify the customer's balance before completing the transaction. The cashier shall pay the customer the appropriate amount, issue the customer the original withdrawal slip, and return the account access card to the customer;
7	The copy of the withdrawal slip shall be placed in the cash drawer. All account transactions shall be accurately tracked by the account server computer system. The copy of the withdrawal slip shall be forwarded to the accounting department at the end of the gaming day.	542.13(o)(7)(vii) The copy of the withdrawal slip shall be placed in the cash drawer. All account transactions shall be accurately tracked by the account server computer system. The copy of the withdrawal slip shall be forwarded to the accounting department at the end of the gaming day; and			7	The copy of the withdrawal slip shall be placed in the cash drawer. All account transactions shall be accurately tracked by the account server computer system. The copy of the withdrawal slip shall be forwarded to the accounting department at the end of the gaming day; and
8	In the event the imaging function is temporarily disabled, customers shall be required to provide positive identification for cash withdrawal transactions at the cashier stations.	542.13(o)(7)(viii) In the event the imaging function is temporarily disabled, customers shall be required to provide positive ID for cash withdrawal transactions at the cashier stations.				
11.7	<b>Smart Cards.</b>	<b>Smart cards.</b>				
	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.	542.13(p) All smart cards (i.e., cards that possess the means to electronically store and retrieve data) that maintain the only source of account data are prohibited.	8(b)(1)			
11.8	<b>Coupon Standards.</b>					

REF	CN TICS	542	NIGC Class III Guidance	543	REF	Recommended Revisions
	<b>Section 11 - Casino Instruments</b>		<b>BULLETIN 2018-3</b>			<b>Section 11 - Casino Instruments</b>
	Any program for the exchange of coupons for chips, tokens, and/or another coupon program shall be approved by the CNGC prior to implementation. If approved, the gaming operation shall establish and comply with procedures that account for and control such programs.	<b>Coupon standards.</b> Any program for the exchange of coupons for chips, tokens, and/or another coupon program shall be approved by the Tribal gaming regulatory authority prior to implementation. If approved, the gaming operation shall establish and comply with procedures that account for and control such programs. 542.14(f)		543.2 <i>Coupon.</i> 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.  543.18(h)(1) <i>Vouchers.</i> Controls must be established and procedures implemented to:		



REF	Section 12 - Drop & Count	542 General Standards	542.21 Table Games	542.31 Table Games	542.41 Table Games	542.21 Gaming Machines	542.31 Gaming Machines	542.41 Gaming Machines	NIGC Class III Guidance BULLETIN 2018-3 §12	543 General Standards	543 Card Games	543 Player Interfaces	543 Kiosks	Recommended Revisions	
12.1	<b>General Standards</b>								12(a) Supervision must be provided for drop and count as needed by an agent(s) with authority equal to or greater than those being supervised.	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)				<del>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.</del>	
A		542.21(a); 542.31(a); 542.41(a) <b>Computer applications.</b> For any computer applications utilized, alternate documentation and/or procedures that provide at least the level of control described by the standards in this section, as approved by the Tribal gaming regulatory authority, will be acceptable.													
B	Drop and Count Schedule														
1	All table games/card games drop boxes and financial instrument storage components may be removed only at the time previously designated by the gaming operation and reported to the CNGC. If an emergency drop is required, surveillance must be notified before the drop is conducted and the CNGC must be informed within twenty-four hours of the emergency drop.					<b>All bill acceptor canisters shall be removed only at the time previously designated by the gaming operation and reported to the Tribal gaming regulatory authority, except for emergency drops. 542.21(e)(2)</b>	<b>All bill acceptor canisters shall be removed only at the time previously designated by the gaming operation and reported to the Tribal gaming regulatory authority, except for emergency drops. 542.31(e)(2)</b>	<b>All bill acceptor canisters shall be removed only at the time previously designated by the gaming operation and reported to the Tribal gaming regulatory authority, except for emergency drops. 542.41(e)(2)</b>	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.  12(e)(3) All financial instrument storage components may be removed only at the time previously designated by the gaming operation and reported to the TGRA. If an emergency drop is required, surveillance must be notified before the drop is conducted and the TGRA must be informed within a timeframe approved by the TGRA.	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)	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)			<del>All table games/card games drop boxes and financial casino instrument storage components (CISC) may be removed only at the time previously designated by the gaming operation and reported to the CNGC. If an emergency drop is required, surveillance must be notified before the drop is conducted and the CNGC must be informed within twenty-four hours of the emergency drop.</del>	
C	Security Over the Drop and Count.													Security Over the Drop and Count	
1	Security shall be provided over the financial instrument storage components at all times during the drop process.								12(e)(4)(i) Security must be provided for the financial instrument storage components removed from gaming machines and awaiting transport to the count room.					Security shall be provided over the <del>financial instrument storage components</del> CISC at all times during the drop process.	
D	Surveillance of the Drop and Count													C	
1	Surveillance must be notified when the drop is to begin so that surveillance may monitor the activities.		542.31(b)(6) <b>Surveillance shall be notified when the drop is to begin so that surveillance may monitor the activities.</b>	542.41(b)(6) <b>Surveillance shall be notified when the drop is to begin so that surveillance may monitor the activities.</b>		<b>Surveillance shall be notified when the drop is to begin so that surveillance may monitor the activities. 542.31(e)(3)</b>	<b>Surveillance shall be notified when the drop is to begin so that surveillance may monitor the activities. 542.41(e)(3)</b>		12(d)(1) Surveillance must be notified when the drop is to begin so that surveillance may monitor the activities.  12(e)(1) Surveillance must be notified when the drop is to begin so that surveillance may monitor the activities.  12(h)(1) Surveillance must be notified prior to the financial instrument storage components or currency	Surveillance must be notified when the drop is to begin so that surveillance may monitor the activities. 543.17(d)(1)	Surveillance must be notified when the drop is to begin so that surveillance may monitor the activities. 543.17(e)(1)	Surveillance must be notified prior to the financial instrument storage components or currency cassettes being accessed in a kiosk. 543.17(h)(1)			
2	For Tier B gaming operations, the count shall be viewed live, or on video recording and/or digital record, within seven (7) days by an employee independent of the count.	542.31(c)(1)(i) <b>Soft count personnel.</b> The table game soft count and the gaming machine bill acceptor count shall be performed by a minimum of two employees. (i) The count shall be viewed live, or on video recording and/or digital record, within seven (7) days by an employee independent of the count.					<b>Soft count personnel.</b> The table game soft count and the gaming machine bill acceptor count shall be performed by a minimum of two employees. (i) The count shall be viewed live, or on video recording and/or digital record, within seven (7) days by an employee independent of the count. 542.31(c)(1)(i)								For Tier B gaming operations, the count shall be viewed live, or on video recording and/or digital record, within seven (7) days by an <del>employee</del> agent independent of the count.
3	Count room personnel shall not be allowed to exit or enter the count room during the count except for emergencies or scheduled breaks. Surveillance shall be notified whenever count room personnel exit or enter the count room during the count.	542.21(c)(2) <b>Count room personnel shall not be allowed to exit or enter the count room during the count except for emergencies or scheduled breaks. At no time during the count shall there be fewer than two employees in the count room until the drop proceeds have been accepted into cage/vault accountability.</b>  542.31(c)(2); 542.41(c)(2) <b>Count room personnel shall not be allowed to exit or enter the count room during the count except for emergencies or scheduled breaks. At no time during the count shall there be fewer than three employees in the count room until the drop proceeds have been accepted into cage/vault accountability. Surveillance shall be notified whenever count room personnel exit or enter the count room during the count.</b>							12(b)(1) Count team agents may not exit or enter the count room during the count except for emergencies or scheduled breaks.  12(b)(2) Surveillance must be notified whenever count room agents exit or enter the count room during the count.	Count team agents may not exit or enter the count room during the count except for emergencies or scheduled breaks. 543.17(b)(1)  Surveillance must be notified whenever count room agents exit or enter the count room during the count. 543.17(b)(2)				Count room <del>personnel</del> agents shall not be allowed to exit or enter the count room during the count except for emergencies or scheduled breaks. Surveillance shall be notified whenever count room <del>personnel</del> agents exit or enter the count room during the count.	
4	For the Count rooms:														
a	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								15(c)(7)(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					<del>For the Count rooms:</del> <del>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</del>	
b	The surveillance system must provide coverage of count equipment with sufficient clarity to view any attempted manipulation of the recorded data.								15(c)(7)(ii) The surveillance system must provide coverage of count equipment with sufficient clarity to view any attempted manipulation of the recorded data.					<del>The surveillance system must provide coverage of count equipment with sufficient clarity to view any attempted manipulation of the recorded data.</del>	
E	Access to Count Room													D	

REF		542 General Standards	542.21 Table Games	542.31 Table Games	542.41 Table Games	542.21 Gaming Machines	542.31 Gaming Machines	542.41 Gaming Machines	NIGC Class III Guidance	543 General Standards	543 Card Games	543 Player Interfaces	543 Kiosks	Recommended Revisions
1	Controls must be established and procedures implemented to limit access to the count room/main trap during the count process to members of the drop and count teams, authorized observers, supervisors for resolution of problems, and authorized maintenance personnel.		542.21(d)(2) Access to the count room during the count shall be restricted to members of the drop and count teams, with the exception of authorized observers, supervisors for resolution of problems, and authorized maintenance personnel.	542.31(d)(2) Access to the count room during the count shall be restricted to members of the drop and count teams, with the exception of authorized observers, supervisors for resolution of problems, and authorized maintenance personnel.	542.41(d)(2) Access to the count room during the count shall be restricted to members of the drop and count teams, with the exception of authorized observers, supervisors for resolution of problems, and authorized maintenance personnel.	Access to the count room during the count shall be restricted to members of the drop and count teams, with the exception of authorized observers, supervisors for resolution of problems, and authorized maintenance personnel. 542.21(f)(2)	Access to the count room during the count shall be restricted to members of the drop and count teams, with the exception of authorized observers, supervisors for resolution of problems, and authorized maintenance personnel. 542.31(f)(2)	Access to the count room during the count shall be restricted to members of the drop and count teams, with the exception of authorized observers, supervisors for resolution of problems, and authorized maintenance personnel. 542.41(f)(2)	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:  12(f)(3) Access to the count room during the count must be restricted to members of the drop and count teams, with the exception of authorized observers, supervisors for resolution of problems, and authorized maintenance personnel.  12(g)(3) Access to the count room during the count must be restricted to members of the drop and count teams, with the exception of authorized observers, supervisors for resolution of problems, and authorized maintenance personnel.	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)	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)	Access to the count room during the count shall be restricted to members of the drop and count teams, with the exception of authorized observers, supervisors for resolution of problems, and authorized maintenance personnel. 543.17(g)(3)		Controls must be established and procedures implemented to limit physical access to the count room/main trap during the count process to members of the drop and count teams, authorized observers, supervisors for resolution of problems, and authorized maintenance personnel.
2	Access to stored full financial instrument storage components must be restricted to:		542.21(d)(15) Access to stored, full table game drop boxes shall be restricted to authorized members of the drop and count teams.	542.21(d)(15) Access to stored, full table game drop boxes shall be restricted to authorized members of the drop and count teams.	542.41(d)(15) Access to stored, full table game drop boxes shall be restricted to authorized members of the drop and count teams.	Access to stored bill acceptor canisters, full or empty, shall be restricted to: 542.21(f)(11)	Access to stored bill acceptor canisters, full or empty, shall be restricted to: 542.31(f)(11)	Access to stored bill acceptor canisters, full or empty, shall be restricted to: 542.41(f)(11)	12(f)(1) Gaming machine financial instrument count standards. Access to stored, full table game drop boxes must be restricted to:  12(g)(1) Gaming machine financial instrument count standards. Access to stored full financial instrument storage components must be restricted to:		Card room count standards. Access to stored, full card game drop boxes must be restricted to: 543.17(f)(1)	Player interface instrument count standards. Access to stored full financial instrument storage components must be restricted to: 543.17(g)(1)		Access to stored full financial instrument storage components CISC must be restricted to:
a	Authorized members of the drop and count teams; and				542.41(d)(15) Access to stored, full table game drop boxes shall be restricted to authorized members of the drop and count teams.	Authorized members of the drop and count teams; and 542.21(f)(11)(i)	Authorized members of the drop and count teams; and 542.31(f)(11)(i)	Authorized members of the drop and count teams; and 542.41(f)(11)(i)	12(f)(1)(i) Authorized members of the drop and count teams; and  12(g)(1)(i) Authorized members of the drop and count teams; and		Authorized members of the drop and count teams; and 543.17(f)(1)(i)	Authorized members of the drop and count teams; and 543.17(g)(1)(i)		Authorized members agents of the drop and count teams; and
b	In an emergency, authorized persons for the resolution of a problem.					Authorized personnel in an emergency for resolution of problems. 542.21(f)(11)(ii)	Authorized personnel in an emergency for resolution of problems. 542.31(f)(11)(ii)	Authorized personnel in an emergency for resolution of problems. 542.41(f)(11)(ii)	12(f)(1)(ii) In an emergency, authorized persons for the resolution of a problem.  12(g)(1)(ii) In an emergency, authorized persons for the resolution of a problem.		In an emergency, authorized persons for the resolution of a problem. 543.17(f)(1)(ii)	In an emergency, authorized persons for the resolution of a problem. 543.17(g)(1)(ii)		
f	Extraneous Items and Count Room Standards. CNGC, or the gaming operation as approved by CNGC, shall establish and the gaming operation shall comply with procedures to address the transporting of extraneous items, such as coats, purses, and/or boxes, into and out of the cage, coin room, count room, and/or vault.								12(b)(3) The count team policy, at a minimum, must address the transportation of extraneous items such as personal belongings, tool boxes, beverage containers, etc., into or out of the count room.  10(i)(2) Limit the transportation of extraneous items such as personal belongings, tool boxes, beverage containers, etc., into and out of the cage.	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)				E Extraneous Items and Count Room Standards. CNGC, or the gaming operation as approved by CNGC, shall establish and the gaming operation shall comply with procedures to address the transporting of extraneous items, such as coats, purses, beverage containers, and/or tool boxes, into and out of the cage, coin room, count room, and/or vault.
<b>12.2 Drop Standards</b>														
<b>A Table Games/Card Game Drop</b>														
1	Controls must be established and procedures implemented to ensure security of the drop process. Such controls must include the standards contained in this Section 12.2(A).								12(d) Table game drop standards. Controls must be established and procedures implemented to ensure security of the drop process. Such controls must include the following:		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)			
											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)			2 At least two agents must be involved in the removal of the CISC, at least one of whom is independent of the card games department.
2	Table Games/Card game drop boxes/financial instrument storage components 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.		542.21(b)(4) The transporting of table game drop boxes shall be performed by a minimum of two persons, at least one of whom is independent of the pit shift being dropped.	542.31(b)(4) The transporting of table game drop boxes shall be performed by a minimum of two persons, at least one of whom is independent of the pit shift being dropped.	542.41(b)(4) The transporting of table game drop boxes shall be performed by a minimum of two persons, at least one of whom is independent of the pit shift being dropped.				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 table games department.					3 Table Games/Card game drop boxes/financial instrument storage components CISC must be removed and 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 and department being dropped, until the count takes place.
3	Once the drop is started, it must be a continuous process until finished.		Table game drop standards. The setting out of empty table game drop boxes and the drop shall be a continuous process. 542.21(b)(1)	Table game drop standards. The setting out of empty table game drop boxes and the drop shall be a continuous process. 542.31(b)(1)	Table game drop standards. The setting out of empty table game drop boxes and the drop shall be a continuous process. 542.41(b)(1)				Once the drop is started, it must continue until finished. 12(d)(3)		Once the drop is started, it must continue until finished. 543.17(d)(3)			4
4	At the end of each shift.		At the end of each shift: 542.21(b)(2)	At the end of each shift: 542.31(b)(2)	At the end of each shift: 542.41(b)(2)						At the end of each shift: 543.17(d)(5)			5
a	All locked card game drop boxes / financial instrument storage components must be removed from the tables by an agent independent of the card game shift being dropped.		All locked table game drop boxes shall be removed from the tables by a person independent of the pit shift being dropped. 542.21(b)(2)(i)	All locked table game drop boxes shall be removed from the tables by a person independent of the pit shift being dropped. 542.31(b)(2)(i)	All locked table game drop boxes shall be removed from the tables by a person independent of the pit shift being dropped. 542.41(b)(2)(i)				All locked table game drop boxes must be removed from the tables by an agent independent of the table game shift being dropped. 12(d)(5)		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)			All locked card game drop boxes/financial instrument storage components CISC must be removed from the tables by an agent independent of the pit/card game shift being dropped.
b	A separate drop box/financial instrument storage component shall be placed on each table opened at any time during each shift or a gaming operation may utilize a single drop box/financial instrument storage component with separate openings and compartments for each shift.								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 12(d)(6)					6 A separate drop box/financial instrument storage component shall be placed on each table opened at any time during each shift or a gaming operation may utilize a single drop box/financial instrument storage component with separate openings and compartments for each shift.

REF		542 General Standards	542.21 Table Games	542.31 Table Games	542.41 Table Games	542.21 Gaming Machines	542.31 Gaming Machines	542.41 Gaming Machines	NIGC Class III Guidance	543 General Standards	543 Card Games	543 Player Interfaces	543 Kiosks	Recommended Revisions
c	For any tables opened during the shift, a separate drop box/financial instrument storage component must be placed on each table, or a gaming operation may utilize a single drop box / financial instrument storage component with separate openings and compartments for each shift; and		A separate drop box shall be placed on each table opened at any time during each shift or a gaming operation may utilize a single drop box with separate openings and compartments for each shift; and 542.21(b)(2)(ii)	A separate drop box shall be placed on each table opened at any time during each shift or a gaming operation may utilize a single drop box with separate openings and compartments for each shift; and 542.31(b)(2)(ii)	A separate drop box shall be placed on each table opened at any time during each shift or a gaming operation may utilize a single drop box with separate openings and compartments for each shift; and 542.41(b)(2)(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 12(d)(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 543.17(d)(5)(ii)			b For any tables opened during the shift, a separate <del>drop box/financial instrument storage component</del> CISC must be placed on each table, or a gaming operation may utilize a single <del>drop box/financial instrument storage component</del> CISC with separate openings and compartments for each shift; and
d	Table Games/Card game drop boxes/financial instrument storage components must be transported directly to the count room or other equivalently secure area with comparable controls 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. The drop boxes / financial instrument storage components shall be locked in a secure manner until the count takes place.		Upon removal from the tables, table game drop boxes shall be transported directly to the count room or other equivalently secure area with comparable controls and locked in a secure manner until the count takes place. 542.21(b)(2)(iii)	Upon removal from the tables, table game drop boxes shall be transported directly to the count room or other equivalently secure area with comparable controls and locked in a secure manner until the count takes place. 542.31(b)(2)(iii)	Upon removal from the tables, table game drop boxes shall be transported directly to the count room or other equivalently secure area with comparable controls and locked in a secure manner until the count takes place. 542.41(b)(2)(iii)				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. 12(d)(7)		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)			c <del>Table Games/Card game drop boxes/financial instrument storage components</del> CISC must be transported directly to the count room or other equivalently secure area with comparable controls 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. The <del>drop boxes / financial instrument storage components</del> CISC shall be locked in a secure manner until the count takes place.
5	All tables that were not open during a shift and therefore not part of the drop must be documented.		<del>If drop boxes are not placed on all tables, then the pit department shall document which tables were open during the shift. 542.21(b)(3).</del>	<del>If drop boxes are not placed on all tables, then the pit department shall document which tables were open during the shift. 542.31(b)(3).</del>	<del>If drop boxes are not placed on all tables, then the pit department shall document which tables were open during the shift. 542.41(b)(3).</del>				All tables that were not open during a shift and therefore not part of the drop must be documented. 12(d)(8)		All tables that were not open during a shift and therefore not part of the drop must be documented. 543.17(d)(6)			6 All <del>card</del> tables that were not open during a shift and therefore not part of the drop must be documented.
6	All table game/card game drop boxes / financial instrument storage components 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.		All table game drop boxes shall be posted with a number corresponding to a permanent number on the gaming table and marked to indicate game, table number, and shift. 542.21(b)(5)	All table game drop boxes shall be posted with a number corresponding to a permanent number on the gaming table and marked to indicate game, table number, and shift. 542.31(b)(5)	All table game drop boxes shall be posted with a number corresponding to a permanent number on the gaming table and marked to indicate game, table number, and shift. 542.41(b)(5)				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. 12(d)(9)		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)			7 All <del>table game/card game drop boxes / financial instrument storage components</del> CISC 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.
7	If drop boxes / financial instrument storage components are not placed on all tables, then the pit department shall document which tables were open during the shift.		<del>If drop boxes are not placed on all tables, then the pit department shall document which tables were open during the shift. 542.21(b)(3)</del>	<del>If drop boxes are not placed on all tables, then the pit department shall document which tables were open during the shift. 542.31(b)(3)</del>	<del>If drop boxes are not placed on all tables, then the pit department shall document which tables were open during the shift. 542.41(b)(3)</del>									8 <del>If drop boxes / financial instrument storage components</del> CISC are not placed on all tables, then the pit department shall document which tables were open during the shift.
8	Gaming Machines and Financial Instrument Storage Component Drop					<del>Gaming machine bill acceptor drop standards.</del>	<del>Gaming machine bill acceptor drop standards.</del>	<del>Gaming machine bill acceptor drop standards.</del>	(e) Gaming machine and financial instrument storage component drop standards.					<del>Gaming Machines and Financial Instrument Storage Component CISC Drop</del>
1	For Tiers A and B gaming operations, at least two agents must be involved in the removal of the gaming machine storage component drop, at least one of whom is independent of the gaming machine department. For Tier C gaming operations, a minimum of three employees shall be involved in the removal of the gaming machine drop, at least one of whom is independent of the gaming machine department.					<del>A minimum of two employees shall be involved in the removal of the gaming machine drop, at least one of whom is independent of the gaming machine department. 542.21(e)(1)</del>	<del>A minimum of two employees shall be involved in the removal of the gaming machine drop, at least one of whom is independent of the gaming machine department. 542.31(e)(1)</del>	<del>A minimum of three employees shall be involved in the removal of the gaming machine drop, at least one of whom is independent of the gaming machine department. 542.41(e)(1)</del>	At least two agents must be involved in the removal of the gaming machine and financial instrument storage component drop, at least one of whom is independent of the gaming machine department. 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 card games department. 543.17(d)(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)		For Tiers A and B gaming operations, at least two agents must be involved in the removal/transportation of the gaming machine storage component container drop, at least one of whom is independent of the gaming machine department. For Tier C gaming operations, a minimum of three employees agents shall be involved in the removal of the gaming machine drop, at least one of whom is independent of the gaming machine department.
2	The financial instrument storage components must be removed by an agent 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.		The bill acceptor canisters shall be removed by a person independent of the gaming machine department then transported directly to the count room or other equivalently secure area with comparable controls and locked in a secure manner until the count takes place. 542.21(e)(3)			<del>The bill acceptor canisters shall be removed by a person independent of the gaming machine department then transported directly to the count room or other equivalently secure area with comparable controls and locked in a secure manner until the count takes place. 542.21(e)(3)</del>	<del>The bill acceptor canisters shall be removed by a person independent of the gaming machine department then transported directly to the count room or other equivalently secure area with comparable controls and locked in a secure manner until the count takes place. 542.31(e)(4)</del>	<del>The bill acceptor canisters shall be removed by a person independent of the gaming machine department then transported directly to the count room or other equivalently secure area with comparable controls and locked in a secure manner until the count takes place. 542.41(e)(4)</del>	The financial instrument storage components must be removed by an agent 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. 12(e)(4)			The financial instrument storage components must be removed by an agent independent of the player interface department, then transported directly to the count room or other equivalently secure area with comparable controls and locked in a secure manner until the count takes place. 543.17(e)(4)		<del>The financial instrument storage components</del> CISC must be removed by an agent 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.
3	Security must be provided for the financial instrument storage components removed from player interfaces and awaiting transport to the count room.		Security shall be provided over the bill acceptor canisters removed from the gaming machines and awaiting transport to the count room. 542.21(e)(3)(i)  Security shall be provided over the buckets removed from the gaming machine drop cabinets and awaiting transport to the count room. 542.21(e)(3)(ii)			Security shall be provided over the bill acceptor canisters removed from the gaming machines and awaiting transport to the count room. 542.21(e)(3)(i)	Security shall be provided over the bill acceptor canisters removed from the gaming machines and awaiting transport to the count room. 542.31(e)(4)(i)	Security shall be provided over the bill acceptor canisters removed from the gaming machines and awaiting transport to the count room. 543.41(e)(4)(i)	Security must be provided for the financial instrument storage components removed from gaming machines and awaiting transport to the count room. 12(e)(4)(i)			Security must be provided for the financial instrument storage components removed from player interfaces and awaiting transport to the count room. 543.17(e)(4)(i)		<del>Security must be provided for the financial instrument storage components removed from player interfaces and awaiting transport to the count room.</del>
4	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.		The transporting of bill acceptor canisters shall be performed by a minimum of two persons, at least one of whom is independent of the gaming machine department. 542.21(e)(3)(ii)			The transporting of bill acceptor canisters shall be performed by a minimum of two persons, at least one of whom is independent of the gaming machine department. 542.21(e)(3)(ii)	The transporting of bill acceptor canisters shall be performed by a minimum of two persons, at least one of whom is independent of the gaming machine department. 542.31(e)(4)(ii)	The transporting of bill acceptor canisters shall be performed by a minimum of two persons, at least one of whom is independent of the gaming machine department. 542.41(e)(4)(ii)	Transportation of financial instrument storage components must be performed by a minimum of two agents, at least one of whom is independent of the gaming machine department. 12(e)(4)(ii)			Transportation of financial instrument storage components must be performed by a minimum of two agents, at least one of whom is independent of the player interface department. 543.17(e)(4)(ii)		<del>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.</del>
5	All financial instrument storage components must be posted with a number corresponding to a permanent number on the player interface.		All bill acceptor canisters shall be posted with a number corresponding to a permanent number on the gaming machine. 542.21(e)(4)			All bill acceptor canisters shall be posted with a number corresponding to a permanent number on the gaming machine. 542.21(e)(4)	All bill acceptor canisters shall be posted with a number corresponding to a permanent number on the gaming machine. 542.31(e)(5)	All bill acceptor canisters shall be posted with a number corresponding to a permanent number on the gaming machine. 542.41(e)(5)	All financial instrument storage components must be posted with a number corresponding to a permanent number on the gaming machine. 12(e)(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)		3 All <del>financial instrument storage components</del> CISC must be posted with a number corresponding to a permanent number on the player interface.
12.3	Count Standards		542.21	542.31	542.41									
A	Count Team								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: 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)			
1	For instances in which the number of count team members refer to three (3) employees, Tier A and B gaming operations may utilize two (2) employee as provided for in the gaming operation's SICs.		<del>The table game soft count and gaming machine bill acceptor count shall be performed by a minimum of two employees. 542.21(c)(1)</del>	<del>The table game soft count and gaming machine bill acceptor count shall be performed by a minimum of two employees. 542.31(c)(1)</del>					For Tier A and B operations, all counts must be performed by at least two agents. For Tier C operations, all counts must be performed by at least three agents. 12(c)(1)  For Tier A and B operations, at no time during the count can there be fewer than two count team agents in the count room until the drop proceeds have been accepted into cage/vault accountability. 12(c)(2)		For Tier A and B operation, all counts must be performed by at least two agents. For Tier C operations, all counts must be performed by at least three agents. 543.17(c)(1)			For instances in which the number of count team members refer to three (3) employees agents, Tier A and B gaming operations may utilize two (2) employees agents with no fewer than two (2) agents in the count room until the drop proceeds have been accepted into cage/vault accountability. <del>as provided for in the gaming operation's SICs.</del>

REF		542 General Standards	542.21 Table Games	542.31 Table Games	542.41 Table Games	542.21 Gaming Machines	542.31 Gaming Machines	542.41 Gaming Machines	NIGC Class III Guidance	543 General Standards	543 Card Games	543 Player Interfaces	543 Kiosks	Recommended Revisions
2	For Tier C gaming operations, all counts must be performed by a minimum of three (3) employees and no fewer than three (3) employees may be in the count room until the drop proceeds have been accepted into cage/vault accountability.				<b>The table game soft count and gaming machine bill acceptor count shall be performed by a minimum of three employees. 542.41(c)(1)</b>				For Tier C operations, all counts must be performed by at least three agents. 12(c)(1)  For Tier C operations, at no time during the count can there be fewer than three count team agents in the count room until the drop proceeds have been accepted into cage/vault accountability. 12(c)(2)	For Tier A and B operations, at no time during the count can there be fewer than two count team agents in the count room until the drop proceeds have been accepted into cage/vault accountability. For Tier C operations, at no time during the count can there be fewer than three count team agents in the count room until the drop proceeds have been accepted into cage/vault accountability. 543.17(c)(2)				For Tier C gaming operations, all counts must be performed by a minimum of three (3) <del>employees</del> agents and no fewer than three (3) <del>employees</del> agents may be in the count room until the drop proceeds have been accepted into cage/vault accountability.
3	Count room personnel are not allowed to exit or enter the count room during the count except for emergencies or scheduled breaks. Surveillance must be notified of each time.								Count team agents may not exit or enter the count room during the count except for emergencies or scheduled breaks. 12(b)(1)					<del>Count room personnel are not allowed to exit or enter the count room during the count except for emergencies or scheduled breaks. Surveillance must be notified of each time.</del>
4	Count team members must be rotated on a routine basis such that the count team is not consistently the same three (3) persons more than four (4) days per week. This standard shall not apply to gaming operations that utilize more than three persons on the count team.	<b>Count team members shall be rotated on a routine basis such that the count team is not consistently the same two persons more than four (4) days per week. This standard shall not apply to gaming operations that utilize a count team of more than two persons. 542.21(c)(3)</b>  <b>Count team members shall be rotated on a routine basis such that the count team is not consistently the same two persons more than four (4) days per week. This standard shall not apply to gaming operations that utilize a count team of more than two persons. 542.31(c)(3)</b>  <b>Count team members shall be rotated on a routine basis such that the count team is not consistently the same three persons more than four (4) days per week. This standard shall not apply to gaming operations that utilize a count team of more than three persons. 542.41(c)(3)</b>							For Tier A and B operations, count team agents must be rotated on a routine basis such that the count team is not consistently the same two agents more than four days per week. This standard does not apply to gaming operations that utilize a count team of more than two agents. For Tier C operations, count team agents must be rotated on a routine basis such that the count team is not consistently the same three agents more than four days per week. This standard does not apply to gaming operations that utilize a count team of more than three agents. 12(c)(3)	For Tier A and B operations, count team agents must be rotated on a routine basis such that the count team is not consistently the same two agents more than four days per week. This standard does not apply to gaming operations that utilize a count team of more than two agents. For Tier C operations, count team agents must be rotated on a routine basis such that the count team is not consistently the same three (3) agents more than four (4) days per week. This standard shall not apply to gaming operations that utilize a count team of more than three agents. 543.17(c)(3)				For Tier A and B operations, count team agents must be rotated on a routine basis such that the count team is not consistently the same two agents more than four days per week. This standard does not apply to gaming operations that utilize a count team of more than two agents. For Tier C operations, count team members must be rotated on a routine basis such that the count team is not consistently the same three (3) <del>persons</del> agents more than four (4) days per week. This standard shall not apply to gaming operations that utilize more than three <del>persons</del> agents on the count team.
5	Functions performed by the count team members must be rotated on a routine basis.								Functions performed by count team agents must be rotated on a routine basis. 12(c)(4)	Functions performed by the count team members must be rotated on a routine basis. 543.17(c)(4)				Functions performed by the count team <del>members</del> agents must be rotated on a routine basis.
6	Count team agents must be independent of the department being reviewed and 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.	<b>The count team shall be independent of transactions being reviewed and counted. The count team shall be independent of the cage/vault departments, however, a dealer or a cage cashier may be used if this person is not allowed to perform the recording function. An accounting representative may be used if there is an independent audit of all soft count documentation. 542.21(c)(4); 542.31(c)(4)</b>  <b>The count team shall be independent of transactions being reviewed and counted. The count team shall be independent of the cage/vault departments, however, an accounting representative may be used if there is an independent audit of all soft count documentation. 542.41(c)(4)</b>							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. 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)				Count team agents must be independent of the department being reviewed and counted <del>and independent of the cage/vault department. A cage cashier/dealer 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.</del>
B	The Table Game/Cards and financial instrument storage component count must be performed in a designated count room or other equivalently secure area with comparable controls.		<b>Table game soft count standards. The table game soft count shall be performed in a soft count room or other equivalently secure area with comparable controls. 542.21(d)(1)</b>	<b>Table game soft count standards. The table game soft count shall be performed in a soft count room or other equivalently secure area with comparable controls. 542.31(d)(1)</b>	<b>Table game soft count standards. The table game soft count shall be performed in a soft count room or other equivalently secure area with comparable controls. 542.41(d)(1)</b>	<b>Gaming machine bill acceptor count standards. The gaming machine bill acceptor count shall be performed in a soft count room or other equivalently secure area with comparable controls. 542.21(f)(1)</b>	<b>Gaming machine bill acceptor count standards. The gaming machine bill acceptor count shall be performed in a soft count room or other equivalently secure area with comparable controls. 542.31(f)(1)</b>	<b>Gaming machine bill acceptor count standards. The gaming machine bill acceptor count shall be performed in a soft count room or other equivalently secure area with comparable controls. 542.41(f)(1)</b>	The table game count must be performed in a count room or other equivalently secure area with comparable controls. 12(f)(2)  The gaming machine financial instrument count must be performed in a count room or other equivalently secure area with comparable controls. 12(g)(2)		The card game count must be performed in a count room or other equivalently secure area with comparable controls. 543.17(f)(2)	The player interface financial instrument count must be performed in a count room or other equivalently secure area with comparable controls. 543.17(g)(2)		<del>The Table Game/Cards/Kiosk and casino financial instrument storage container components</del> All counts must be performed in a designated count room or other equivalently secure area with comparable controls.
C	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.								Count equipment and systems must be tested, with the results documented, before the first count begins, to ensure the accuracy of the equipment. 12(f)(5)  Count equipment and systems must be tested, and the results documented, before the first count begins, to ensure the accuracy of the equipment. 12(g)(6)		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)	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)		
D	If counts from various revenue centers and kiosks occur simultaneously in the count room, procedures shall be in effect that prevent the commingling of funds from different revenue centers.		<b>If counts from various revenue centers occur simultaneously in the count room, procedures shall be in effect that prevent the commingling of funds from different revenue centers. 542.21(d)(3)</b>	<b>If counts from various revenue centers occur simultaneously in the count room, procedures shall be in effect that prevent the commingling of funds from different revenue centers. 542.31(d)(3)</b>	<b>If counts from various revenue centers occur simultaneously in the count room, procedures shall be in effect that prevent the commingling of funds from different revenue centers. 542.41(d)(3)</b>	<b>If counts from various revenue centers occur simultaneously in the count room, procedures shall be in effect that prevent the commingling of funds from different revenue centers. 542.21(f)(3)</b>	<b>If counts from various revenue centers occur simultaneously in the count room, procedures shall be in effect that prevent the commingling of funds from different revenue centers. 542.31(f)(3)</b>	<b>If counts from various revenue centers occur simultaneously in the count room, procedures shall be in effect that prevent the commingling of funds from different revenue centers. 542.41(f)(3)</b>	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. 12(f)(4)  If counts from various revenue centers occur simultaneously in the count room, procedures must be in effect to prevent the commingling of funds from different revenue centers. 12(g)(4)  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.		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(f)(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)	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)	
E	Table Game/Cards drop boxes/financial instrument storage components, kiosk and financial instrument storage components must be individually emptied and counted in such a manner as to prevent the commingling of funds between containers and kiosks until the contents have been recorded. The count of each container shall adhere to the following:		<b>The table game drop boxes shall be individually emptied and counted in such a manner to prevent the commingling of funds between boxes until the count of the box has been recorded. 542.21(d)(4)</b>	<b>The table game drop boxes shall be individually emptied and counted in such a manner to prevent the commingling of funds between boxes until the count of the box has been recorded. 542.31(d)(4)</b>	<b>The table game drop boxes shall be individually emptied and counted in such a manner to prevent the commingling of funds between boxes until the count of the box has been recorded. 542.41(d)(4)</b>	<b>The bill acceptor canisters shall be individually emptied and counted in such a manner to prevent the commingling of funds between canisters until the count of the canister has been recorded. 542.21(f)(4)</b>	<b>The bill acceptor canisters shall be individually emptied and counted in such a manner to prevent the commingling of funds between canisters until the count of the canister has been recorded. 542.31(f)(4)</b>	<b>The bill acceptor canisters shall be individually emptied and counted in such a manner to prevent the commingling of funds between canisters until the count of the canister has been recorded. 542.41(f)(4)</b>	The table game drop boxes must be individually emptied and counted so as to prevent the commingling of funds between boxes until the count of the box has been recorded. 12(f)(6)  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. 12(g)(8)  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. 12(i)(4)	The card game drop boxes must be individually emptied and counted so as to prevent the commingling of funds between boxes until the count of the box has been recorded. 543.17(f)(6)	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)		<del>Table Game/Cards drop boxes/financial All CSC instrument storage components, kiosk and financial instrument storage container components</del> All CSC instrument storage components, kiosk and financial instrument storage container components must be individually emptied and counted in such a manner as to prevent the commingling of funds between containers <del>and kiosks</del> until the contents have been recorded. The count of each container shall adhere to the following:	

REF	542 General Standards	542.21 Table Games	542.31 Table Games	542.41 Table Games	542.21 Gaming Machines	542.31 Gaming Machines	542.41 Gaming Machines	NIGC Class III Guidance	543 General Standards	543 Card Games	543 Player Interfaces	543 Kiosks	Recommended Revisions	
1	The count of each Table Game/Cards drop boxes/financial instrument storage components, kiosk and financial instrument storage component and must be recorded in ink or other permanent form of recordation.		The count of each box shall be recorded in ink or other permanent form of recordation. 542.21(d)(4)(i)	The count of each box shall be recorded in ink or other permanent form of recordation. 542.31(d)(4)(i)	The count of each box shall be recorded in ink or other permanent form of recordation. 542.41(d)(4)(i)	The count of each canister shall be recorded in ink or other permanent form of recordation. (Revised August 12, 2005) 542.21(f)(4)(i)	The count of each canister shall be recorded in ink or other permanent form of recordation. 542.31(f)(4)(i)	The count of each canister shall be recorded in ink or other permanent form of recordation. 542.41(f)(4)(i)	The count of each box must be recorded in ink or other permanent form of recordation. 12(f)(6)(i)  The count of each storage component must be recorded in ink or other permanent form of recordation. 12(g)(8)(i)  The count of kiosk financial instrument storage components and currency cassettes must be recorded in ink or other permanent form of recordation. 12(i)(4)(i)		The count of each box must be recorded in ink or other permanent form of recordation. 543.17(f)(6)(i)	The count of each storage component must be recorded in ink or other permanent form of recordation. 543.17(g)(8)(i)	The count of each box must be recorded in ink or other permanent form of recordation. 543.17(i)(4)(i)	The count of each <del>Table Game/Cards drop boxes/financial instrument storage components, kiosk and financial instrument storage components</del> CISC must be recorded in ink or other permanent form of recordation.
2	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.		A second count shall be performed by an employee on the count team who did not perform the initial count. 542.21(d)(4)(ii)	A second count shall be performed by an employee on the count team who did not perform the initial count. 542.31(d)(4)(ii)	A second count shall be performed by an employee on the count team who did not perform the initial count. 542.41(d)(4)(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. 12(f)(6)(ii)		For counts that do not utilize a currency counter, a second count must be performed by a member of the count team who did not perform the initial count. Separate counts of chips and tokens must always be performed by members of the count team. 543.17(f)(6)(ii)		For counts that do not utilize a currency counter, a second count must be performed by an <del>agent member</del> member of the count team who did not perform the initial count. Separate counts of chips and tokens must always be performed by <del>members agents</del> members agents of the count team.	
3	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.							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. 12(f)(6)(iii)  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. 12(g)(8)(ii)  Coupons or other promotional items not included in gross revenue (if any) may be recorded on a supplemental document by an authorized agent to prevent improper recirculation. 12(i)(4)(i)		Coupons or other promotional items not included in gross revenue <del>must</del> be recorded on a supplemental document by <del>either</del> 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)	Coupons or other promotional items not included in gross revenue <del>may</del> 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)	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)(i)	If currency counters are utilized a count team <del>member agent</del> member agent must observe the loading and unloading of all currency at the currency counter, including rejected currency.	
4	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 (2) count team members. Corrections to information originally recorded by the count team on soft count documentation shall be made by drawing a single line through the error, writing the correct figure above the original figure, and then obtaining the initials of at least two count team members who verified the change, unless the count team only has two (2) members in which case the initials of only one (1) verifying member is required.	Corrections to information originally recorded by the count team on soft count documentation shall be made by drawing a single line through the error, writing the correct figure above the original figure, and then obtaining the initials of at least two count team members who verified the change, unless the count team only has two (2) members in which case the initials of only one (1) verifying member is required. 542.21(d)(4)(iii)	Corrections to information originally recorded by the count team on soft count documentation shall be made by drawing a single line through the error, writing the correct figure above the original figure, and then obtaining the initials of at least two count team members who verified the change, unless the count team only has two (2) members in which case the initials of only one (1) verifying member is required. 542.31(d)(4)(iii)	Corrections to information originally recorded by the count team on soft count documentation shall be made by drawing a single line through the error, writing the correct figure above the original figure, and then obtaining the initials of at least two count team members who verified the change. 542.41(d)(4)(iii)	Corrections to information originally recorded by the count team on soft count documentation shall be made by drawing a single line through the error, writing the correct figure above the original figure, and then obtaining the initials of at least two count team members who verified the change. (Revised August 12, 2005) 542.21(f)(4)(ii)	Corrections to information originally recorded by the count team on soft count documentation shall be made by drawing a single line through the error, writing the correct figure above the original figure, and then obtaining the initials of at least two count team members who verified the change. (Revised August 12, 2005) 542.31(f)(4)(ii)	Corrections to information originally recorded by the count team on soft count documentation shall be made by drawing a single line through the error, writing the correct figure above the original figure, and then obtaining the initials of at least two count team members who verified the change. (Revised August 12, 2005) 542.41(f)(4)(ii)	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. 12(f)(10)  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. 12(g)(12)  Procedures must be implemented to ensure that any corrections to the count documentation are permanent, identifiable and the original, corrected information remains legible. Corrections must be verified by two count team agents. 12(i)(5)		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)	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(g)(12)	Procedures must be implemented to ensure that any corrections to the count documentation are permanent, identifiable, and the original, corrected information remains legible. Corrections must be verified by two agents. 543.17(i)(5)	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 (2) count team <del>members agents</del> members agents. Corrections to information originally recorded by the count team on soft count documentation shall be made by drawing a single line through the error, writing the correct figure above the original figure, and then obtaining the initials of at least two count team <del>members agents</del> members agents who verified the change.	
5	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.		If cash counters are utilized and the count room table is used only to empty boxes and sort/stack contents, a count team member shall be able to observe the loading and unloading of all cash at the cash counter, including rejected cash. 542.21(d)(5)	If currency counters are utilized and the count room table is used only to empty boxes and sort/stack contents, a count team member shall be able to observe the loading and unloading of all currency at the currency counter, including rejected currency. 542.31(d)(5)	If currency counters are utilized and the count room table is used only to empty boxes and sort/stack contents, a count team member shall be able to observe the loading and unloading of all currency at the currency counter, including rejected cash. 542.41(d)(5)	If cash counters are utilized and the count room table is used only to empty canisters and sort/stack contents, a count team member shall be able to observe the loading and unloading of all cash at the cash counter, including rejected cash. 542.21(f)(5)	If currency counters are utilized and the count room table is used only to empty canisters and sort/stack contents, a count team member shall be able to observe the loading and unloading of all currency at the currency counter, including rejected currency. 542.31(f)(5)	If currency counters are utilized and the count room table is used only to empty canisters and sort/stack contents, a count team member shall be able to observe the loading and unloading of all currency at the currency counter, including rejected currency. 542.41(f)(5)	If currency counter counters are utilized a count team member must observe the loading and unloading of all currency at the currency counter, including rejected currency. 12(f)(7)  If currency counters are utilized, a count team member must observe the loading and unloading of all currency at the currency counter, including rejected currency. 12(g)(9)		If currency counters are utilized, a count team member must observe the loading and unloading of all currency at the currency counter, including rejected currency. 543.17(f)(7)	If currency counters are utilized, a count team member must observe the loading and unloading of all currency at the currency counter, including rejected currency. 543.17(g)(9)	If currency counters are utilized a count team <del>member agent</del> member agent must observe the loading and unloading of all currency at the currency counter, including rejected currency.	
6	Two counts of the currency rejected by the currency counter must be recorded per casino instrument storage container, as well as in total. Rejected currency must be posted to the casino instrument storage container from which it was collected.								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. 12(f)(8)  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 gaming machine from which it was collected. 12(g)(9)		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)	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 gaming machine from which it was collected. 543.17(g)(10)	Two counts of the currency rejected by the currency counter must be recorded per CISC <del>casino instrument storage container</del> , as well as in total. Rejected currency must be posted to the CISC <del>casino instrument storage container</del> from which it was collected.	
7	Each table games/cards drop box and financial instrument storage component, when empty, must be shown to another count team member, 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.		Table game drop boxes, when empty, shall be shown to another member of the count team, or to another person who is observing the count, or to surveillance. 542.21(d)(6)	Table game drop boxes, when empty, shall be shown to another member of the count team, or to another person who is observing the count, or to surveillance, provided that the count is monitored in its entirety by a person independent of the count. 542.41(d)(6)	Table game drop boxes, when empty, shall be shown to another member of the count team, or to another person who is observing the count, or to surveillance, provided that the count is monitored in its entirety by a person independent of the count. 542.41(d)(6)	Canisters, when empty, shall be shown to another member of the count team, or to another person who is observing the count, or to surveillance. 542.21(f)(6)	Canisters, when empty, shall be shown to another member of the count team, or to another person who is observing the count, or to surveillance, provided that the count is monitored in its entirety by a person independent of the count. 542.31(f)(6)	Canisters, when empty, shall be shown to another member of the count team, or to another person who is observing the count, or to surveillance, provided that the count is monitored in its entirety by a person independent of the count. 542.41(f)(6)	Table game drop boxes, when empty, must be shown to another member of the count team, to another agent observing the count, or to surveillance, provided that the count is monitored in its entirety by an agent independent of the count. 12(f)(9)  Storage components, 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. 12(g)(11)		Card game drop boxes, when empty, must be shown to another member of the count team, to another agent observing the count, or to surveillance, provided that the count is monitored in its entirety by an agent independent of the count. 543.17(f)(9)	Storage components, 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(g)(11)	Each <del>table games/cards drop box and financial instrument storage component</del> CISC, when empty, must be shown to another count team member, 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.	
F	For drop proceeds from table games, the following standards shall apply.													
1	Orders for fill/credit (if applicable) must be matched to the fill/credit slips. Fills and credits shall be traced to or recorded on the count sheet.		Orders for fill/credit (if applicable) shall be matched to the fill/credit slips. Fills and credits shall be traced to or recorded on the count sheet. 542.21(d)(7)	Orders for fill/credit (if applicable) shall be matched to the fill/credit slips. Fills and credits shall be traced to or recorded on the count sheet. 542.31(d)(7)	Orders for fill/credit (if applicable) shall be matched to the fill/credit slips. Fills and credits shall be traced to or recorded on the count sheet. 542.41(d)(7)			Orders for fill/credit, if applicable, shall be matched to the fill/credit slips. Fills and credits shall be traced to or recorded on the count sheet. 12(f)(9)(a)						
2	Pit marker issue and payment slips (if applicable) removed from the table game drop box / financial instrument storage component shall either be:		Pit marker issue and payment slips (if applicable) removed from the table game drop boxes shall either be: 542.21(d)(8)	Pit marker issue and payment slips (if applicable) removed from the table game drop boxes shall either be: 542.31(d)(8)	Pit marker issue and payment slips (if applicable) removed from the table game drop boxes shall either be: 542.41(d)(8)			Pit marker issue and payment slips, if applicable, removed from the table game drop boxes shall either be: 12(f)(9)(b)					Pit marker issue and payment slips (if applicable) removed from the <del>CISC table game drop box / financial instrument storage component</del> shall either be:	
a	Traced to or recorded on the count sheet by the count team; or		Traced to or recorded on the count sheet by the count team; or 542.21(d)(8)(i)	Traced to or recorded on the count sheet by the count team; or 542.31(d)(8)(i)	Traced to or recorded on the count sheet by the count team; or 542.41(d)(8)(i)			Traced to or recorded on the count sheet by the count team; or 12(f)(9)(b)(i)						
b	Totaled by shift and traced to the totals documented by the computerized system. Accounting personnel shall verify the issue/payment slip for each table is accurate.		Totaled by shift and traced to the totals documented by the computerized system. Accounting personnel shall verify the issue/payment slip for each table is accurate. 542.21(d)(8)(ii)	Totaled by shift and traced to the totals documented by the computerized system. Accounting personnel shall verify the issue/payment slip for each table is accurate. 542.31(d)(8)(ii)	Totaled by shift and traced to the totals documented by the computerized system. Accounting personnel shall verify the issue/payment slip for each table is accurate. 542.41(d)(8)(ii)			Totaled by shift and traced to the totals documented by the computerized system. 12(f)(9)(b)(ii)					Totaled by shift and traced to the totals documented by the computerized system. Accounting personnel shall verify the issue/payment slip for each table is accurate. 12(f)(9)(c)	

REF		542 General Standards	542.21 Table Games	542.31 Table Games	542.41 Table Games	542.21 Gaming Machines	542.31 Gaming Machines	542.41 Gaming Machines	NIGC Class III Guidance	543 General Standards	543 Card Games	543 Player Interfaces	543 Kiosks	Recommended Revisions
3	Foreign currency exchange forms (if applicable) removed from the table game drop boxes / financial instrument storage components shall be reviewed for the proper daily exchange rate and the conversion amount shall be recomputed by the count team. Alternatively, this may be performed by accounting/auditing employees.		Foreign currency exchange forms (if applicable) removed from the table game drop boxes shall be reviewed for proper daily exchange rate and the conversion amount shall be recomputed by the count team. Alternatively, this may be performed by accounting/auditing employees. 542.21(d)(9)	Foreign currency exchange forms (if applicable) removed from the table game drop boxes shall be reviewed for proper daily exchange rate and the conversion amount shall be recomputed by the count team. Alternatively, this may be performed by accounting/auditing employees. 542.31(d)(9)	Foreign currency exchange forms (if applicable) removed from the table game drop boxes shall be reviewed for proper daily exchange rate and the conversion amount shall be recomputed by the count team. Alternatively, this may be performed by accounting/auditing employees. 542.41(d)(9)									Foreign currency exchange forms (if applicable) removed from the <del>table game drop boxes</del> / <del>financial instrument storage components</del> CSC shall be reviewed for the proper daily exchange rate and the conversion amount shall be recomputed by the count team. Alternatively, this may be performed by accounting/auditing employees.
4	The opening/closing table inventory forms must be either:		The opening/closing table and marker inventory forms (if applicable) shall either be: 542.21(d)(10)	The opening/closing table and marker inventory forms (if applicable) shall either be: 542.31(d)(10)	The opening/closing table and marker inventory forms (if applicable) shall either be: 542.41(d)(10)				The opening/closing table inventory forms, if applicable, shall either be: 12(f)(9)(d)					The opening/closing table and marker inventory forms must be either:
a	Examined and traced to or recorded on the count sheet; or		Examined and traced to or recorded on the count sheet; or 542.21(d)(10)(i)	Examined and traced to or recorded on the count sheet; or 542.31(d)(10)(i)	Examined and traced to or recorded on the count sheet; or 542.41(d)(10)(i)				Examined and traced to or recorded on the count sheet; or 12(f)(9)(d)(i)					
b	If a computerized system is used, accounting personnel can trace the opening/closing table inventory forms to the count sheet. Discrepancies must be investigated with the findings documented and maintained for inspection.		If a computerized system is used, accounting personnel can trace the opening/closing table and marker inventory forms to the count sheet. Discrepancies shall be investigated with the findings documented and maintained for inspection. 542.21(d)(10)(ii)	If a computerized system is used, accounting personnel can trace the opening/closing table and marker inventory forms to the count sheet. Discrepancies shall be investigated with the findings documented and maintained for inspection. 542.31(d)(10)(ii)	If a computerized system is used, accounting personnel can trace the opening/closing table and marker inventory forms to the count sheet. Discrepancies shall be investigated with the findings documented and maintained for inspection. 542.41(d)(10)(ii)				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. 12(f)(9)(d)(ii)					If a computerized system is used, accounting personnel can trace the opening/closing table and marker inventory forms to the count sheet. Discrepancies must be investigated with the findings documented and maintained for inspection.
G	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 shall be reconciled and documented. This standard does not apply to vouchers removed from financial instrument storage components.		The count sheet shall be reconciled to the total drop by a count team member who shall not function as the sole recorder. 542.21(d)(11)	The count sheet shall be reconciled to the total drop by a count team member who shall not function as the sole recorder. 542.31(d)(11)	The count sheet shall be reconciled to the total drop by a count team member who shall not function as the sole recorder. 542.41(d)(11)	The count sheet shall be reconciled to the total drop by a count team member who shall not function as the sole recorder. 542.21(f)(7)	The count sheet shall be reconciled to the total drop by a count team member who shall not function as the sole recorder. 542.31(f)(7)	The count sheet shall be reconciled to the total drop by a count team member who shall not function as the sole recorder. 542.41(f)(7)	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. 12(f)(11)  The count sheet must be reconciled to the total drop by a count team member who may not function as the sole recorder, and variances must be reconciled and documented. This standard does not apply to vouchers removed from the financial instrument storage components. 12(g)(13)	The count sheet must be reconciled to the total drop by a count team member who may not function as the sole recorder, and variances must be reconciled and documented. 543.17(f)(11)	The count sheet must be reconciled to the total drop by a count team member who may not function as the sole recorder, and variances must be reconciled and documented. This standard does not apply to vouchers removed from the financial instrument storage components. 543.17(g)(13)			The count sheet must be reconciled to the total drop by a count team member who may not function as the sole recorder, and variances shall be reconciled and documented. This standard does not apply to vouchers/cash-out tickets removed from CSC financial instrument storage components.
H	All members of the count team must sign the count document or a summary report to attest to their participation in the count.		All members of the count team shall sign the count document or a summary report to attest to their participation in the count. 542.21(d)(12)	All members of the count team shall sign the count document or a summary report to attest to their participation in the count. 542.31(d)(12)	All members of the count team shall sign the count document or a summary report to attest to their participation in the count. 542.41(d)(12)	All members of the count team shall sign the count document or a summary report to attest to their participation in the count. 542.21(f)(8)	All members of the count team shall sign the count document or a summary report to attest to their participation in the count. 542.31(f)(8)	All members of the count team shall sign the count document or a summary report to attest to their participation in the count. 542.41(f)(8)	All count team agents must sign the count sheet attesting to their participation in the count. 12(f)(12)  All count team agents must sign the report attesting to their participation in the count. 12(g)(14)	All count team agents must sign the count sheet attesting to their participation in the count. 543.17(f)(12)	All count team agents must sign the report attesting to their participation in the count. 543.17(g)(14)			All members agents of the count team must sign the count document or a summary report to attest to their participation in the count.
I	A final verification of the total drop proceeds, before transfer to the cage/vault must include the following:								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 the other a count team agent. 12(f)(13)  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. 12(g)(15)	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)	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 the other a count team agent. 543.17(g)(15)			
1	Final verification must be performed by at least two (2) count team members, one of whom must be a supervisory count team member.								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 the other a count team agent. 12(f)(13)  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. 12(g)(15)	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)	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 the other a count team agent. 543.17(g)(15)			Final verification must be performed by at least two (2) count team members agents, one of whom must be a supervisory count team member.
2	Final verification must include a comparison of currency counted totals against the currency counter system/system report, if any counter/system is used.								Final verification must include a comparison of currency counted totals against the currency counter/system report, if any counter/system is used. 12(f)(13)(i)  Final verification must include a comparison of currency counted totals against the currency counter/system report, if a counter/system is used. 12(g)(15)(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(g)(15)(i)			
3	Any unresolved variance must be documented and the documentation must remain a part of the final count record forwarded to Revenue Audit.								Any unresolved variances must be documented, and the documentation must remain part of the final count record forwarded to accounting. 12(f)(13)(ii)  Any unresolved variances must be documented and the documentation must remain a part of the final count record forwarded to accounting. 12(g)(15)(ii)	Any unresolved variances must be documented, and the documentation must remain a part of the final count record forwarded to accounting. 543.17(f)(13)(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)			Any unresolved variance must be documented and the documentation must remain a part of the final count record forwarded to accounting/Revenue Audit.
4	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.								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. 12(f)(13)(iii)  This verification does not require a complete recount of the drop proceeds but does require a review sufficient to verify the total drop proceeds being transferred. 12(g)(15)(iii)	This verification does not require a complete recount of the drop proceeds, but does require a review sufficient to verify the total drop proceeds being transferred. 543.17(f)(13)(iii)	This verification does not require a complete recount of the drop proceeds, but does require a review sufficient to verify the total drop proceeds being transferred. 543.17(g)(15)(iii)			
5	The two (2) count team members must sign the report attesting to the accuracy of the total drop proceeds verified.								The two agents must sign the report attesting to the accuracy of the total drop proceeds verified. 12(f)(13)(iv)  The two agents must sign the report attesting to the accuracy of the total drop proceeds verified. 12(g)(15)(iv)	The two agents must sign the report attesting to the accuracy of the total drop proceeds verified. 543.17(f)(13)(iv)	The two agents must sign the report attesting to the accuracy of the total drop proceeds verified. 543.17(g)(15)(iv)			The two (2) count team members agents must sign the report attesting to the accuracy of the total drop proceeds verified.
J	After certification by the agent receiving the funds, the drop proceeds must be transferred to the cage/vault. All drop proceeds must be transferred to the cage/vault in accordance with the following standards:													After certification by the agent receiving the funds, the drop proceeds must be transferred to the cage/vault. All drop proceeds must be transferred to the cage/vault in accordance with the following standards:



REF		542 General Standards	542.21 Table Games	542.31 Table Games	542.41 Table Games	542.21 Gaming Machines	542.31 Gaming Machines	542.41 Gaming Machines	NIGC Class III Guidance	543 General Standards	543 Card Games	543 Player Interfaces	543 Kiosks	Recommended Revisions
1	All drop proceeds and cash equivalents that were counted must be submitted to the cage or vault employee (who must be independent of the count team) or to an authorized employee independent of the revenue generation source and the count process for verification. Such person must certify, by signature, the amount of the drop proceeds being delivered and received. Any unresolved variances shall be reconciled, documented, and/or investigated by accounting/revenue audit.		All drop proceeds and cash equivalents that were counted shall be turned over to the cage or vault cashier (who shall be independent of the count team) or to an authorized person/employee independent of the revenue generation and the count process for verification. Such person shall certify by signature as to the accuracy of the drop proceeds delivered and received. 542.21(d)(13)	All drop proceeds and cash equivalents that were counted shall be turned over to the cage or vault cashier (who shall be independent of the count team) or to an authorized person/employee independent of the revenue generation and the count process for verification. Such person shall certify by signature as to the accuracy of the drop proceeds delivered and received. 542.31(d)(13)	All drop proceeds and cash equivalents that were counted shall be turned over to the cage or vault cashier (who shall be independent of the count team) or to an authorized person/employee independent of the revenue generation and the count process for verification. Such person shall certify by signature as to the accuracy of the drop proceeds delivered and received. 542.41(d)(13)	All drop proceeds and cash equivalents that were counted shall be turned over to the cage or vault cashier (who shall be independent of the count team) or to an authorized person/employee independent of the revenue generation and the count process for verification. Such person shall certify by signature as to the accuracy of the drop proceeds delivered and received. 542.21(f)(9)	All drop proceeds and cash equivalents that were counted shall be turned over to the cage or vault cashier (who shall be independent of the count team) or to an authorized person/employee independent of the revenue generation and the count process for verification. Such person shall certify by signature as to the accuracy of the drop proceeds delivered and received. 542.31(f)(9)	All drop proceeds and cash equivalents that were counted shall be turned over to the cage or vault cashier (who shall be independent of the count team) or to an authorized person/employee independent of the revenue generation and the count process for verification. Such person shall certify by signature as to the accuracy of the drop proceeds delivered and received. 542.41(f)(9)	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. 12(f)(13)(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. 12(g)(15)(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)	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)		All drop proceeds and cash equivalents that were counted must be submitted to the cage or vault employee (who must be independent of the count team) or to an authorized employee independent of the revenue generation source and the count process for verification. Such person must certify, by signature, the amount of the drop proceeds being delivered and received. Any unresolved variances shall be reconciled, documented, and/or investigated by accounting/revenue audit.
2	After verification by the cage/vault employee receiving the funds, the drop proceeds must be transferred to the cage/vault.								After verification by the agent receiving the funds, the drop proceeds must be transferred to the cage/vault. 12(f)(14)  After certification by the agent receiving the funds, the drop proceeds must be transferred to the cage/vault. 12(g)(16)		After <b>verification</b> by the agent receiving the funds, the drop proceeds must be transferred to the cage/vault. 543.17(f)(14)	After <b>certification</b> by the agent receiving the funds, the drop proceeds must be transferred to the cage/vault. 543.17(g)(16)		After verification by the cage/vault <b>employee-agent</b> receiving the funds, the drop proceeds must be transferred to the cage/vault.
3	The count documentation and records must not be transferred to the cage/vault with the drop proceeds.								The count documentation and records must not be transferred to the cage/vault with the drop proceeds. 12(f)(14)(i)  The count documentation and records must not be transferred to the cage/vault with the drop proceeds. 12(g)(16)(i)		The count documentation and records must not be transferred to the cage/vault with the drop proceeds. 543.17(f)(14)(i)	The count documentation and records must not be transferred to the cage/vault with the drop proceeds. 543.17(g)(16)(i)		
4	The cage/vault agent must not have knowledge or record of the drop proceeds total before it is verified.								The cage/vault agent must not have knowledge or record of the drop proceeds total before it is verified. 12(f)(14)(ii)  The cage/vault agent must not have knowledge or record of the drop proceeds total before it is verified. 12(g)(16)(ii)		The cage/vault agent must not have knowledge or record of the drop proceeds total before it is verified. 543.17(f)(14)(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)		
5	All cage/vault records must be forwarded to accounting or secured and accessible by only the accounting/revenue audit department.								All count records must be forwarded to accounting or secured and accessible only by accounting agents. 12(f)(14)(iii)  All count records must be forwarded to accounting secured and accessible only by accounting agents. 12(g)(16)(iii)		All count records must be forwarded to accounting or secured and accessible only by accounting agents. 543.17(f)(14)(iii)	All count records must be forwarded to accounting or secured and accessible only by accounting agents. 543.17(g)(16)(iii)		
6	The cage/vault employee receiving the transferred drop proceeds must sign the count sheet (or other reconciling document) attesting to the verification of the total received, and thereby assuming accountability of the currency drop proceeds, ending the count.								The cage/vault agent receiving the transferred drop proceeds must sign the count sheet attesting to the verification of the total received, and thereby assume accountability of the drop proceeds, ending the count. 12(f)(14)(iv)  The cage/vault agent receiving the transferred drop proceeds must sign the count sheet attesting to the verification of the total received, and thereby assuming accountability of the drop proceeds, ending the count. 12(g)(16)(iv)			The cage/vault agent receiving the transferred drop proceeds must sign the count sheet attesting to the verification of the total received, and thereby assuming accountability of the drop proceeds, ending the count. 543.17(g)(16)(iv)		The cage/vault <b>employee agent</b> receiving the transferred drop proceeds must sign the count sheet (or other reconciling document) attesting to the verification of the total received, and thereby assuming accountability of the currency drop proceeds, ending the count.
7	Any unresolved variances between total drop proceeds recorded on the count room report and the cage/vault final verification during the transfer must be documented and investigated.								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. 12(f)(14)(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. 12(g)(16)(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)	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)		
K	The count team must not have access to the reconciliation report (i.e. bill-in meter reports, kiosks reconciliation reports, etc.) amounts until after the count is completed and the drop proceeds are accepted into cage/vault accountability.								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. 12(g)(5)			The count team must not have access to amount-in or bill-in meter amounts until after the count is completed and the drop proceeds are accepted into cage/vault accountability. 543.17(g)(5)		
L	The count sheet, with all supporting documents, shall be delivered to the accounting department by a count team member or someone other than the Cage/ Vault department. Alternatively, it may be adequately secured (e.g., locked container to which only accounting personnel can gain access) and accessible only by accounting department until retrieved by the accounting department.		The count sheet, with all supporting documents, shall be delivered to the accounting department by a count team member or a person independent of the cashiers department. Alternatively, it may be adequately secured (e.g., locked container to which only accounting personnel can gain access) until retrieved by the accounting department. 542.21(d)(14)	The count sheet, with all supporting documents, shall be delivered to the accounting department by a count team member or a person independent of the cashiers department. Alternatively, it may be adequately secured (e.g., locked container to which only accounting personnel can gain access) until retrieved by the accounting department. 542.31(d)(14)	The count sheet, with all supporting documents, shall be delivered to the accounting department by a count team member or a person independent of the cashiers department. Alternatively, it may be adequately secured (e.g., locked container to which only accounting personnel can gain access) until retrieved by the accounting department. 542.41(d)(14)	The count sheet, with all supporting documents, shall be delivered to the accounting department by a count team member or a person independent of the cashiers department. Alternatively, it may be adequately secured (e.g., locked container to which only accounting personnel can gain access) until retrieved by the accounting department. 542.21(f)(10)	The count sheet, with all supporting documents, shall be delivered to the accounting department by a count team member or a person independent of the cashiers department. Alternatively, it may be adequately secured (e.g., locked container to which only accounting personnel can gain access) until retrieved by the accounting department. 542.31(f)(10)	The count sheet, with all supporting documents, shall be delivered to the accounting department by a count team member or a person independent of the cashiers department. Alternatively, it may be adequately secured (e.g., locked container to which only accounting personnel can gain access) until retrieved by the accounting department. 542.41(f)(10)	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 only by the accounting department. 12(f)(15)  The count sheet, with all supporting documents, must be delivered to the accounting department by a count team member or agent independent of the cage/vault. Alternatively, it may be adequately secured and accessible only by the accounting department. 12(g)(17)		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 <b>cage/vault</b> . Alternatively, it may be secured so that it is only accessible to accounting agents. 543.17(f)(15)	The count sheet, with all supporting documents must be delivered to the accounting department by a count team member or an agent independent of the <b>cashiers</b> department. Alternatively, it may be secured and accessible only by accounting department. 543.17(g)(17)		The count sheet, with all supporting documents, shall be delivered to the accounting department by a count team member or someone other than the Cage/ Vault department. Alternatively, it may be adequately secured (e.g., locked container to which only accounting personnel can gain access) and accessible only by accounting department until retrieved by the accounting department.
12.4	<b>Equipment</b>													
A	Equipment utilized for the drop and count of the casino instrument storage containers shall comply as follows:													
8	If a currency counter interface is used:													
1	It shall be adequately restricted so as to prevent unauthorized access.								It must be adequately restricted to prevent unauthorized access; and 12(f)(6)(iv)(A)  It must be adequately restricted to prevent unauthorized access; and 12(g)(7)(i)		If a currency counter interface is used: 543.17(f)(6)(iv)	If a currency counter interface is used: 543.17(g)(7)		
2	The currency drop figures shall be transferred via direct communications line or computer storage media to the accounting department.								The currency drop figures must be transferred via direct communications line or computer storage media to the accounting department. 12(f)(6)(iv)(B)  The currency drop figures must be transferred via direct communications line or computer storage media to the accounting department. 12(g)(7)(ii)		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)	The currency drop figures must be transferred via direct communications line or computer storage media to the accounting department. 543.17(g)(7)(ii)		The currency drop figures shall be transferred via direct communications line or computer storage media to the accounting/revenue audit department.



REF		542 General Standards	542.21 Table Games	542.31 Table Games	542.41 Table Games	542.21 Gaming Machines	542.31 Gaming Machines	542.41 Gaming Machines	NIGC Class III Guidance	543 General Standards	543 Card Games	543 Player Interfaces	543 Kiosks	Recommended Revisions
12.5	<b>Kiosks</b>													
A	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:								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: 12(h)				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)	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:
									Surveillance must be notified prior to the financial instrument storage components or currency cassettes being accessed in a kiosk. 12(h)(1)					1 Surveillance must be notified prior to the CISC or currency cassettes being accessed in a kiosk.
1	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.								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. 12(h)(2)				At least two agents must be involved in the collection of currency cassettes and/or financial instrument storage components from kiosks and at least one agent should be independent of kiosk accountability. 543.17(h)(2)	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.
2	Currency cassettes and financial instrument storage components must be secured in a manner that restricts access to only authorized agents.								Currency cassettes and financial instrument storage components must be secured in a manner that restricts access to only authorized agents. 12(h)(3)				Currency cassettes and financial instrument storage components must be secured in a manner that restricts access to only authorized agents. 543.17(h)(3)	3 Currency cassettes and financial instrument storage components must be secured in a manner that restricts access to only authorized agents.
3	Redeemed vouchers and pulltabs (if applicable) collected from the kiosk must be secured and delivered to the appropriate department (cage or accounting) for reconciliation.								Redeemed vouchers collected from the kiosk must be secured and delivered to the appropriate department (cage or accounting) for reconciliation. 12(h)(4)				Redeemed vouchers and pulltabs (if applicable) collected from the kiosk must be secured and delivered to the appropriate department (cage or accounting) for reconciliation. 543.17(h)(4)	4 Redeemed vouchers/cash-out tickets and pulltabs (if applicable) collected from the kiosk must be secured and delivered to the appropriate department (cage or accounting/revenue audit) for reconciliation.
4	Controls must be established and procedures implemented to ensure that currency cassettes contain the correct denominations and have been properly installed.								Controls must be established and procedures implemented to ensure that currency cassettes contain the correct denominations and have been properly installed. 12(h)(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)	5
B	Access to stored full kiosk financial instrument storage components and currency cassettes must be restricted to:								Kiosk count standards. Access to stored full kiosk financial instrument storage components and currency cassettes must be restricted to: 12(i)(1)				Kiosk count standards. Access to stored full kiosk financial instrument storage components and currency cassettes must be restricted to: 543.17(i)(1)	Access to stored full kiosk financial instrument storage components and currency cassettes must be restricted to:
1	Authorized agents; and								Authorized agents; and 12(i)(1)(i)				Authorized agents; and 543.17(i)(1)(i)	
2	In an emergency, authorized persons for the resolution of a problem.								In an emergency, authorized persons for the resolution of a problem. 12(i)(1)(ii)				In an emergency, authorized persons for the resolution of a problem. 543.17(i)(1)(ii)	
C	The kiosk count must be performed in a secure area, such as the cage or count room.								The kiosk count must be performed in a secure area, such as the cage or count room. 12(i)(2)				The kiosk count must be performed in a secure area, such as the cage or count room. 543.17(i)(2)	
D	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.								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. 12(i)(4)				The kiosk financial instrument storage components and currency cassettes must be individually emptied and counted so as to prevent the commingling of funds between kiosks until the count of the kiosk contents has been recorded. 543.17(i)(4)	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.
12.6	<b>Emergency Drop Procedures</b>													
	Emergency drop procedures. Emergency drop procedures shall be developed by the CNGC, or the gaming operation as approved by the CNGC.	<b>Emergency drop procedures.</b> Emergency drop procedures shall be developed by the Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority. (Revised May 4, 2005) 542.21(v); 542.31(v); 542.41(v)												
12.7	<b>Variances</b>													
	The operation must establish, as approved by the CNGC, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented.								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. 12(j)	The operation must establish, as approved by the CNGC, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented. 543.17(k)				

REF		542	NIGC Class III Guidance BULLETIN 2018-3 §10	543	Tribal - State Compact	REF	Recommended Revisions
	<b>Section 13 - Cage Operation</b>						
<b>13.1</b>	<b>General Cage Standards.</b>						<b>General Cage Standards.</b>
A	For any computer applications utilized, alternate documentation and/or procedures that provide at least the level of control described by the standards in this section, as approved by the CNGC, will be acceptable.	542.14(a) <b>Computer applications.</b> For any computer applications utilized, alternate documentation and/or procedures that provide at least the level of control described by the standards in this section, as approved by the Tribal gaming regulatory authority, will be acceptable.					<del>For any computer applications utilized, alternate documentation and/or procedures that provide at least the level of control described by the standards in this section, as approved by the CNGC, will be acceptable.</del>
B	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.		10(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) 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.	5(H) Supervisory Line of Authority. The enterprise shall provide the TCA and SCA with a chart of the supervisory lines of authority with respect to those directly responsible for the conduct of covered games, and shall promptly notify those agencies of any material changes thereto.		<del>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.</del>
C	The CNGC, or the gaming operation as approved by the CNGC, shall establish and the gaming operation shall comply with procedures for the acceptance of personal checks, collecting and recording checks returned to the gaming operation after deposit, re-deposit, and write-off authorization.	542.14(b)(2) <b>The Tribal gaming regulatory authority,</b> or the gaming operation as approved by the Tribal gaming regulatory authority, shall establish and the gaming operation shall comply with procedures for the acceptance of personal checks, collecting and recording checks returned to the gaming operation after deposit, re-deposit, and write-off authorization.				A	
D	The operation must establish, as approved by the CNGC, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented.		10(j) 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) 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.		B	
<b>13.2</b>	<b>Checks</b>						

REF		542	NIGC Class III Guidance BULLETIN 2018-3 §10	543	Tribal - State Compact	REF	Recommended Revisions
	<b>Section 13 - Cage Operation</b>						
A	If personal checks, cashier's checks, payroll checks, or counter checks are cashed at the cage, the CNGC, or the gaming operation as approved by the CNGC, shall establish and the gaming operation shall comply with appropriate controls for purposes of security and integrity.	542.14(b)(1) <b><u>Personal checks, cashier's checks, payroll checks, and counter checks.</u></b> If personal checks, cashier's checks, payroll checks, or counter checks are cashed at the cage, the Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, shall establish and the gaming operation shall comply with appropriate controls for purposes of security and integrity.  542.14(b)(2) The Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, shall establish and the gaming operation shall comply with procedures for the acceptance of personal checks, collecting and recording checks returned to the gaming operation after deposit, re-deposit, and write-off authorization.	10(b)(1) Check cashing. If checks are cashed at the cage, the controls must provide for security and integrity. For each check cashing transaction, the agent(s) conducting the transaction must:	543.18(b)(1) <i>Check cashing.</i> (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:			
B	For each check cashing transaction, the agent(s) conducting the transaction must:		10(b)(1) Check cashing. If checks are cashed at the cage, the controls must provide for security and integrity. For each check cashing transaction, the agent(s) conducting the transaction must:	543.18(b)(1) <i>Check cashing.</i> (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:			
1	Verify the patron's identity;		10(b)(1)(i) Verify the patron's identity;	543.18(b)(1)(i) Verify the patron's identity;			
2	Examine the check to ensure it includes the patron's name, current address, and signature;		10(b)(1)(ii) Examine the check to ensure it includes the patron's name, current address, and signature;	543.18(b)(1)(ii) Examine the check to ensure it includes the patron's name, current address, and signature;			
3	For personal checks, verify the patron's check cashing authority and record the source and results in accordance with management policy; however		10(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) For personal checks, verify the patron's check cashing authority and record the source and results in accordance with management policy; however			
4	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.		10(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) 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.			
C	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.	542.14(b)(4) <b>When traveler's</b> checks or other guaranteed drafts such as cashier's checks are presented, the cashier shall comply with the examination and documentation procedures as required by the issuer.	10(b)(4) When traveler's checks or other guaranteed drafts, such as cashier's checks, are presented, the cashier must comply with the examination and documentation procedures as required by the issuer.	543.18(b)(4) When traveler's checks or other guaranteed drafts, such as cashier's checks, are presented, the cashier must comply with the examination and documentation procedures as required by the issuer.			

REF		542	NIGC Class III Guidance	543	Tribal - State Compact	REF	Recommended Revisions
	<b>Section 13 - Cage Operation</b>		<b>BULLETIN 2018-3 §10</b>				
D	When counter checks are issued, the following must be included on the check:	542.14(b)(3) <b>When counter checks are issued, the following shall</b> be included on the check:	10(b)(2) When counter checks are issued, the following must be included on the check:	543.18(b)(2) When counter checks are issued, the following must be included on the check:			
1	The customer's name and signature;	542.14(b)(3)(i) The customer's name and signature;	10(b)(2)(i) The patron's name and signature;	543.18(b)(2)(i) The patron's name and signature;			The <del>customer's</del> patron's name and signature;
2	The dollar amount of the counter check (both alpha and numeric);	542.14(b)(3)(ii) The dollar amount of the counter check (both alpha and numeric);	10(b)(2)(ii) The dollar amount of the counter check;	543.18(b)(2)(ii) The dollar amount of the counter check;			
3	Patron's bank name, bank routing and account numbers;	542.14(b)(3)(iii) Customer's bank name and bank account number;	10(b)(2)(iii) Patron's bank name, bank routing, and account numbers;	543.18(b)(2)(iii) Patron's bank name, bank routing, and account numbers;			
4	Date of issuance; and,	542.14(b)(3)(iv) Date of issuance; and	10(b)(2)(iv) Date of issuance; and	543.18(b)(2)(iv) Date of issuance; and			
5	Signature of the agent approving the counter check transaction.	542.14(b)(3)(v) Signature or initials of the person approving the counter check transaction.	10(b)(2)(v) Signature of the agent approving the counter check transaction.	543.18(b)(2)(v) Signature of the agent approving the counter check transaction.			
E	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 the Nation's laws or CNGC regulations.		10(b)(5) If a third party check cashing or guarantee service is used, the examination and documentation procedures required by the service provider apply, unless otherwise provided by tribal law or regulation.	543.18(b)(5) If a third party check cashing or guarantee service is used, the examination and documentation procedures required by the service provider apply, unless otherwise provided by tribal law or regulation.			
F	Checks are not allowed to be held.		10(b)(3) Checks that are not deposited in the normal course of business, as established by management, (held checks) are subject to §9 lines of credit standards.	543.18(b)(3) Checks that are not deposited in the normal course of business, as established by management, (held checks) are subject to §543.15 lines of credit standards.			Checks <del>are not allowed to be held.</del> that are not deposited in the normal course of business, as established by management, (held checks) are subject to standards in Section X Lines of Credit.
<b>13.3</b>	<b>Cage and Vault Accountability Standards</b>						
A	All transactions that flow through the cage shall be summarized on a cage accountability form for each shift and shall be supported by documentation.	542.14(d)(1) <b><u>Cage and vault accountability.</u> All transactions that flow through the cage shall</b> be summarized on a cage accountability form on a per shift basis and shall be supported by documentation.	10(c)(1) Cage and vault accountability. 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) <i>Cage and vault accountability.</i> (1) All transactions that flow through the cage must be summarized for each work shift of the cage and must be supported by documentation.			
B	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).		10(c)(2) Increases and decreases to the total cage inventory must be verified, supported by documentation, and recorded. Documentation must include the date and shift, the purpose of the increase/decrease, the agent(s) completing the transaction, and the person or department receiving the cage funds (for decreases only).	543.18 (c)(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).			

REF		542	NIGC Class III Guidance	543	Tribal - State Compact	REF	Recommended Revisions
	<b>Section 13 - Cage Operation</b>		<b>BULLETIN 2018-3 §10</b>				
C	The cage and vault inventories (including coin rooms) shall be counted independently by at least two agents, who may include the oncoming and outgoing cashiers and who shall make individual counts for comparison of accuracy and maintenance of individual accountability. Such counts shall be attested to by signature and recorded in ink or other permanent form at the end of each shift during which the activity took place. All discrepancies shall be noted and investigated. Unverified transfers of cash and/or cash equivalents are prohibited.	542.14(d)(2) <b>The cage and vault</b> (including coin room) inventories shall be counted by the employees shall make individual counts for comparison of accuracy and maintenance of individual accountability. Such counts shall be recorded at the end of each shift during which activity took place. All discrepancies shall be noted and investigated. Unverified transfers of cash and/or cash equivalents are prohibited.	10(c)(3) The cage and vault inventories (including coin rooms) must be counted independently by at least two agents, attested to by signature, and recorded in ink or other permanent form at the end of each shift during which the activity took place. These agents must make individual counts to compare for accuracy and maintain individual accountability. All variances must be documented and investigated.	543.18 (c)(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.			
D	The CNGC, or the gaming operation as approved by the CNGC, shall establish and the operation shall comply with a minimum bankroll formula to ensure the operation maintains cash or cash equivalents (on hand and in the bank, if readily accessible) in an amount sufficient to satisfy obligations to the operation's customers as they are incurred. A suggested bankroll formula will be provided by the CNGC upon request.	542.14(d)(3) The Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, shall establish and the gaming operation shall comply with a minimum bankroll formula to ensure the gaming operation maintains cash or cash equivalents (on hand and in the bank, if readily accessible) in an amount sufficient to satisfy obligations to the gaming operation's customers as they are incurred. A suggested bankroll formula will be provided by the Commission upon request.	10(c)(4) The gaming operation must establish and comply with a minimum bankroll formula to ensure the gaming operation maintains cash or cash equivalents (on hand and in the bank, if readily accessible) in an amount sufficient to satisfy obligations to the gaming operation's patrons as they are incurred.	543.18(c)(4) The gaming operation must establish and comply with a minimum bankroll formula to ensure the gaming operation maintains cash or cash equivalents (on hand and in the bank, if readily accessible) in an amount sufficient to satisfy obligations to the gaming operation's patrons as they are incurred.			The CNGC, or the gaming operation as approved by the CNGC, shall establish and the operation shall comply with a minimum bankroll formula to ensure the gaming operation maintains cash or cash equivalents (on hand and in the bank, if readily accessible) in an amount sufficient to satisfy obligations to the operation's <del>customers</del> patrons as they are incurred. <del>A suggested bankroll formula will be provided by the CNGC upon request.</del>
<b>13.4</b>	<b>Kiosks</b>						
A	Kiosks must be maintained on the cage accountability and must be counted independently by at least two employees, documented, and reconciled for each increase or decrease to the kiosk inventory.		10(d)(1) Kiosks. 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.	<del>Kiosks.</del> 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)			Kiosks must be maintained on the cage accountability and must be counted independently by at least two <del>employees,</del> agents, documented, and reconciled for each increase or decrease to the kiosk inventory.
B	Currency cassettes must be counted and filled by an employee and verified independently by at least one employee, all of whom must sign each cassette.		10(d)(2) Currency cassettes must be counted and filled by an agent and verified independently by at least one agent who was not involved in the initial count and fill of the cassette, all of whom must sign each cassette.	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)			Currency cassettes must be counted and filled by an <del>employee</del> agent and verified independently by at least one <del>employee</del> agent, who was not involved in the initial count and fill of the cassette, all of whom must sign each cassette.
C	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.	542.13(o)(5)(vii) Alternatively, if a kiosk is utilized to accept a deposit of credits, the Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, shall establish and the gaming operation shall comply with procedures that safeguard the integrity of the kiosk system.	10(d)(3) Currency cassettes must be secured with a lock or tamper resistant seal and, if not placed inside a kiosk, must be stored in a secured area of the cage/vault.	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)			

REF		542	NIGC Class III Guidance	543	Tribal - State Compact	REF	Recommended Revisions
	<b>Section 13 - Cage Operation</b>		<b>BULLETIN 2018-3 §10</b>				
D	The CNGC or the gaming operation, subject to the approval of the CNGC, 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.	542.13(o)(5)(vii) Alternatively, if a kiosk is utilized to accept a deposit of credits, the Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, shall establish and the gaming operation shall comply with procedures that safeguard the integrity of the kiosk system.	10(d)(4) The TGRA or the gaming operation, subject to the approval of the TGRA, must develop and implement physical security controls over the kiosks. Controls should address the following: forced entry, evidence of any entry, and protection of circuit boards containing programs.	543.18(d)(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.			The CNGC or the gaming operation, subject to the approval of the CNGC, must develop and implement physical security controls <b>and procedures that safeguard the integrity of the kiosk system.</b> <del>over the kiosks.</del> Controls should address the following: forced entry, evidence of any entry, and protection of circuit boards containing programs.
E	With regard to cashless systems, the CNGC or the gaming operation, subject to the approval of the CNGC must develop and implement procedures to ensure that communications between the kiosk and system are secure and functioning.		10(d)(5) With regard to cashless systems, the TGRA or the gaming operation, subject to the approval of the TGRA, must develop and implement procedures to ensure that communications between the kiosk and system are secure and functioning.	543.18(d)(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.			
F	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 the system limitation(s) must be noted):		10(d)(6) The following reconciliation reports must be available upon demand for each day, shift, and drop cycle (this is not required if the system does not track the information, but system limitation(s) must be noted):	543.18(d)(6) 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):			
1	Starting balance dollar amount per financial instrument;		10(d)(6)(i) Starting balance dollar amount per financial instrument;	543.18(d)(6)(i) Starting balance dollar amount per financial instrument;			
2	Starting balance number of items per financial instrument;		10(d)(6)(ii) Starting balance number of items per financial instrument;	543.18(d)(6)(ii) Starting balance number of items per financial instrument;			
3	Dollar amount per financial instrument issued;		10(d)(6)(iii) Dollar amount per financial instrument issued;	543.18(d)(6)(iii) Dollar amount per financial instrument issued;			
4	Number of items per financial instrument issued;		Number of items per financial instrument issued; 10(d)(6)(iv)	543.18(d)(6)(iv) Number of items per financial instrument issued;			
5	Dollar amount per financial instrument redeemed;		10(d)(6)(v) Dollar amount per financial instrument issued;	543.18(d)(6)(v) Dollar amount per financial instrument redeemed;			
6	Number of items per financial instrument redeemed;		10(d)(6)(vi) Number of items per financial instrument redeemed;	543.18(d)(6)(vi) Number of items per financial instrument redeemed;			
7	Dollar amount per financial instrument increases;		10(d)(6)(vii) Dollar amount per financial instrument increases;	543.18(d)(6)(vii) Dollar amount per financial instrument increases;			
8	Number of items per financial instrument increases;		10(d)(6)(viii) Number of items per financial instrument increases;	543.18(d)(6)(viii) Number of items per financial instrument increases;			
9	Dollar amount per financial instrument decreases;		10(d)(6)(ix) Dollar amount per financial instrument decreases;	543.18(d)(6)(ix) Dollar amount per financial instrument decreases;			
10	Number of items per financial instrument decreases;		10(d)(6)(x) Number of items per financial instrument decreases;	543.18(d)(6)(x) Number of items per financial instrument decreases;			
11	Ending balance dollar amount per financial instrument; and,		10(d)(6)(xi) Ending balance dollar amount per financial instrument; and	543.18(d)(6)(xi) Ending balance dollar amount per financial instrument; and			
12	Ending balance number of items per financial instrument.		10(d)(6)(xii) Ending balance number of items per financial instrument.	543.18(d)(6)(xii) Ending balance number of items per financial instrument.			
<b>13.5</b>	<b>Customer Deposited Funds</b>						<b>Customer Patron Deposited Funds</b>

REF		542	NIGC Class III Guidance BULLETIN 2018-3 §10	543	Tribal - State Compact	REF	Recommended Revisions
	<b>Section 13 - Cage Operation</b>						
	If a gaming operation permits a customer to deposit funds for safekeeping or front money purposes with the operation at the Cage, the following standards shall apply:	542.14(c) <b>Customer deposited funds.</b> If a gaming operation permits a customer to deposit funds with the gaming operation at the cage, the following standards shall apply.	10(e) If a gaming operation permits a patron to deposit funds with the gaming operation at the cage, and when transfers of patron deposited funds are transferred to a gaming area for wagering purposes, the following standards apply:	543.18(e) <b>Patron deposited funds.</b> 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:			If a gaming operation permits a <del>customer-</del> patron to deposit funds <b>with the gaming operation at the Cage</b> , for safekeeping or front money purposes <del>with the operation at the Cage,</del> and when transfers of patron deposited funds are transferred to a gaming area for wagering purposes the following standards shall apply:
A	A file for the customer shall be prepared prior to acceptance of a deposit.	<b>A file for customers shall</b> be prepared prior to acceptance of a deposit. 542.14(c)(8)					A file for the <del>customer</del> patron shall be prepared prior to acceptance of a deposit.
B	The CNGC, or the gaming operation as approved by the CNGC, shall establish and the operation shall comply with procedures that verify the customer's identity, including photo identification.	542.14(c)(7) <b>The Tribal gaming regulatory authority,</b> or the gaming operation as approved by the Tribal gaming regulatory authority, shall establish and the gaming operation shall comply with procedures that verify the customer's identity, including photo identification.					The CNGC, or the gaming operation as approved by the CNGC, shall establish and the operation shall comply with procedures that verify the <del>customer's</del> patron's identity, including photo identification.
C	Only cash and approved cash equivalents/casino instruments shall be accepted from customers for the purpose of a customer deposit.	542.14(c)(6) Only cash, cash equivalents, chips, and tokens shall be accepted from customers for the purpose of a customer deposit.					Only cash and approved cash equivalents/casino instruments shall be accepted from <del>customers-</del> patrons for the purpose of a <del>customer</del> patron deposit.
D	All customer deposits and withdrawal transactions at the point of transaction shall be recorded on a cage accountability form on a per-shift basis.	542.14(c)(5) All customer deposits and withdrawal transactions at the cage shall be recorded on a cage accountability form on a per-shift basis.					All <del>customer</del> patron deposits and withdrawal transactions at the point of transaction shall be recorded on a cage accountability form on a per-shift basis.
E	The receipt or withdrawal of a customer deposit shall be evidenced by at least a two (2) part document with one (1) copy given to the customer and one (1) copy remaining in the cage file.	542.14(c)(1) <b>The receipt or withdrawal</b> of a customer deposit shall be evidenced by at least a two-part document with one copy going to the customer and one copy remaining in the cage file.	10(e)(1) The receipt or withdrawal of a patron deposit must be documented, with a copy given to the patron and a copy remaining in the cage.	543.18(e)(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.			The receipt or withdrawal of a <del>customer</del> patron deposit shall be evidenced by at least a two (2) part document with one (1) copy given to the <del>customer</del> patron and one (1) copy remaining in the cage file.
F	Both copies of the document of receipt or withdrawal must contain the following information:	542.14(c)(2) <b>The multi-part receipt shall</b> contain the following information:	10(e)(2) Both copies of the document of receipt or withdrawal must contain the following information:	543.18(e)(2) Both copies of the document of receipt or withdrawal must contain the following information:			
1	Same document number on each copy;	542.14(c)(2)(i) Same receipt number on all copies;	10(e)(2)(i) Same receipt number on each copy;	543.18(e)(2)(i) Same receipt number on each copy;			Same <del>document</del> receipt number on each copy;
2	Type of transaction;						
3	Customer's name and signature;	542.14(c)(2)(ii) Customer's name and signature;	10(e)(2)(ii) Patron's name and signature;	543.18(e)(2)(ii) Patron's name and signature;			<del>Customer</del> Patron's name and signature;
4	Date and time of receipt and withdrawal;	542.14(c)(2)(iii) Date of receipt and withdrawal;	10(e)(2)(iii) Date of receipt and withdrawal;	543.18(e)(2)(iii) Date of receipt and withdrawal;			
5	Unique Account identifier;						Unique <del>A</del> account identifier;
6	Dollar amount of deposit/ withdrawal;	542.14(c)(2)(iv) Dollar amount of deposit/withdrawal; and	10(e)(2)(iv) Dollar amount of deposit/withdrawal (for foreign currency transactions include the US dollar equivalent, the name of the foreign country, and the amount of the foreign currency by denomination);	543.18(e)(2)(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);			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);
7	Nature of deposit/withdrawal (cash, check, chips);	542.14(c)(2)(v) Nature of deposit (cash, check, chips); however,	10(e)(2)(v) Nature of deposit/withdrawal; and	543.18(e)(2)(v) Nature of deposit/withdrawal; and		7	Nature of deposit/withdrawal (cash, check, chips); <b>and</b>



REF		542	NIGC Class III Guidance BULLETIN 2018-3 §10	543	Tribal - State Compact	REF	Recommended Revisions
	<b>Section 13 - Cage Operation</b>						
8	Name and signature of the agent who conducted the transaction; and		10(e)(2)(vi) Name and signature of the agent who conducted the transaction.	543.18(e)(2)(vi) Name and signature of the agent who conducted the transaction.		8	Name and signature of the agent who conducted the transaction; <del>and</del>
9	Nature of deposit (cash, check, chips); however,		10(e)(2)(v) Nature of deposit/withdrawal; and	543.18(e)(2)(v) Nature of deposit/withdrawal; and		9	<del>Nature of deposit (cash, check, chips); however,</del>
G	The CNGC, or the gaming operation as approved by the CNGC, shall establish and the gaming operation shall comply with procedures that:	542.14(c)(3) <b>The Tribal gaming regulatory authority</b> , or the gaming operation as approved by the Tribal gaming regulatory authority, shall establish and the gaming operation shall comply with procedures that:	10(e)(3) Procedures must be established and complied with for front money deposits to:	543.18(e)(3) Procedures must be established and complied with for front money deposits to:			
1	Maintain a detailed record by customer name and date of all funds on deposit;	542.14(c)(3)(i) Maintain a detailed record by customer name and date of all funds on deposit;	10(e)(3)(i) Maintain a detailed record by patron name and date of all funds on deposit;	543.18(e)(3)(i) Maintain a detailed record by patron name and date of all funds on deposit;			Maintain a detailed record by <del>customer</del> <b>patron</b> name and date of all funds on deposit;
2	Maintain a current balance of all customer cash deposits that are in the Cage/Vault inventory or accountability; and	542.14(c)(3)(ii) Maintain a current balance of all customer cash deposits that are in the cage/vault inventory or accountability; and	10(e)(3)(ii) Maintain a current balance of all patron deposits that are in the cage/vault inventory or accountability; and	543.18(e)(3)(ii) Maintain a current balance of all patron deposits that are in the cage/vault inventory or accountability; and			Maintain a current balance of all <del>customer</del> <b>patron</b> cash deposits that are in the Cage/Vault inventory or accountability; and
3	Reconcile this current balance with the deposits and withdrawals at least daily.	542.14(c)(3)(iii) Reconcile this current balance with the deposits and withdrawals at least daily.	10(e)(3)(iii) Reconcile the current balance with the deposits and withdrawals at least daily.	543.18(e)(3)(iii) Reconcile the current balance with the deposits and withdrawals at least daily.			
H	The gaming operation, as approved by the CNGC, shall describe the sequence of the required signatures attesting to the accuracy of the information contained on the customer deposit or withdrawal form ensuring that the form is signed by the cashier.	542.14(c)(4) <b>The gaming operation</b> , as approved by the Tribal gaming regulatory authority, shall describe the sequence of the required signatures attesting to the accuracy of the information contained on the customer deposit or withdrawal form ensuring that the form is signed by the cashier.					The gaming operation, as approved by the CNGC, shall describe the sequence of the required signatures attesting to the accuracy of the information contained on the <del>customer</del> <b>patron</b> deposit or withdrawal form ensuring that the form is signed by the cashier.
<b>13.6</b>	<b>Chip Standards</b>						
	The CNGC, or the gaming operation as approved by the CNGC, shall establish and the gaming operation shall comply with procedures for the receipt, inventory, storage, and destruction of gaming chips and tokens.	542.14(e) <b>Chip and token standards.</b> The Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, shall establish and the gaming operation shall comply with procedures for the receipt, inventory, storage, and destruction of gaming chips and tokens.	10(g) Controls must be established and procedures implemented to ensure accountability of chip and token inventory. Such controls must include, but are not limited to, the following:	543.18(g) <i>Chip(s) and token(s).</i> 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:			The CNGC, or the gaming operation as approved by the CNGC, shall establish and the gaming operation shall comply with procedures for the <b>purchase</b> , receipt, inventory, storage, and destruction of gaming chips and tokens.
<b>13.7</b>	<b>Accounting/Auditing Standards</b>	542.14(g)					
	The operation shall comply with the following standards:						
A	The cage accountability shall be reconciled to the general ledger at least monthly.	542.14(g)(1) <b>Accounting/auditing standards.</b> The cage accountability shall be reconciled to the general ledger at least monthly.	13(d)(10)(i) At least monthly, the cage accountability must be reconciled to the general ledger.	543.24(d)(9)(i) <i>Cage, vault, cash, and cash equivalents.</i> At least monthly, the cage accountability must be reconciled to the general ledger.			

REF		542	NIGC Class III Guidance	543	Tribal - State Compact	REF	Recommended Revisions
	<b>Section 13 - Cage Operation</b>		<b>BULLETIN 2018-3 §10</b>				
B	A trial balance of gaming operation accounts receivable, including the name of the customer and current balance, shall be prepared at least monthly for active, inactive, settled or written-off accounts.	542.14(g)(2) <b>A trial balance of gaming operation</b> accounts receivable, including the name of the customer and current balance, shall be prepared at least monthly for active, inactive, settled or written-off accounts.	13(d)(9)(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;	543.24(d)(7)(i)(C) <i>Lines of credit.</i> At least three (3) times per year, an agent independent of the cage, credit, and collection functions must perform the following review: (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			A trial balance of gaming operation accounts receivable, including the name of the <del>customer</del> - <b>patron</b> and current balance, shall be prepared at least monthly for active, inactive, settled or written-off accounts.
C	The trial balance of gaming operation accounts receivable shall be reconciled to the general ledger each month. The reconciliation and any follow-up performed shall be documented, maintained for inspection, and provided to the CNGC upon request.	542.14(g)(3) <b>The trial balance of gaming operation</b> accounts receivable shall be reconciled to the general ledger each month. The reconciliation and any follow-up performed shall be documented, maintained for inspection, and provided to the Tribal gaming regulatory authority upon request.	13(d)(9)(i)(D) Examine line of credit records to determine that appropriate collection efforts are being made and payments are being properly recorded; and				
D	On a monthly basis an evaluation of the collection percentage of credit issued to identify unusual trends shall be performed.	542.14(g)(4) <b>On a monthly basis</b> an evaluation of the collection percentage of credit issued to identify unusual trends shall be performed.	13(d)(9)(ii) At least monthly, perform an evaluation of the collection percentage of credit issued to identify unusual trends.	543.24(d)(7)(ii) At least monthly, perform an evaluation of the collection percentage of credit issued to identify unusual trends.			
E	All cage and credit accounting procedures and any follow-up performed shall be documented, maintained for inspection, and provided to the CNGC upon request.	542.14(g)(5) <b>All cage and credit accounting</b> procedures and any follow-up performed shall be documented, maintained for inspection, and provided to the Tribal gaming regulatory authority upon request.					
<b>13.8</b>	<b>Extraneous Items</b>						
	The CNGC, or the gaming operation as approved by the CNGC, shall establish and the gaming operation shall comply with procedures to address and limit the transporting of extraneous items, such as coats, purses, beverage containers, and/or boxes, into and out of the cage, coin room, count room, and/or vault.	542.14(h) <b>Extraneous items.</b> The Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, shall establish and the gaming operation shall comply with procedures to address the transporting of extraneous items, such as coats, purses, and/or boxes, into and out of the cage, coin room, count room, and/or vault.	Limit transportation of extraneous items such as personal belongings, tool boxes, beverage containers, etc., into and out of the cage. 10(i)(2)	<i>Cage and vault access.</i> Controls must be established and procedures implemented to: (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)			The CNGC, or the gaming operation as approved by the CNGC, shall establish and the gaming operation shall comply with procedures to address and limit the transporting of extraneous items, such as coats, purses, beverage containers, and/or <b>tool</b> boxes, into and out of the cage, coin room, count room, and/or vault.
<b>13.9</b>	<b>Cage Cashier Access</b>						<b>Cage <del>Cashier</del> and Vault Access</b>
	Controls must be established and procedures implemented to restrict physical access to the cage to cage agents, designated staff, and other authorized persons.		10(i)(1) Cage and vault access. Controls must be established and procedures implemented to: (1) Restrict physical access to the cage to cage agents, designated staff, and other authorized persons; and	543.18(i)(1) <i>Cage and vault access.</i> Controls must be established and procedures implemented to: (1) Restrict physical access to the cage to cage agents, designated staff, and other authorized persons; and			
<b>13.10</b>	<b>Other Standards</b>						

REF		542	NIGC Class III Guidance	543	Tribal - State Compact	REF	Recommended Revisions
	<b>Section 13 - Cage Operation</b>		<b>BULLETIN 2018-3 §10</b>				
	The standards in Section 4 – General Provisions, Section 11 – Casino Instruments and Exchanges, Section 15 – Marketing Programs, and Section 18 – Financial Transaction Reporting shall also apply to Section 13.						

REF	CN TICS	542.21	542.31	542.41	NIGC Class III Guidance	543 Final Rule	REF	Recommended Revisions
	Section 14 - Key and Access Controls				§16	Effective: 12/21/2018		
						543.17(j) <i>Controlled keys.</i>	14.1	General Standards
					16(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.			
					16(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.		A	Custody of all keys involved in the drop and count, including duplicates, must be maintained by a department independent of the count and the drop agents as well as those departments being dropped and counted.
					16(c) Controls must be established and procedures implemented to safeguard the use, access, and security of keys in accordance with the following:	543.17(j) Controls must be established and procedures implemented to safeguard the use, access, and security of keys in accordance with the following:	B	Controls must be established and procedures implemented to safeguard the use, access, and security of keys in accordance with the following:
					16(c)(1) Each of the following requires a separate and unique key lock or alternative secure access method:	543.17(j)(1) Each of the following requires a separate and unique key lock or alternative secure access method:	1	Each of the following requires a separate and unique key lock or alternative secure access method:
					16(c)(1)(i) Drop cabinet;	543.17(j)(1)(i) Drop cabinet;	a	Drop cabinet;
					16(c)(1)(ii) Drop box release;	543.17(j)(1)(ii) Drop box release;	b	Drop box release;
					16(c)(1)(iii) Drop box content;	543.17(j)(1)(iii) Drop box content; and	c	Drop box content;
					16(c)(1)(iv) Bill acceptor canister release;		d	Bill acceptor canister release;
					16(c)(1)(v) Bill acceptor canister content;		e	Bill acceptor canister content;
					16(c)(1)(vi) Count room keys;		f	Count room keys;
					16(c)(1)(vii) Storage racks and carts;	543.17(j)(1)(iv) Storage racks and carts used for the drop.	g	Storage racks and carts;
					16(c)(1)(viii) Kiosk release; and		h	Kiosk release; and
					16(c)(1)(ix) Kiosk contents.		i	Kiosk contents.
					16(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).	543.17(j)(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).	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).
					16(c)(3) Documentation of all keys, including duplicates, must be maintained, including:	543.17(j)(3) Documentation of all keys, including duplicates, must be maintained, including:	3	Documentation of all keys, including duplicates, must be maintained, including:
					16(c)(3)(i) Unique identifier for each individual key;	543.17(j)(3)(i) Unique identifier for each individual key;	a	Unique identifier for each individual key;
					16(c)(3)(ii) Key storage location;	543.17(j)(3)(ii) Key storage location;	b	Key storage location;
					16(c)(3)(iii) Number of keys made, duplicated, and destroyed; and	543.17(j)(3)(iii) Number of keys made, duplicated, and destroyed; and	c	Number of keys made, duplicated, and destroyed; and

REF	CN TICS	542.21	542.31	542.41	NIGC Class III Guidance	543 Final Rule	REF	Recommended Revisions
	<b>Section 14 - Key and Access Controls</b>				<b>§16</b>	<b>Effective: 12/21/2018</b>		<b>Recommended Revisions</b>
					16(c)(3)(iv) Authorization and access.	543.17(j)(3)(iv) Authorization and access.	d	Authorization and access.
<b>14.1</b>	<b>Table Games Drop Box / Financial Instrument Storage Component Keys.</b>	542.21(m) <u>Table game drop box key control standards.</u>	542.31(m) <u>Table game drop box key control standards.</u>	542.41(m) <u>Table game drop box key control standards.</u>			<b>14.2</b>	<b>Table Games Drop Box / Financial-Casino Instrument Storage Component Container (CISC) Keys.</b>
A	Tier A gaming operations shall be exempt from compliance with this Section 14.1 if the CNGC, or the gaming operation as approved by the CNGC, establishes and the gaming operation complies with procedures that maintain adequate key control and restricts access to the keys.	542.21(m)(1) Tier A gaming operations shall be exempt from compliance with this paragraph if the Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, establishes and the gaming operation complies with procedures that maintain adequate key control and restricts access to the keys.						
B	Procedures shall be developed and implemented to insure that unauthorized access to empty table game drop boxes/financial instrument storage components shall not occur from the time the boxes leave the storage racks until they are placed on the tables.	542.21(m)(2) Procedures shall be developed and implemented to insure that unauthorized access to empty table game drop boxes shall not occur from the time the boxes leave the storage racks until they are placed on the tables.	542.31(m)(1) Procedures shall be developed and implemented to insure that unauthorized access to empty table game drop boxes shall not occur from the time the boxes leave the storage racks until they are placed on the tables.	542.41(m)(1) Procedures shall be developed and implemented to insure that unauthorized access to empty table game drop boxes shall not occur from the time the boxes leave the storage racks until they are placed on the tables.		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: (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) ??		Procedures shall be developed and implemented to insure that unauthorized access to empty-table game <del>drop-boxes/financial-instrument-storage-components</del> CISCs shall not occur from the time the <del>boxes</del> containers leave the storage racks until they are placed on the tables.
C	The involvement of at least two persons independent of the cage department shall be required to access stored empty table game drop boxes / financial instrument storage components.	542.21(m)(3) The involvement of at least two persons independent of the cage department shall be required to access stored empty table game drop boxes.	542.31(m)(2) The involvement of at least two persons independent of the cage department shall be required to access stored empty table game drop boxes.	542.41(m)(2) The involvement of at least two persons independent of the cage department shall be required to access stored empty table game drop boxes.	16(c)(2)(i) For Tier A and B operations, at least two drop team agents are required to be present to access and return keys. For Tier C operations, at least three drop team agents are required to be present to access and return keys.	543.17(j)(2)(i) For Tier A and B operations, at least two drop team agents are required to be present to access and return keys. For Tier C operations, at least three drop team agents are required to be present to access and return keys.		<del>The involvement of at least two persons independent of the cage department shall be required to access stored empty table game drop boxes / financial instrument storage components.</del> For Tier A and B operations, at least two drop team agents are required to be present to access and return keys. For Tier C operations, at least three drop team agents are required to be present to access and return keys.
D	The release keys shall be separately keyed from the contents keys.	542.21(m)(4) The release keys shall be separately keyed from the contents keys.	542.31(m)(3) The release keys shall be separately keyed from the contents keys.	542.41(m)(3) The release keys shall be separately keyed from the contents keys.	16(c)(1) Each of the following requires a separate and unique key lock or alternative secure access method:	543.17(j)(1) Each of the following requires a separate and unique key lock or alternative secure access method:		<del>The release keys shall be separately keyed from the contents keys.</del>
E	For Tier A and B operations, at least two count team members are required to be present at the time count room and other count keys are issued for the count.	542.21(m)(5) At least two count team members are required to be present at the time count room and other count keys are issued for the count.	542.31(m)(4) At least two count team members are required to be present at the time count room and other count keys are issued for the count.		16(c)(2)(ii) <b>For Tier A and B operations, at least two count team agents are required to be present at the time count room and other count keys are issued for the count.</b> For Tier C operations with four tables or more, at least three count team agents are required to be present at the time count keys are issued for the count. For Tier C operations with three tables or fewer, at least two count team agents are required to be present at the time count keys are issued for the count.	543.17(j)(2)(ii) <b>For Tier A and B operations, at least two (2) count team agents are required to be present at the time count room and other count keys are issued for the count.</b> For Tier C operations, at least three (two for card game drop box keys in operations with three tables or fewer) count team agents are required to be present at the time count room and other keys are issued for the count.		

REF	CN TICS	542.21	542.31	542.41	NIGC Class III Guidance	543 Final Rule	REF	Recommended Revisions
	<b>Section 14 - Key and Access Controls</b>				<b>§16</b>	<b>Effective: 12/21/2018</b>		
F	For Tier C operations, at least three (two for table game drop box/financial instrument storage component keys in operations with three tables or fewer) count team members are required to be present at the time count room and other count keys are issued for the count.			542.41(m)(4) At least three (two for table game drop box keys in operations with three tables or fewer) count team members are required to be present at the time count room and other count keys are issued for the count.	16(c)(2)(ii) For Tier A and B operations, at least two count team agents are required to be present at the time count room and other count keys are issued for the count. <b>For Tier C operations with four tables or more, at least three count team agents are required to be present at the time count keys are issued for the count. For Tier C operations with three tables or fewer, at least two count team agents are required to be present at the time count keys are issued for the count.</b>	543.17(j)(2)(ii) For Tier A and B operations, at least two (2) count team agents are required to be present at the time count room and other count keys are issued for the count. <b>For Tier C operations, at least three (two for card game drop box keys in operations with three tables or fewer) count team agents are required to be present at the time count room and other keys are issued for the count.</b>		For Tier C operations, at least three (two for table game <del>drop box/financial instrument storage component</del> CISC keys in operations with three tables or fewer) count team <del>members</del> agents are required to be present at the time count room and other count keys are issued for the count.
G	All duplicate keys shall be maintained in a manner that provides the same degree of control as is required for the original keys. Records shall be maintained for each key duplicated that indicate the number of keys made and destroyed.	542.21(m)(6) All duplicate keys shall be maintained in a manner that provides the same degree of control as is required for the original keys. Records shall be maintained for each key duplicated that indicate the number of keys made and destroyed.	542.31(m)(5) All duplicate keys shall be maintained in a manner that provides the same degree of control as is required for the original keys. Records shall be maintained for each key duplicated that indicate the number of keys made and destroyed.	542.41(m)(5) All duplicate keys shall be maintained in a manner that provides the same degree of control as is required for the original keys. Records shall be maintained for each key duplicated that indicate the number of keys made and destroyed.	16(c)(3)(iii) Number of keys made, duplicated, and destroyed; and			All duplicate keys shall be maintained in a manner that provides the same degree of control as is required for the original keys. <del>Records shall be maintained for each key duplicated that indicate the number of keys made and destroyed.</del>
H	Logs shall be maintained by the custodian of sensitive keys to document authorization of personnel accessing keys.	542.21(m)(7) Logs shall be maintained by the custodian of sensitive keys to document authorization of personnel accessing keys.	542.31(m)(6) Logs shall be maintained by the custodian of sensitive keys to document authorization of personnel accessing keys.	542.41(m)(6) Logs shall be maintained by the custodian of sensitive keys to document authorization of personnel accessing keys.				
14.2	<b>Table game drop box / financial instrument storage component release keys.</b>	542.21(n) <i>Table game drop box release keys.</i> 542.21(o) <i>Bill acceptor canister release keys.</i>	542.31(n) <i>Table game drop box release keys.</i> 542.31(o) <i>Bill acceptor canister release keys.</i>	542.41(n) <i>Table game drop box release keys.</i> 542.41(o) <i>Bill acceptor canister release keys.</i>			14.3	<b>Table gGame drop box / financial instrument storage component CISC Rrelease kKeys.</b>
A	Tier A gaming operations shall be exempt from compliance with this Section 14.2 if the CNGC, or the gaming operation as approved by the CNGC, establishes and the gaming operation complies with procedures that maintain adequate key control and restricts access to the keys.	542.21(n)(1) Tier A gaming operations shall be exempt from compliance with this paragraph if the Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, establishes and the gaming operation complies with procedures that maintain adequate key control and restricts access to the keys.  542.21(o)(1) Tier A gaming operations shall be exempt from compliance with this paragraph if the Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, establishes and the gaming operation complies with procedures that maintain adequate key control and restricts access to the keys.						
B	The table game drop box / financial instrument storage component release keys shall be maintained by a department independent of the pit department.	542.21(n)(2) The table game drop box release keys shall be maintained by a department independent of the pit department.  542.21(o)(2) The bill acceptor canister release keys shall be maintained by a department independent of the gaming machine department.	542.31(n)(1) The table game drop box release keys shall be maintained by a department independent of the pit department.  542.31(o)(1) The bill acceptor canister release keys shall be maintained by a department independent of the gaming machine department.	542.41(n)(1) The table game drop box release keys shall be maintained by a department independent of the pit department.  542.41(o)(1) The bill acceptor canister release keys shall be maintained by a department independent of the gaming machine department.	16(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.			<del>The table game drop box / financial instrument storage component release keys shall be maintained by a department independent of the pit department.</del>

REF	CN TICS	542.21	542.31	542.41	NIGC Class III Guidance	543 Final Rule	REF	Recommended Revisions
	Section 14 - Key and Access Controls				§16	Effective: 12/21/2018		
C	Only the person(s) authorized to remove table game drop box / financial instrument storage components from the tables shall be allowed access to the table game drop box / financial instrument storage component release keys; however, the count team members may have access to the release keys during the soft count in order to reset the table game drop boxes / financial instrument storage components.	542.21(n)(3) Only the person(s) authorized to remove table game drop boxes from the tables shall be allowed access to the table game drop box release keys; however, the count team members may have access to the release keys during the soft count in order to reset the table game drop boxes.  542.21(o)(3) Only the person(s) authorized to remove bill acceptor canisters from the gaming machines shall be allowed access to the release keys.	542.31(n)(2) Only the person(s) authorized to remove table game drop boxes from the tables shall be allowed access to the table game drop box release keys; however, the count team members may have access to the release keys during the soft count in order to reset the table game drop boxes.  542.31(o)(2) Only the person(s) authorized to remove bill acceptor canisters from the gaming machines shall be allowed access to the release keys.	542.41(n)(2) Only the person(s) authorized to remove table game drop boxes from the tables shall be allowed access to the table game drop box release keys; however, the count team members may have access to the release keys during the soft count in order to reset the table game drop boxes.  542.41(o)(2) Only the person(s) authorized to remove bill acceptor canisters from the gaming machines shall be allowed access to the release keys.	16(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.	543.17(j)(6) Other than the count team, only agents authorized to remove drop boxes are allowed access to drop box release keys.	B	Only the <del>person</del> <b>agent</b> (s) authorized to remove table game <del>drop box / financial instrument storage components from the tables</del> CISC shall be allowed access to the table game <del>drop box / financial casino instrument storage component</del> CISC release keys; however, the count team <del>members</del> <b>agents</b> may have access to the release keys during the soft count in order to reset the <del>table game drop boxes / financial instrument storage components</del> <b>containers</b> .
D	Persons authorized to remove the table game drop boxes / financial instrument storage components shall be precluded from having simultaneous access to the table game drop box / financial instrument storage component contents keys and release keys.	542.21(n)(4) Persons authorized to remove the table game drop boxes shall be precluded from having simultaneous access to the table game drop box contents keys and release keys.  542.21(o)(4) Persons authorized to remove the bill acceptor canisters shall be precluded from having simultaneous access to the bill acceptor canister contents keys and release keys.	542.31(n)(3) Persons authorized to remove the table game drop boxes shall be precluded from having simultaneous access to the table game drop box contents keys and release keys.  542.31(o)(3) Persons authorized to remove the bill acceptor canisters shall be precluded from having simultaneous access to the bill acceptor canister contents keys and release keys.	542.41(n)(3) Persons authorized to remove the table game drop boxes shall be precluded from having simultaneous access to the table game drop box contents keys and release keys.  542.41(o)(3) Persons authorized to remove the bill acceptor canisters shall be precluded from having simultaneous access to the bill acceptor canister contents keys and release keys.			C	<del>Persons</del> <b>Agents</b> authorized to remove the table game <del>drop boxes / financial instrument storage components</del> CISC shall be precluded from having simultaneous access to the table game <del>drop box / financial instrument storage component</del> CISC contents keys and release keys.
E	For situations requiring access to a table game drop box / financial instrument storage component at a time other than the scheduled drop, the date, time, and signature of employee signing out/in the release key must be documented.	542.21(n)(5) For situations requiring access to a table game drop box at a time other than the scheduled drop, the date, time, and signature of employee signing out/in the release key must be documented.  542.21(o)(5) For situations requiring access to a bill acceptor canister at a time other than the scheduled drop, the date, time, and signature of employee signing out/in the release key must be documented.	542.31(n)(4) For situations requiring access to a table game drop box at a time other than the scheduled drop, the date, time, and signature of employee signing out/in the release key must be documented.  542.31(o)(4) For situations requiring access to a bill acceptor canister at a time other than the scheduled drop, the date, time, and signature of employee signing out/in the release key must be documented.	542.41(n)(4) For situations requiring access to a table game drop box at a time other than the scheduled drop, the date, time, and signature of employee signing out/in the release key must be documented.  542.41(o)(4) For situations requiring access to a bill acceptor canister at a time other than the scheduled drop, the date, time, and signature of employee signing out/in the release key must be documented.	16(c)(6) Any use of keys at times other than the scheduled drop and count must be properly authorized and documented.  16(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).	543.17(j)(7) Any use of keys at times other than the scheduled drop and count must be properly authorized and documented.	D	For situations requiring access to a table game <del>drop box / financial instrument storage component</del> CISC at a time other than the scheduled drop, the date, time, and signature of <del>employee</del> <b>agent</b> signing out/in the release key must be documented.
14.3	<b>Gaming Systems Keys</b>						14.4	
A	For the installation of new gaming systems, standards set forth in Section 7.4 Gaming Systems – Machines of this document shall apply to this part.							For the installation of new gaming systems, standards set forth in Section 7.4 Gaming Systems – <del>Machines</del> <b>Installation</b> of this document shall apply to this part.
B	Gaming machine coin drop cabinet keys, including duplicates, shall be maintained by a department independent of the gaming machine department.					16(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.		<del>Gaming machine coin drop cabinet keys, including duplicates, shall be maintained by a department independent of the gaming machine department.</del>
C	The physical custody of the keys needed to access gaming machine coin drop cabinets, including duplicates, shall require the involvement of two persons, one of whom is independent of the gaming machine department.							The physical custody of the keys needed to access gaming machine coin drop cabinets, including duplicates, shall require the involvement of two persons, one of whom is independent of the gaming machine department.



REF	CN TICS	542.21	542.31	542.41	NIGC Class III Guidance	543 Final Rule	REF	Recommended Revisions
	Section 14 - Key and Access Controls				§16	Effective: 12/21/2018		
D	Two employees (separate from key custodian) shall be required to accompany such keys while checked out and observe each time gaming machine drop cabinets are accessed, unless, in Tiers B and C gaming operations, surveillance is notified each time keys are checked out and surveillance observes the person throughout the period the keys are checked out.							Two <del>employees</del> <b>agents</b> (separate from key custodian) shall be required to accompany such keys while checked out and observe each time gaming machine drop cabinets are accessed, unless, in Tiers B and C gaming operations, surveillance is notified each time keys are checked out and surveillance observes the person throughout the period the keys are checked out.
14.4	<b>Financial Instrument Storage Component Release Key Controls.</b>	542.21(o) <i>Bill acceptor canister release keys.</i>	542.31(o) <i>Bill acceptor canister release keys.</i>	542.41(o) <i>Bill acceptor canister release keys.</i>			14.5	<b>Financial- Instrument Storage-Component CISC Release Key Controls.</b>
A	Tier A gaming operations shall be exempt from compliance with this Section 14.4 if the CNGC, or the gaming operation as approved by the CNGC, establishes and the gaming operation complies with procedures that maintain adequate key control and restricts access to the keys.	542.21(o)(1) Tier A gaming operations shall be exempt from compliance with this paragraph if the Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, establishes and the gaming operation complies with procedures that maintain adequate key control and restricts access to the keys.						Tier A gaming operations shall be exempt from compliance with this Section 14.45 if the CNGC, or the gaming operation as approved by the CNGC, establishes and the gaming operation complies with procedures that maintain adequate key control and restricts access to the keys.
B	Financial instrument storage component release keys shall be maintained by a department independent of the gaming machine department.	542.21(o)(2) The bill acceptor canister release keys shall be maintained by a department independent of the gaming machine department.	542.31(o)(1) The bill acceptor canister release keys shall be maintained by a department independent of the gaming machine department.	542.41(o)(1) The bill acceptor canister release keys shall be maintained by a department independent of the gaming machine department.	16(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 <del>being dropped and counted.</del>			<del>Financial instrument storage component release keys shall be maintained by a department independent of the gaming machine department.</del>
C	Only the person(s) authorized to remove financial instrument storage components from the gaming machines shall be allowed access to the release keys.	542.21(o)(3) Only the person(s) authorized to remove bill acceptor canisters from the gaming machines shall be allowed access to the release keys.	542.31(o)(2) Only the person(s) authorized to remove bill acceptor canisters from the gaming machines shall be allowed access to the release keys.	542.41(o)(2) Only the person(s) authorized to remove bill acceptor canisters from the gaming machines shall be allowed access to the release keys.	16(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.		B	<del>Other than the count team,</del> Only the <del>person-agent</del> (s) authorized to remove <del>financial instrument storage components</del> CISC from the gaming machines shall be allowed access to the release keys.
D	Persons authorized to remove the financial instrument storage components shall be precluded from having simultaneous access to the financial instrument storage component contents keys and release keys.	542.21(o)(4) Persons authorized to remove the bill acceptor canisters shall be precluded from having simultaneous access to the bill acceptor canister contents keys and release keys.	542.31(o)(3) Persons authorized to remove the bill acceptor canisters shall be precluded from having simultaneous access to the bill acceptor canister contents keys and release keys.	542.41(o)(3) Persons authorized to remove the bill acceptor canisters shall be precluded from having simultaneous access to the bill acceptor canister contents keys and release keys.			C	<del>Persons- Agents</del> authorized to remove the <del>financial instrument storage components</del> CISC shall be precluded from having simultaneous access to the <del>financial instrument storage component- CISC</del> contents keys and release keys.
E	For situations requiring access to a financial instrument storage component at a time other than the scheduled drop, the date, time, and signature of employee signing out/in the release key must be documented.	542.21(o)(5) For situations requiring access to a bill acceptor canister at a time other than the scheduled drop, the date, time, and signature of employee signing out/in the release key must be documented.	542.31(o)(4) For situations requiring access to a bill acceptor canister at a time other than the scheduled drop, the date, time, and signature of employee signing out/in the release key must be documented.	542.41(o)(4) For situations requiring access to a bill acceptor canister at a time other than the scheduled drop, the date, time, and signature of employee signing out/in the release key must be documented.	16(c)(6) Any use of keys at times other than the scheduled drop and count must be properly authorized and documented.	(j)(7) Any use of keys at times other than the scheduled drop and count must be properly authorized and documented.	D	For situations requiring access to a <del>financial instrument storage component</del> CISCs at a time other than the scheduled drop, the date, time, and signature of employee signing out/in the release key must be documented.
14.5	<b>Financial Instrument Storage Component Transport Cart Keys</b>	542.21(p) <i>Table game drop box storage rack keys.</i> 542.21(q) <i>Bill acceptor canister storage rack keys.</i>	542.31(p) <i>Table game drop box storage rack keys.</i> 542.31(q) <i>Bill acceptor canister storage rack keys.</i>	542.41(p) <i>Table game drop box storage rack keys.</i> 542.41(q) <i>Bill acceptor canister storage rack keys.</i>			14.6	<b>Financial- Instrument Storage-Component- CISC Transport Cart Keys</b>

REF	CN TICS	542.21	542.31	542.41	NIGC Class III Guidance	543 Final Rule	REF	Recommended Revisions
	Section 14 - Key and Access Controls				§16	Effective: 12/21/2018		
A	Tier A gaming operations shall be exempt from compliance with this Section 14.5 if the CNGC, or the gaming operation as approved by the CNGC, establishes and the gaming operation complies with procedures that maintain adequate key control and restricts access to the keys.	542.21(p)(1) Tier A gaming operations shall be exempt from compliance with this paragraph if the Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, establishes and the gaming operation complies with procedures that maintain adequate key control and restricts access to the keys.  542.21(q) Tier A gaming operations shall be exempt from compliance with this paragraph if the Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, establishes and the gaming operation complies with procedures that maintain adequate key control and restricts access to the keys.						Tier A gaming operations shall be exempt from compliance with this Section 14.56 if the CNGC, or the gaming operation as approved by the CNGC, establishes and the gaming operation complies with procedures that maintain adequate key control and restricts access to the keys.
B	For Tier C operations, a person independent of the gaming machine department shall be required to accompany the financial instrument storage component storage rack keys and observe each time canisters are removed from or placed in storage racks.			542.41(p)(1) A person independent of the pit department shall be required to accompany the table game drop box storage rack keys and observe each time table game drop boxes are removed from or placed in storage racks.  542.41(q)(2) A person independent of the gaming machine department shall be required to accompany the bill acceptor canister storage rack keys and observe each time canisters are removed from or placed in storage racks.				For Tier C operations, an agent person-independent of the gaming machine department shall be required to accompany the financial instrument-storage component CISC storage rack keys and observe each time canisters are removed from or placed in storage racks.
C	Persons authorized to obtain financial instrument storage component storage rack keys shall be precluded from having simultaneous access to financial instrument storage component contents keys with the exception of the count team.	542.21(p)(2) Persons authorized to obtain table game drop box storage rack keys shall be precluded from having simultaneous access to table game drop box contents keys, with the exception of the count team.  542.21(q)(2) Persons authorized to obtain bill acceptor canister storage rack keys shall be precluded from having simultaneous access to bill acceptor canister contents keys, with the exception of the count team.	542.31(p) Persons authorized to obtain table game drop box storage rack keys shall be precluded from having simultaneous access to table game drop box contents keys, with the exception of the count team.  542.31(q) Persons authorized to obtain bill acceptor canister storage rack keys shall be precluded from having simultaneous access to bill acceptor canister contents keys, with the exception of the count team.	542.41(p)(2) Persons authorized to obtain table game drop box storage rack keys shall be precluded from having simultaneous access to table game drop box contents keys, with the exception of the count team.  542.41(q)(2) Persons authorized to obtain bill acceptor canister storage rack keys shall be precluded from having simultaneous access to bill acceptor canister contents keys with the exception of the count team.	16(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.	543.17(j)(5) Other than the count team, no agent may have access to the drop box content keys while in possession of storage rack keys and/or release keys.		Persons Agents authorized to obtain financial instrument-storage-component-CISC storage rack keys and/or release keys shall be precluded from having simultaneous access to financial-instrument-storage-component CISC contents keys with the exception of the count team.
14.6	<b>Financial Instrument Storage Component Contents Keys</b>	542.21(r) <i>Table game drop box contents keys.</i> 542.21(s) <i>Bill acceptor canister contents keys.</i>	542.31(r) <i>Table game drop box contents keys.</i> 542.31(s) <i>Bill acceptor canister contents keys.</i>	542.41(r) <i>Table game drop box contents keys.</i> 542.41(s) <i>Bill acceptor canister contents keys.</i>			14.7	<del>Financial-Instrument-Storage-Component- CISC Contents Keys</del>

REF	CN TICS	542.21	542.31	542.41	NIGC Class III Guidance	543 Final Rule	REF	Recommended Revisions
	Section 14 - Key and Access Controls				§16	Effective: 12/21/2018		
A	Tier A gaming operations shall be exempt from compliance with this paragraph if the CNGC, or the gaming operation as approved by the CNGC, establishes and the gaming operation complies with procedures that maintain adequate key control and restricts access to the keys.	542.21(r)(1) Tier A gaming operations shall be exempt from compliance with this paragraph if the Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, establishes and the gaming operation complies with procedures that maintain adequate key control and restricts access to the keys.  542.21(s)(1) Tier A gaming operations shall be exempt from compliance with this paragraph if the Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, establishes and the gaming operation complies with procedures that maintain adequate key control and restricts access to the keys.						
B	The physical custody of the keys needed for accessing stored, full financial instrument storage component contents shall require involvement of persons from two separate departments, with the exception of the count team.	542.21(r)(2) The physical custody of the keys needed for accessing stored, full table game drop box contents shall require the involvement of persons from at least two separate departments, with the exception of the count team.  542.21(s)(2) The physical custody of the keys needed for accessing stored, full bill acceptor canister contents shall require involvement of persons from two separate departments, with the exception of the count team.	542.31(r)(1) The physical custody of the keys needed for accessing stored, full table game drop box contents shall require the involvement of persons from at least two separate departments, with the exception of the count team.  542.31(s)(1) The physical custody of the keys needed for accessing stored, full bill acceptor canister contents shall require involvement of persons from two separate departments, with the exception of the count team.	542.41(r)(1) The physical custody of the keys needed for accessing stored, full table game drop box contents shall require the involvement of persons from at least two separate departments, with the exception of the count team.  542.41(s)(1) The physical custody of the keys needed for accessing stored, full bill acceptor canister contents shall require involvement of persons from two separate departments, with the exception of the count team.				The physical custody of the keys needed for accessing stored, full <del>financial-instrument-storage component</del> CISC contents shall require involvement of <del>persons</del> agents from two separate departments, with the exception of the count team.
C	For Tiers A and B gaming operations, access to the financial instrument storage component contents key at other than scheduled count times shall require the involvement of at least two persons from separate departments, one of whom must be a supervisor. For Tier C gaming operations, access to the financial instrument storage component contents key at other than scheduled count times shall require the involvement of at least three persons, one of whom must be a supervisor. The reason for access shall be documented with the signatures of all participants and observers.	542.21(r)(3) Access to the table game drop box contents key at other than scheduled count times shall require the involvement of at least two persons from separate departments, including management. The reason for access shall be documented with the signatures of all participants and observers.  542.21(s)(3) Access to the bill acceptor canister contents key at other than scheduled count times shall require the involvement of at least two persons from separate departments, one of whom must be a supervisor. The reason for access shall be documented with the signatures of all participants and observers.	542.31(r)(2) Access to the table game drop box contents key at other than scheduled count times shall require the involvement of at least two persons from separate departments, including management. The reason for access shall be documented with the signatures of all participants and observers.  542.31(s)(2) Access to the bill acceptor canister contents key at other than scheduled count times shall require the involvement of at least two persons from separate departments, one of whom must be a supervisor. The reason for access shall be documented with the signatures of all participants and observers.	542.41(r)(2) Access to the table game drop box contents key at other than scheduled count times shall require the involvement of at least three persons from separate departments, including management. The reason for access shall be documented with the signatures of all participants and observers.  542.41(s)(2) Access to the bill acceptor canister contents key at other than scheduled count times shall require the involvement of at least three persons from separate departments, one of whom must be a supervisor. The reason for access shall be documented with the signatures of all participants and observers.				For Tiers A and B gaming operations, access to the <del>financial-instrument-storage-component</del> CISC contents key at other than scheduled count times shall require the involvement of at least two <del>persons</del> agents from separate departments, one of whom must be a supervisor. For Tier C gaming operations, access to the <del>financial-instrument-storage-component</del> CISC contents key at other than scheduled count times shall require the involvement of at least three <del>persons</del> agents, one of whom must be a supervisor. The reason for access shall be documented with the signatures of all participants and observers.
D	Only the count team members shall be allowed access to financial instrument storage component contents keys during the count process.	542.21(r)(4) Only count team members shall be allowed access to table game drop box contents keys during the count process.  542.21(s)(4) Only the count team members shall be allowed access to bill acceptor canister contents keys during the count process.	542.31(r)(3) Only count team members shall be allowed access to table game drop box contents keys during the count process.  542.31(s)(3) Only the count team members shall be allowed access to bill acceptor canister contents keys during the count process.	542.41(r)(3) Only count team members shall be allowed access to table game drop box contents keys during the count process.  542.41(s)(3) Only the count team members shall be allowed access to bill acceptor canister contents keys during the count process.				Only the count team <del>members</del> agents shall be allowed access to <del>financial-instrument-storage-component</del> CISC contents keys during the count process.

REF	CN TICS	542.21	542.31	542.41	NIGC Class III Guidance	543 Final Rule	REF	Recommended Revisions
	Section 14 - Key and Access Controls				§16	Effective: 12/21/2018		
14.7	<b>Kiosk Key Controls</b>						14.8	
	Controls must be established and procedures implemented to safeguard the use, access, and security for keys for kiosks.					543.17(j)(9) Controls must be established and procedures implemented to safeguard the use, access, and security of keys for kiosks.		Controls must be established and procedures implemented to safeguard the use, access, and security <del>for</del> of keys for kiosks.
14.8	<b>Promotional Progressive Pots and Pools Container Keys</b>						14.9	
A	Promotional funds removed from the card game must be placed in a locked container.							
B	Agents authorized to transport the locked container are precluded from having access to the contents keys.							
C	The contents key must be maintained by a department independent of the card room.							
14.9	<b>Computerized Entry Access Control Systems</b>						14.10	
	The utilization of Computer Access Control Systems at any facility must be reviewed and approved by CNGC and must follow the requirements in Section 20 Information Technology.	542.21(a) <i>Computer applications.</i> For any computer application utilized, alternate documentation and/or procedures that provide at least the level of control described by the standards in this section, as approved by the Tribal gaming regulatory authority, will be acceptable.	542.31(a) <i>Computer applications.</i> For any computer application utilized, alternate documentation and/or procedures that provide at least the level of control described by the standards in this section, as approved by the Tribal gaming regulatory authority, will be acceptable.	542.41(a) <i>Computer applications.</i> For any computer application utilized, alternate documentation and/or procedures that provide at least the level of control described by the standards in this section, as approved by the Tribal gaming regulatory authority, will be acceptable.				
14.10	<b>Computerized Key Security Systems</b>	542.21(t) <i>Gaming machine computerized key security systems.</i> 542.21(u) <i>Table games computerized key security systems.</i>	542.31(t) <i>Gaming machine computerized key security systems.</i> 542.31(u) <i>Table games computerized key security systems.</i>	542.41(t) <i>Gaming machine computerized key security systems.</i> 542.41(u) <i>Table games computerized key security systems.</i>			14.11	
A	Computerized key security systems which restrict access to table games/cards and gaming machine drop and count keys through the use of passwords, keys, or other means, other than a key custodian, must provide the same degree of control as indicated in the key control standards of this section. These standards shall be applicable to all tier levels.	542.21(t)(1) Computerized key security systems which restrict access to the gaming machine drop and count keys through the use of passwords, keys or other means, other than a key custodian, must provide the same degree of control as indicated in the aforementioned key control standards; refer to paragraphs (l), (o), (q) and (s) of this section. Note: This standard does not apply to the system administrator. The system administrator is defined in paragraph (t)(2)(i) of this section.  542.21(u)(1) Computerized key security systems which restrict access to the table game drop and count keys through the use of passwords, keys or other means, other than a key custodian, must provide the same degree of control as indicated in the aforementioned key control standards; refer to paragraphs (m), (n), (p) and (r) of this section. Note: This standard does not apply to the system administrator. The system administrator is defined in paragraph (u)(2)(ii) of this section.	542.31(t)(1) Computerized key security systems which restrict access to the gaming machine drop and count keys through the use of passwords, keys or other means, other than a key custodian, must provide the same degree of control as indicated in the aforementioned key control standards; refer to paragraphs (l), (o), (q) and (s) of this section. Note: This standard does not apply to the system administrator. The system administrator is defined in paragraph (t)(2)(i) of this section.  542.31(u)(1) Computerized key security systems which restrict access to the table game drop and count keys through the use of passwords, keys or other means, other than a key custodian, must provide the same degree of control as indicated in the aforementioned key control standards; refer to paragraphs (m), (n), (p) and (r) of this section. Note: This standard does not apply to the system administrator. The system administrator is defined in paragraph (u)(2)(ii) of this section.	542.41(t)(1) Computerized key security systems which restrict access to the gaming machine drop and count keys through the use of passwords, keys or other means, other than a key custodian, must provide the same degree of control as indicated in the aforementioned key control standards; refer to paragraphs (l), (o), (q) and (s) of this section. Note: This standard does not apply to the system administrator. The system administrator is defined in paragraph (t)(2)(i) of this section.  542.41(u)(1) Computerized key security systems which restrict access to the table game drop and count keys through the use of passwords, keys or other means, other than a key custodian, must provide the same degree of control as indicated in the aforementioned key control standards; refer to paragraphs (m), (n), (p) and (r) of this section. Note: This standard does not apply to the system administrator. The system administrator is defined in paragraph (u)(2)(ii) of this section.				Computerized key security systems which restrict access <del>to table games/cards and gaming machine drop and count keys</del> through the use of passwords, keys, or other means, other than a key custodian, must provide the same degree of control as indicated in the key control standards of this section. These standards shall be applicable to all tier levels.

REF	CN TICS	542.21	542.31	542.41	NIGC Class III Guidance	543 Final Rule	REF	Recommended Revisions
	Section 14 - Key and Access Controls				§16	Effective: 12/21/2018		
B	The following table games/cards and gaming machine drop and count key control procedures shall apply:	542.21(t)(1) For computerized key security systems, the following additional gaming machine key control procedures apply:  542.21(u)(2) For computerized key security systems, the following additional table game key control procedures apply:	542.31(t)(1) For computerized key security systems, the following additional gaming machine key control procedures apply:  542.31(u)(2) For computerized key security systems, the following additional table game key control procedures apply:	542.41(t)(1) For computerized key security systems, the following additional gaming machine key control procedures apply:  542.41(u)(2) For computerized key security systems, the following additional table game key control procedures apply:				The following <del>table games/cards and gaming machine drop and count</del> key control procedures shall apply:
1	Management personnel independent of the operational department (i.e., system administrator) shall assign and control user access to keys in the computerized key security systems to ensure that sensitive keys are restricted to authorized employees.	542.21(t)(2)(i) Management personnel independent of the gaming machine department assign and control user access to keys in the computerized key security system (i.e., system administrator) to ensure that gaming machine drop and count keys are restricted to authorized employees.  542.21(u)(2)(i) Management personnel independent of the table game department assign and control user access to keys in the computerized key security system (i.e., system administrator) to ensure that table game drop and count keys are restricted to authorized employees.	542.31(t)(2)(i) Management personnel independent of the gaming machine department assign and control user access to keys in the computerized key security system (i.e., system administrator) to ensure that gaming machine drop and count keys are restricted to authorized employees.  542.31(u)(2)(i) Management personnel independent of the table game department assign and control user access to keys in the computerized key security system (i.e., system administrator) to ensure that table game drop and count keys are restricted to authorized employees.	542.41(t)(2)(i) Management personnel independent of the gaming machine department assign and control user access to keys in the computerized key security system (i.e., system administrator) to ensure that gaming machine drop and count keys are restricted to authorized employees.  542.41(u)(2)(i) Management personnel independent of the table game department assign and control user access to keys in the computerized key security system (i.e., system administrator) to ensure that table game drop and count keys are restricted to authorized employees.				Management personnel independent of the operational department (i.e., system administrator) shall assign and control user access to keys in the computerized key security systems to ensure that sensitive keys are restricted to authorized <del>employees</del> agents.
					16(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:	543.17(j)(8) Emergency manual keys, such as an override key, for computerized, electronic, and alternative key systems must be maintained in accordance with the following:	C	Emergency manual keys, such as an override key, for computerized, electronic, and alternative key systems must be maintained in accordance with the following:
2	In the event of an emergency or the key box is inoperable, access to the emergency manual key(s) (a.k.a. override key), used to access the box containing the table games/cards and gaming machine drop and count keys, requires the physical involvement of at least three persons from separate departments, including management. The date, time, and reason for access, must be documented with the signatures of all participating employees signing out/in the emergency manual key(s).	542.21(t)(2)(ii) In the event of an emergency or the key box is inoperable, access to the emergency manual key(s) (a.k.a. override key), used to access the box containing the gaming machine drop and count keys, requires the physical involvement of at least three persons from separate departments, including management. The date, time, and reason for access, must be documented with the signatures of all participating employees signing out/in the emergency manual key(s).  542.21(u)(2)(ii) In the event of an emergency or the key box is inoperable, access to the emergency manual key(s) (a.k.a. override key), used to access the box containing the table game drop and count keys, requires the physical involvement of at least three persons from separate departments, including management. The date, time, and reason for access, must be documented with the signatures of all participating employees signing out/in the emergency manual key(s).	542.31(t)(2)(ii) In the event of an emergency or the key box is inoperable, access to the emergency manual key(s) (a.k.a. override key), used to access the box containing the gaming machine drop and count keys, requires the physical involvement of at least three persons from separate departments, including management. The date, time, and reason for access, must be documented with the signatures of all participating employees signing out/in the emergency manual key(s).  542.31(u)(2)(ii) In the event of an emergency or the key box is inoperable, access to the emergency manual key(s) (a.k.a. override key), used to access the box containing the table game drop and count keys, requires the physical involvement of at least three persons from separate departments, including management. The date, time, and reason for access, must be documented with the signatures of all participating employees signing out/in the emergency manual key(s).	542.41(t)(2)(ii) In the event of an emergency or the key box is inoperable, access to the emergency manual key(s) (a.k.a. override key), used to access the box containing the gaming machine drop and count keys, requires the physical involvement of at least three persons from separate departments, including management. The date, time, and reason for access, must be documented with the signatures of all participating employees signing out/in the emergency manual key(s).  542.41(u)(2)(ii) In the event of an emergency or the key box is inoperable, access to the emergency manual key(s) (a.k.a. override key), used to access the box containing the table game drop and count keys, requires the physical involvement of at least three persons from separate departments, including management. The date, time, and reason for access, must be documented with the signatures of all participating employees signing out/in the emergency manual key(s).	16(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);	543.17(j)(8)(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);	1	<del>In the event of an emergency or the key box is inoperable, a</del> Access to the emergency manual key(s) (a.k.a. override key), used to access the box containing the <del>table games/cards and gaming machine</del> drop and count keys, requires the physical involvement of at least three <del>persons</del> agents from separate departments, including management. The date, time, and reason for access, must be documented with the signatures of all participating <del>employees</del> agents signing out/in the emergency manual key(s).

REF	CN TICS	542.21	542.31	542.41	NIGC Class III Guidance	543 Final Rule	REF	Recommended Revisions
	Section 14 - Key and Access Controls				§16	Effective: 12/21/2018		
3	The custody of the keys issued pursuant to Part 14.10 (B)(2) of this section requires the presence of two (2) persons from separate independent departments from the time of issuance until the time of their return.	542.21(t)(2)(iii) The custody of the keys issued pursuant to paragraph (t)(2)(ii) of this section requires the presence of two persons from separate departments from the time of their issuance until the time of their return.  542.21(u)(2)(iii) The custody of the keys issued pursuant to paragraph (u)(2)(ii) of this section requires the presence of two persons from separate departments from the time of their issuance until the time of their return.	542.31(t)(2)(iii) The custody of the keys issued pursuant to paragraph (t)(2)(ii) of this section requires the presence of two persons from separate departments from the time of their issuance until the time of their return.  542.31(u)(2)(iii) The custody of the keys issued pursuant to paragraph (u)(2)(ii) of this section requires the presence of two persons from separate departments from the time of their issuance until the time of their return.	542.41(t)(2)(iii) The custody of the keys issued pursuant to paragraph (t)(2)(ii) of this section requires the presence of two persons from separate departments from the time of their issuance until the time of their return.  542.41(u)(2)(iii) The custody of the keys issued pursuant to paragraph (u)(2)(ii) of this section requires the presence of two persons from separate departments from the time of their issuance until the time of their return.	16(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	543.17(j)(8)(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	2	The custody of the <a href="#">emergency manual keys</a> <del>issued pursuant to Part 14.10 (B)(2) of this section</del> requires the presence of two (2) <del>persons</del> <a href="#">agents</a> from separate independent departments from the time of issuance until the time of their return.
4	Routine physical maintenance that requires accessing the emergency manual key(s) (override key) and does not involve the accessing of the gaming machine drop and count keys, only requires the presence of two persons from separate departments. The date, time and reason for access must be documented with the signatures of all participating employees signing out/in the emergency manual key(s).	542.21(t)(2)(iv) Routine physical maintenance that requires accessing the emergency manual key(s) (override key) and does not involve the accessing of the gaming machine drop and count keys, only requires the presence of two persons from separate departments. The date, time and reason for access must be documented with the signatures of all participating employees signing out/in the emergency manual key(s).  542.21(t)(2)(iv) Routine physical maintenance that requires accessing the emergency manual key(s) (override key) and does not involve the accessing of the table games drop and count keys, only requires the presence of two persons from separate departments. The date, time and reason for access must be documented with the signatures of all participating employees signing out/in the emergency manual key(s).	542.31(t)(2)(iv) Routine physical maintenance that requires accessing the emergency manual key(s) (override key) and does not involve the accessing of the gaming machine drop and count keys, only requires the presence of two persons from separate departments. The date, time and reason for access must be documented with the signatures of all participating employees signing out/in the emergency manual key(s).  542.31(t)(2)(iv) Routine physical maintenance that requires accessing the emergency manual key(s) (override key) and does not involve the accessing of the table games drop and count keys, only requires the presence of two persons from separate departments. The date, time and reason for access must be documented with the signatures of all participating employees signing out/in the emergency manual key(s).	542.41(t)(2)(iv) Routine physical maintenance that requires accessing the emergency manual key(s) (override key) and does not involve the accessing of the gaming machine drop and count keys, only requires the presence of two persons from separate departments. The date, time and reason for access must be documented with the signatures of all participating employees signing out/in the emergency manual key(s).  542.41(t)(2)(iv) Routine physical maintenance that requires accessing the emergency manual key(s) (override key) and does not involve the accessing of the table games drop and count keys, only requires the presence of two persons from separate departments. The date, time and reason for access must be documented with the signatures of all participating employees signing out/in the emergency manual key(s).	16(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).	(j)(8)(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).	3	Routine physical maintenance that requires accessing the emergency manual key(s) (override key) and does not involve the accessing of the gaming machine drop and count keys, only requires the presence of two <del>persons</del> <a href="#">(2) agents</a> from separate departments. The date, time and reason for access must be documented with the signatures of all participating <del>employees</del> <a href="#">agents</a> signing out/in the emergency manual key(s).
C	For computerized key security systems controlling access to table games/cards and gaming machine drop and count keys, accounting/audit personnel, independent of the system administrator, will perform the following procedures:	542.21(t)(3) For computerized key security systems controlling access to gaming machine drop and count keys, accounting/audit personnel, independent of the system administrator, will perform the following procedures:  542.21(u)(3) For computerized key security systems controlling access to table games drop and count keys, accounting/audit personnel, independent of the system administrator, will perform the following procedures:	542.31(t)(3) For computerized key security systems controlling access to gaming machine drop and count keys, accounting/audit personnel, independent of the system administrator, will perform the following procedures:  542.31(u)(3) For computerized key security systems controlling access to table games drop and count keys, accounting/audit personnel, independent of the system administrator, will perform the following procedures:	542.41(t)(3) For computerized key security systems controlling access to gaming machine drop and count keys, accounting/audit personnel, independent of the system administrator, will perform the following procedures:  542.41(u)(3) For computerized key security systems controlling access to table games drop and count keys, accounting/audit personnel, independent of the system administrator, will perform the following procedures:	13(d)(5)(iii) For computerized key security systems controlling access to drop and count keys, perform the following procedures:			<del>For computerized key security systems controlling access to table games/cards and gaming—machine drop and count keys, accounting/audit personnel, independent of the system administrator, will perform the following procedures:</del>







REF	CN TICS	542.21	542.31	542.41	NIGC Class III Guidance	543 Final Rule	REF	Recommended Revisions
	<b>Section 14 - Key and Access Controls</b>				<b>§16</b>	<b>Effective: 12/21/2018</b>		
D	Quarterly, an inventory of all count room, table games drop box and financial instrument storage component release, storage rack and contents keys is performed, and reconciled to records of keys made, issued, and destroyed. Investigations are performed for all keys unaccounted for, with the investigation being documented.	542.21(t)(4) Quarterly, an inventory of all count room, drop box release, storage rack and contents keys is performed, and reconciled to records of keys made, issued, and destroyed. Investigations are performed for all keys unaccounted for, with the investigation being documented.  542.21(u)(4) Quarterly, an inventory of all count room, table game drop box release, storage rack and contents keys is performed, and reconciled to records of keys made, issued, and destroyed. Investigations are performed for all keys unaccounted for, with the investigations being documented.	542.31(t)(4) Quarterly, an inventory of all count room, drop box release, storage rack and contents keys is performed, and reconciled to records of keys made, issued, and destroyed. Investigations are performed for all keys unaccounted for, with the investigation being documented.  542.31(u)(4) Quarterly, an inventory of all count room, table game drop box release, storage rack and contents keys is performed, and reconciled to records of keys made, issued, and destroyed. Investigations are performed for all keys unaccounted for, with the investigations being documented.	542.31(t)(4) Quarterly, an inventory of all count room, drop box release, storage rack and contents keys is performed, and reconciled to records of keys made, issued, and destroyed. Investigations are performed for all keys unaccounted for, with the investigation being documented.  542.31(u)(4) Quarterly, an inventory of all count room, table game drop box release, storage rack and contents keys is performed, and reconciled to records of keys made, issued, and destroyed. Investigations are performed for all keys unaccounted for, with the investigations being documented.	13(d)(5)(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.			<del>Quarterly, an inventory of all count room, table games drop box and financial instrument storage component release, storage rack and contents keys is performed, and reconciled to records of keys made, issued, and destroyed. Investigations are performed for all keys unaccounted for, with the investigation being documented.</del>

REF		NIGC Class III Guidance	543	Tribal - State Compact		Recommended Revisions
	Section 15 - Gaming Promotions	BULLETIN 2018-3				
15.1	Standards for Gaming Promotions	§6				General Standards <del>for Gaming Promotions.</del>
A	Supervision. Supervision must be provided as needed for gaming promotions by an agent(s) with authority equal to or greater than those being supervised.	Supervision. Supervision must be provided as needed for gaming promotions and player tracking by an agent(s) with authority equal to or greater than those being supervised. §6(a)	Supervision. Supervision must be provided as needed for gaming promotions and player tracking by an agent(s) with authority equal to or greater than those being supervised. 543.12 (a)			<del>Supervision. Supervision must be provided as needed for gaming promotions by an agent(s) with authority equal to or greater than those being supervised.</del>
B	Gaming promotions. Gaming promotions shall be conducted in accordance with any applicable advertising, promotional, and/or marketing standards set forth in the Cherokee Nation Code. The rules of the gaming promotion must be displayed or made readily available to patron upon request. Gaming promotions rules require CNGC approval and must include the following:	Gaming promotions. The rules of the gaming promotion must be displayed or made readily available to patron upon request. Gaming promotions rules require TGRA approval and must include the following: §6(b)	Gaming promotions. The rules of the gaming promotion must be displayed or made readily available to patron upon request. Gaming promotions rules require TGRA approval and must include the following: 543.12 (b)		A	Gaming promotions. Gaming promotions shall be conducted in accordance with any applicable advertising, promotional, and/or marketing standards set forth in the Cherokee Nation Code. The rules of the gaming promotion must be displayed or made readily available to patron upon request. Gaming promotions rules require CNGC approval and must include the following:
1	The rules of play;	The rules of play; §6(b)(1)	The rules of play; 543.12 (b)(1)			
2	The nature and value of the associated prize(s) or cash award(s);	The nature and value of the associated prize(s) or cash award(s); §6(b)(2)	The nature and value of the associated prize(s) or cash award(s); 543.12 (b)(2)			

REF	Section 15 - Gaming Promotions	NIGC Class III Guidance BULLETIN 2018-3	543	Tribal - State Compact		Recommended Revisions
3	Any restrictions or limitations on participant eligibility;	Any restrictions or limitations on participant eligibility; §6(b)(3)	Any restrictions or limitations on participant eligibility; 543.12 (b)(3)			
4	The date(s), time(s), and location(s) for the associated promotional activity or activities;	The date(s), time(s), and location(s) for the associated promotional activity or activities; §6(b)(4)	The date(s), time(s), and location(s) for the associated promotional activity or activities; 543.12 (b)(4)			
5	Any other restrictions or limitations, including any related to the claim of prizes or cash awards;	Any other restrictions or limitations, including any related to the claim of prizes or cash awards; §6(b)(5)	Any other restrictions or limitations, including any related to the claim of prizes or cash awards; 543.12 (b)(5)			
6	The announcement date(s), time(s), and location(s) for the winning entry or entries; and	The announcement date(s), time(s), and location(s) for the winning entry or entries; and §6(b)(6)	The announcement date(s), time(s), and location(s) for the winning entry or entries; and 543.12 (b)(6)			
7	Rules governing promotions offered across multiple gaming operations, third party sponsored promotions, and joint promotions involving third parties.	Rules governing promotions offered across multiple gaming operations, third party sponsored promotions, and joint promotions involving third parties. §6(b)(7)	Rules governing promotions offered across multiple gaming operations, third party sponsored promotions, and joint promotions involving third parties. 543.12 (b)(7)			
C	Complaints and disputes regarding marketing programs are subject to the CNGC dispute resolution rules and regulations and/or the prize claim procedures under the approved Tribal-State Compact.			TORT CLAIMS; PRIZE CLAIMS; LIMITED CONSENT TO SUIT Specific language is listed within the Compact regarding prize claims but is too lengthy to include in this document. The prize claim language can be provided upon request. Tribal-State Compact Part 6 (B)(C)	B	
15.2	<b>Procedures for Redemption</b>					

REF		NIGC Class III Guidance	543	Tribal - State Compact		Recommended Revisions
	<b>Section 15 - Gaming Promotions</b>	<b>BULLETIN 2018-3</b>				
	The procedures for the redemption of coupon, complimentaries, vouchers, tickets, or similar gaming promotion items shall comply with Section 11 – Casino Instruments and Exchanges and Section 4 General Provisions – Currency Handling of this document, as applicable.					
<b>15.3</b>	<b>Variances</b>					
	The operation must establish, as approved by the CNGC, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented and made available to CNGC upon request.	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. §6(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. 543.12 (d)			

REF	CN TICS	542	NIGC Class III Guidance	543	REF	CN TICS
	<b>Section 16 - Complimentaries</b>		<b>BULLETIN 2018-3</b>			<b>Section 16 - Complimentaries</b>
<b>16.1</b>	<b>Standards for Complimentary Services/Items</b>					<del>General Standards for Complimentary Services/Items</del>
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.		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. §7(a)	<i>Supervision.</i> 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)		<del>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.</del>
B	CNGC or the gaming operation shall establish and the gaming operation shall comply with procedures for the authorization, issuance, and tracking of complimentary services and items, including cash and non-cash gifts.	Each Tribal gaming regulatory authority or gaming operation shall establish and the gaming operation shall comply with procedures for the authorization, issuance, and tracking of complimentary services and items, including cash and non-cash gifts. 542.17 (a)	Complimentary services or items. Controls must be established and procedures implemented for complimentary services or items that address the following: §7(b)	<i>Complimentary services or items.</i> Controls must be established and procedures implemented for complimentary services or items that address the following: 543.13(b)	A	The CNGC or the gaming operation <b>shall establish controls</b> and the gaming operation shall <b>implement</b> and comply with procedures for the authorization, issuance, and tracking of complimentary services and items, including cash and non-cash gifts.
C	Such procedures must be approved by the CNGC and shall include, but shall not be limited to:	..Such procedures must be approved by the Tribal gaming regulatory authority and shall include, but shall not be limited to..542.17(a)		<i>S/CS.</i> Each gaming operation must develop SICS, as approved by the TGRA, to implement the TICS. 543.3(c)		
1	The procedures by which the gaming operation delegates to its employees the authority to approve the issuance of complimentary services and items;	..the procedures by which the gaming operation delegates to its employees the authority to approve the issuance of complimentary services and items.. 542.17(a)			1	The procedures by which the gaming operation delegates to its <del>agents</del> <b>employees</b> the authority to approve the issuance of complimentary services and items;
			Agents authorized to approve the issuance of complimentary services or items, including levels of authorization; §7(b)(1)	Agents authorized to approve the issuance of complimentary services or items, including levels of authorization; 543.13 (b)(1)	2	A listing of the agents authorized to approve the issuance of complimentary services or items, including levels of authorization;
2	The procedures by which conditions or limits, if any, which may apply to such authority are established and modified (including limits based on relationships between the authorizer and recipient); and,	..and the procedures by which conditions or limits, if any, which may apply to such authority are established and modified (including limits based on relationships between the authorizer and recipient), and.. 542.17(a)	Limits and conditions on the approval and issuance of complimentary services or items; §7(b)(2)	Limits and conditions on the approval and issuance of complimentary services or items; 543.13(b)(2)	3	The procedures by which conditions or limits, if any, which may apply to such authority are established and modified (including limits based on relationships between the authorizer and recipient); <del>and,</del>
			Making and documenting changes to conditions or limits on the approval and issuance of complimentary services or items; §7(b)(3)	Making and documenting changes to conditions or limits on the approval and issuance of complimentary services or items; 543.13(b)(3)	4	The procedures for making and documenting changes to conditions or limits on the approval and issuance of complimentary services or items;

REF	CN TICS	542	NIGC Class III Guidance	543	REF	CN TICS
	<b>Section 16 - Complimentaries</b>		<b>BULLETIN 2018-3</b>			<b>Section 16 - Complimentaries</b>
			Documenting and recording the authorization, issuance, and redemption of complimentary services or items, including cash and non-cash gifts; §7(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)	5	The procedures for documenting and recording the authorization, issuance, and redemption of complimentary services or items, including cash and non-cash gifts; and,
3	Shall further include effective provisions for audit purposes.	..shall further include effective provisions for audit purposes. 542.17(a)			6	Procedures shall further include effective provisions for audit purposes.
D	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. Complimentary services and items exclude any services and/or items provided, at no cost or at a reduced cost, to a person for business and/or governmental purposes, which are categorized and treated as business expenses of the gaming operation.	<b>Complimentary means</b> a service or item provided at no cost, or at a reduced cost to a customer. 542.2		<i>Complimentary services and items.</i> 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	D	Complimentary services and items. Services and items provided at no cost, or at a reduced cost 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. <del>Complimentary services and items exclude any services and/or items provided, at no cost or at a reduced cost, to a person for business and/or governmental purposes, which are categorized and treated as business expenses of the gaming operation.</del>

REF	CN TICS	542	NIGC Class III Guidance	543	REF	CN TICS
	Section 16 - Complimentaries		BULLETIN 2018-3			Section 16 - Complimentaries
E	At least monthly, accounting, information technology, or audit personnel that cannot grant or receive complimentary privileges shall prepare reports that include the following information for all complimentary items and services :	At least monthly, accounting, information technology, or audit personnel that cannot grant or receive complimentary privileges shall prepare reports that include the following information for all complimentary items and services equal to or exceeding \$100 or an amount established by the Tribal gaming regulatory authority, which shall not be greater than \$100: 542.17 (b)	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: §7(b)(4)(i)	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)  Complimentary services and items records must be summarized and reviewed for proper authorization and compliance with established authorization thresholds. 543.13(c)  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)	E	At least monthly, accounting, information technology, or audit personnel that cannot grant or receive complimentary privileges shall prepare reports that include the following information for all complimentary items and services <del>equal to or exceeding \$100 or an amount established by the CNGC, which shall not be greater than \$100</del> that meet an established threshold approved by the CNGC:
1	Name of customer who received the complimentary service or item;	Name of customer who received the complimentary service or item; 542.17 (b)(1)	Name of patron who received the complimentary service or item; §7((b)(4)(i)(A)	Name of patron who received the complimentary service or item; 543.13(b)(4)(i)(A)	1	Name of <del>customer</del> patron who received the complimentary service or item;
2	Name(s) of authorized issuer of the complimentary service or item;	Name(s) of authorized issuer of the complimentary service or item; 542.17 (b)(2)	Name(s) of issuer(s) of the complimentary service or item; §7((b)(4)(i)(B)	Name(s) of issuer(s) of the complimentary service or item; 543.13(b)(4)(i)(B)		
3	The actual cash value of the complimentary service or item;	The actual cash value of the complimentary service or item; 542.17 (b)(3)	The actual cash value of the complimentary service or item; §7((b)(4)(i)(C)	The actual cash value of the complimentary service or item; 543.13(b)(4)(i)(C)		
4	The type of complimentary service or item (i.e., food, beverage, etc.); and	The type of complimentary service or item (i.e., food, beverage, etc.); and 542.17 (b)(4)	The type of complimentary service or item (i.e., food, beverage); and §7((b)(4)(i)(D)	The type of complimentary service or item (i.e., food, beverage); and 543.13(b)(4)(i)(D)		
5	Date the complimentary service or item was issued.	Date the complimentary service or item was issued. 542.17 (b)(5)	Date the complimentary service or item was issued. §7((b)(4)(i)(E)	Date the complimentary service or item was issued. 543.13(b)(4)(i)(E)		
				The detailed report must be forwarded to management for review. 543.13(c)(2)	6	The detailed report must be forwarded to management for review.



REF	CN TICS	542	NIGC Class III Guidance	543	REF	CN TICS
	Section 16 - Complimentaries		BULLETIN 2018-3			Section 16 - Complimentaries
F	The internal audit or accounting departments shall review the reports required in Section 16.1 (E) of this section at least monthly. These reports shall be made available to the Nation, CNGC, other entity designated by the Nation, and the National Indian Gaming Commission upon request.	The internal audit or accounting departments shall review the reports required in paragraph (b) of this section at least monthly. These reports shall be made available to the Tribe, Tribal gaming regulatory authority, audit committee, other entity designated by the Tribe, and the Commission upon request. 542.17 (c)		Complimentary services and items records must be summarized and reviewed for proper authorization and compliance with established authorization thresholds. 543.13(c)	F	The internal audit or accounting departments shall review the reports required in Section 16.1 (E) of this section for proper authorization and compliance with established authorization thresholds at least monthly. These reports shall be made available to the Nation, CNGC, other entity designated by the Nation, and the National Indian Gaming Commission upon request.
G	Controls must be established and procedures implemented for complimentary services or items that address the following:			Complimentary services or items. Controls must be established and procedures implemented for complimentary services or items that address the following: 543.13 (b)		<del>Controls must be established and procedures implemented for complimentary services or items that address the following:</del>
1	Agents authorized to approve the issuance of complimentary services or items, including levels of authorization;			Agents authorized to approve the issuance of complimentary services or items, including levels of authorization; 543.13 (b)(1)		<del>Agents authorized to approve the issuance of complimentary services or items, including levels of authorization;</del>
2	Limits and conditions on the approval and issuance of complimentary services or items;			Limits and conditions on the approval and issuance of complimentary services or items; 543.13 (b)(2)		<del>Limits and conditions on the approval and issuance of complimentary services or items;</del>
3	Making and documenting changes to conditions or limits on the approval and issuance of complimentary services or items;			Making and documenting changes to conditions or limits on the approval and issuance of complimentary services or items; 543.13 (b)(3)		<del>Making and documenting changes to conditions or limits on the approval and issuance of complimentary services or items;</del>

REF	CN TICS	542	NIGC Class III Guidance	543	REF	CN TICS
	Section 16 - Complimentaries		BULLETIN 2018-3			Section 16 - Complimentaries
4	Documenting and recording the authorization, issuance, and redemption of complimentary services or items, including cash and non-cash gifts.			Documenting and recording the authorization, issuance, and redemption of complimentary services or items, including cash and non-cash gifts; 543.13 (b)(4)		<del>Documenting and recording the authorization, issuance, and redemption of complimentary services or items, including cash and non-cash gifts.</del>
H	Complimentary services and items records must be summarized and reviewed for proper authorization and compliance with established authorization thresholds.		Complimentary services and items records must be summarized and reviewed for proper authorization and compliance with established authorization thresholds. §7(c)	Complimentary services and items records must be summarized and reviewed for proper authorization and compliance with established authorization thresholds. 543.13 (c)		<del>Complimentary services and items records must be summarized and reviewed for proper authorization and compliance with established authorization thresholds.</del>
1	A detailed reporting of complimentary services or items transactions that meet an established threshold approved by the CNGC must be prepared at least monthly.		A detailed reporting of complimentary services or items transactions that meet an established threshold approved by the TGRA must be prepared at least monthly. §7(c)(1)	A detailed reporting of complimentary services or items transactions that meet an established threshold approved by the TGRA must be prepared at least monthly. 543.13(c)(1)		<del>A detailed reporting of complimentary services or items transactions that meet an established threshold approved by the CNGC must be prepared at least monthly.</del>
2	The detailed report must be forwarded to management for review.		The detailed report must be forwarded to management for review. §7(c)(2)	The detailed report must be forwarded to management for review. 543.13(c)(2)		<del>The detailed report must be forwarded to management for review.</del>

REF	CN TICS	542	NIGC Class III Guidance	543	REF	CN TICS
	<b>Section 16 - Complimentaries</b>		<b>BULLETIN 2018-3</b>			<b>Section 16 - Complimentaries</b>
I	Variances. The operation must establish, as approved by the CNGC, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented and made available to CNGC upon request.		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. §7(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. 543.13(d)		
<b>16.2</b>	<b>Redemption Procedures</b>					<b>Redemption Procedures</b>
	<del>The procedures for redeeming complimentary services/items, shall comply with the standards as set forth in Section 11 – Casino Instruments and Section 4 General Provisions, as applicable.</del>			543.13 (b)(4)		<del>The procedures for redeeming complimentary services/items, shall comply with the standards as set forth in Section 11 – Casino Instruments and Section 4 General Provisions, as applicable.</del>

REF	REF	NIGC Class III Guidance	542	543	REF	
		<b>Section 17 - Player Tracking Systems</b>	<b>BULLETIN 2018-3 §6</b>			
<b>17.1</b>		<b>Standards for Player Tracking System</b>	<b>(c) Player tracking systems and gaming promotions</b>			<b>General Standards for Player Tracking System-</b>
A	A	Supervision. Supervision must be provided as needed for player tracking by an agent(s) with authority equal to or greater than those being supervised.	Supervision. Supervision must be provided as needed for gaming promotions and player tracking by an agent(s) with authority equal to or greater than those being supervised. §6(a)			<del>Supervision. Supervision must be provided as needed for player tracking by an agent(s) with authority equal to or greater than those being supervised.</del>
B	B	The player tracking system shall be secured so as to prevent unauthorized access (e.g., changing passwords at least quarterly and physical access to computer hardware, etc.).		542.13 (j)(1)(i) <b>Player tracking system. The following standards apply</b> if a player tracking system is utilized: (i) The player tracking system shall be secured so as to prevent unauthorized access (e.g., changing passwords at least quarterly and physical access to computer hardware, etc.).		A
<b>17.2</b>					<b>17.2</b>	<b>Terms and Conditions</b>
A					A	Terms and conditions for player tracking (players club) membership must be submitted and approved by the CNGC.
B				542.13(o)(4) Customer account generation standards:	B	Customer account generation standards:
1				542.13(o)(4)(i) A computer file for each customer shall be prepared by a clerk, with no incompatible functions, prior to the customer being issued an account access card to be utilized for machine play.	1	A computer file for each customer shall be prepared by an employee, with no incompatible functions, prior to the customer being issued an account.
2				542.13(o)(4)(i) The customer may select his/her PIN to be used in conjunction with the account access card.	2	For each account, the system shall require a unique player identification.
3				542.13(o)(4)(ii) For each customer file, an employee shall, at a minimum:	3	For each customer file, an employee shall, at a minimum:
a				542.13(o)(4)(ii)(A) Record the customer's name and current address.	a	Record the customer's name, current address, and <del>date of birth;</del>

REF	REF		NIGC Class III Guidance	542	543	REF	
		Section 17 - Player Tracking Systems	BULLETIN 2018-3 §6				
				542.13(o)(4)(ii)(B) The date the account was opened; and		b	The date the account was opened; and
b				542.13(o)(4)(ii)(C) At the time the initial deposit is made, account opened or credit extended, the identity of the customer shall be verified by examination of a valid driver's license or other reliable identity credential.		c	At the time the account opened or a change is made to the player's account, the identity of the customer shall be verified by examination of a valid driver's license or other reliable identity credential.
C	C	Changes to the player tracking system parameters, such as point structures and employee access, shall be performed by supervisory employees independent of the gaming machine department. Alternatively, changes to player tracking system parameters may be performed by gaming machine supervisory employees if sufficient documentation is generated and it is randomly verified by supervisory employees independent of the gaming machine department on a monthly basis.		542.13 (j)(1)(iv) Changes to the player tracking system parameters, such as point structures and employee access, shall be performed by supervisory employees independent of the gaming machine department. Alternatively, changes to player tracking system parameters may be performed by gaming machine supervisory employees if sufficient documentation is generated and it is randomly verified by supervisory employees independent of the gaming machine department on a monthly basis.			
D	D	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.	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 documented and 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. §6(c)(1)		543.12 (c)(1) <i>Player tracking systems and gaming promotions</i> . 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.		

REF	REF	NIGC Class III Guidance	542	543	REF
		<b>Section 17 - Player Tracking Systems</b>	<b>BULLETIN 2018-3 §6</b>		
E	E	The addition of points to members' accounts other than through actual gaming machine play shall be sufficiently documented (including substantiation of reasons for increases) and shall be authorized by a department independent of the player tracking and gaming machines. Alternatively, addition of points to members' accounts may be authorized by gaming machine supervisory employees if sufficient documentation is generated and it is randomly verified by employees independent of the gaming machine department on a quarterly basis.	Changes to individual player tracking accounts other than through an automated process related to actual play must be sufficiently documented (including substantiation of reasons for increases) and authorized or performed by supervisory agents. An addition, deletion, or change to individual player tracking accounts must be authorized by supervisory agents and documented and randomly verified by accounting or audit personnel on a quarterly basis. §6(c)(2)	542.13 (j)(1)(ii) The addition of points to members' accounts other than through actual gaming machine play shall be sufficiently documented (including substantiation of reasons for increases) and shall be authorized by a department independent of the player tracking and gaming machines. Alternatively, addition of points to members' accounts may be authorized by gaming machine supervisory employees if sufficient documentation is generated and it is randomly verified by employees independent of the gaming machine department on a quarterly basis.	
F	F	All other changes to the player tracking system shall be appropriately documented.	All other changes to the player tracking system must be appropriately documented. §6(c)(3)	542.13 (j)(1)(v) All other changes to the player tracking system shall be appropriately documented.	543.12 (c)(2) All other changes to the player tracking system must be appropriately documented.
G	G	Variances. The operation must establish, as approved by the CNGC, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented and made available to CNGC upon request.	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. §6(d)		543.12 (d) <i>Variances</i> . 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.
H.					H Where player tracking records are utilized for Financial Transaction reporting, Section 18 – Financial Transactions shall apply.
<b>17.23</b>	<b>17.2</b>	<b>Redemption Procedures</b>			<b>17.3</b>
A	A	When redeeming player points, cashiers shall follow the standards in Section 11 – Casino Instruments & Exchanges and Section 4 General Provisions of this document.			
B	B	Employees who redeem points for members shall be allowed to receive lost players club cards, provided that they are immediately deposited into a secured container for retrieval by independent personnel.		542.13 (j)(1)(iii) Booth employees who redeem points for members shall be allowed to receive lost players club cards, provided that they are immediately deposited into a secured container for retrieval by independent personnel.	
C				542.13(o)(4)(iii) For player accounts that provide for customer access, bonusing, and/or self-redemption, account access shall be protected by use of a Personal Identification Number (PIN), as applicable.	C For player accounts that provide for patron access, bonusing, and/or self-redemption, account access shall be protected by use of a Personal Identification Number (PIN), as applicable.
1				542.13(o)(4)(i) The customer shall select his/her PIN to be used in conjunction with the player account access card (i.e. players club membership card).	1 The patron shall select his/her PIN to be used in conjunction with the player account access card (i.e. players club membership card).

REF	REF		NIGC Class III Guidance	542	543	REF	
		<b>Section 17 - Player Tracking Systems</b>	<b>BULLETIN 2018-3 §6</b>				
2				542.13(o)(4)(iv) After entering a specified number of incorrect PIN entries at the cage or player terminal, the customer shall be directed to proceed to a clerk to obtain a new PIN. If a customer forgets, misplaces or requests a change to their PIN, the customer shall proceed to a clerk for assistance.		2	After entering three (3) sequential incorrect PIN entries, the patron must be directed to the appropriate station to obtain a new PIN by providing proper identification.
3				542.13(o)(4)(iv) After entering a specified number of incorrect PIN entries at the cage or player terminal, the customer shall be directed to proceed to a clerk to obtain a new PIN. If a customer forgets, misplaces or requests a change to their PIN, the customer shall proceed to a clerk for assistance.		3	If the patron forgets, misplaces, or requests a change to their PIN, the same standard shall apply.



REF	542	Title 31, Chapter X	1010	FinCEN Guidance	Other Regs	REF	Recommended
Section 18 - Financial Transactions		1021	1010				Revision
18.1	Definitions (for this Section).						
	542.3(c)(2) <b>Tribal internal control standards</b> ...Each Tribal gaming regulatory authority shall, in accordance with the Tribal gaming ordinance, establish and implement tribal internal control standards that shall: Contain standards for currency transaction reporting that comply with 31 CFR part 102.						
	Definitions used in previous and subsequent sections retain their meaning unless modified below:	1021.100 Refer to §1010.100 of this chapter for general definitions not noted herein. To the extent there is a differing definition in §1010.100 of this chapter, the definition in this section is what applies to part 1021. Unless otherwise indicated, for purposes of this part:	1010.100 General definitions.				
	<b>Business Year</b> – the annual accounting period, such as a calendar or fiscal year, by which a casino maintains its books and records for purposes of this Section.	1021.100(a) <i>Business year</i> means the annual accounting period, such as calendar or fiscal year, by which a casino maintains its books and records for purposes of subtitle A of title 26 of the United States Code.					
	<b>Casino/Gaming facility</b> – any organization licensed to do business as a casino in the Cherokee Nation. It includes the principal headquarters and every domestic branch or other place of business of the casino. Under Title 31, any requirements specific to casinos refers to any casino that has gross annual gaming revenue in excess of One Million Dollars (\$1,000,000.00) during either the previous or current business year.		1010.100(t)(5)(i) <i>Casino</i> . A casino or gambling casino that: Is duly licensed or authorized to do business as such in the United States, whether under the laws of the State or of a Territory or Insular Possession of the United States, or under the Indian Gaming Regulatory Act or other Federal, State, or tribal law or arrangement affecting Indian lands (including, without limitation, a casino operating on the assumption or under the view that no such authorization is required for casino operation on Indian lands); and has gross annual gaming revenue in excess of \$1 million. The term includes the principle headquarters and every domestic branch of place of business of the casino.				<b>Casino/Gaming facility</b> – any organization licensed to do business as a casino in the Cherokee Nation. It includes the principal headquarters and every domestic branch or other place of business of the casino. Under Title 31, any requirements specific to casinos refers to any casino that has gross annual gaming revenue in excess of One Million Dollars (\$1,000,000.00) during either the previous or current business year.
	<b>Casino Account Number</b> – means any and all numbers by which a casino identifies a customer.	1021.100(b) <i>Casino account number</i> means any and all numbers by which a casino identifies a customer.					
	<b>Currency</b> – the coin and paper money of the United States or any other country that is designated as legal tender and that circulates and is customarily used and accepted as money in the country it is issued.		1010.100(m) <i>Currency</i> . The coin and paper money of the United States or of any other country that is designated legal tender and that circulates and is customarily used and accepted as a medium of exchange in the country of issuance. Currency includes U.S. silver certificates, U.S. notes and Federal Reserve notes. Currency also includes official foreign bank notes that are customarily used and accepted as a medium of exchange in a foreign country.	Currency - The coin and paper money of the United States or any other country, which is circulated and customarily used and accepted as money. FinCEN CTR E-Filing v1.3(C)(7)			
	<b>Customer</b> – includes every person who is involved in a financial transaction to which Title 26 and Title 31 applies whether or not that person participates in the gaming activities offered by the casino.	1021.100(c) <i>Customer</i> includes every person which is involved in a transaction to which this chapter applies with a casino, whether or not that person participates, or intends to participate, in the gaming activities offered by that casino.					Modify - we will use Patron.
	<b>Established Customer</b> – a person with an account established with the casino including a player tracking account, credit or deposit account, or a person with respect to which the casino has obtained and maintains on file the person's name and address, as well as Taxpayer Identification Number (TIN) (e.g. social security or employer identification number) or, if none, alien identification number or passport number and country of issuance and to which the casino provides financial services relying on that information.		1010.100(p) <i>Established customer</i> . A person with an account with the financial institution, including a loan account or deposit or other asset account, or a person with respect to which the financial institution has obtained and maintains on file the person's name and address, as well as taxpayer identification number (e.g., social security or employer identification number) or, if none, alien identification number or passport number and country of issuance, and to which the financial institution provides financial services relying on that information.				
	<b>FinCEN</b> – means the Financial Crimes Enforcement Network, a bureau of the Department of the Treasury.		1010.100(s) <i>FinCEN</i> . FinCEN means the Financial Crimes Enforcement Network, a bureau of the Department of the Treasury.				
	<b>Gaming Day</b> – the normal business day of a casino. For a casino that offers twenty-four (24) hour gaming, that twenty-four (24) hour period by which the casino keeps its books and records for business, accounting, and tax purposes. For purposes of this document, each casino must have only one (1) gaming day common to all of its divisions.	1021.100(d) <i>Gaming day</i> means the normal business day of a casino. For a casino that offers 24 hour gaming, the term means that 24 hour period by which the casino keeps its books and records for business, accounting, and tax purposes. For purposes of the regulations contained in this chapter, each casino may have only one gaming day common to all of its divisions.					

REF	542	Title 31, Chapter X	1010	FinCEN Guidance	Other Regs	REF	Recommended
	<b>Section 18 - Financial Transactions</b>	<b>1021</b>	<b>1010</b>				<b>Revision</b>
	<b>"Knowledge of Cash Transaction or Suspicious Activity"</b> – In the case of a casino, multiple currency transactions shall be treated as a single transaction if the casino has knowledge that they are by or on behalf of any person and result in either cash in or cash out totaling more than \$10,000 during any gaming day. For purposes of this section, a casino shall be deemed to have the knowledge described in the preceding sentence, if: Any sole proprietor, partner, officer, director, or employee of the casino, acting within the scope of his or her employment, has knowledge that such multiple currency transactions have occurred, including knowledge from examining the books, records, logs, information retained on magnetic disk, tape or other machine-readable media, or in any manual system, and similar documents and information, which the casino maintains pursuant to any law or regulation or within the ordinary course of its business, and which contain information that such multiple currency transactions have occurred.	1021.313 In the case of a casino, multiple currency transactions shall be treated as a single transaction if the casino has knowledge that they are by or on behalf of any person and result in either cash in or cash out totaling more than \$10,000 during any gaming day. For purposes of this section, a casino shall be deemed to have the knowledge described in the preceding sentence, if: Any sole proprietor, partner, officer, director, or employee of the casino, acting within the scope of his or her employment, has knowledge that such multiple currency transactions have occurred, including knowledge from examining the books, records, logs, information retained on magnetic disk, tape or other machine-readable media, or in any manual system, and similar documents and information, which the casino maintains pursuant to any law or regulation or within the ordinary course of its business, and which contain information that such multiple currency transactions have occurred.					<del>"Knowledge of Cash Transaction or Suspicious Activity" – In the case of a casino, multiple currency transactions shall be treated as a single transaction if the casino has knowledge that they are by or on behalf of any person and result in either cash in or cash out totaling more than \$10,000 during any gaming day. For purposes of this section, a casino shall be deemed to have the knowledge described in the preceding sentence, if: Any sole proprietor, partner, officer, director, or employee of the casino, acting within the scope of his or her employment, has knowledge that such multiple currency transactions have occurred, including knowledge from examining the books, records, logs, information retained on magnetic disk, tape or other machine-readable media, or in any manual system, and similar documents and information, which the casino maintains pursuant to any law or regulation or within the ordinary course of its business, and which contain information that such multiple currency transactions have occurred.</del>
	<b>Machine-Readable</b> – means capable of being read by an automated data processing system.	1021.100(e) <i>Machine-readable</i> means capable of being read by an automated data processing system.					
	<b>Monetary instruments.</b> Monetary instruments include:		1010.100(dd)(1) <i>Monetary Instruments.</i> Monetary instruments include:				<del>Monetary instruments. Monetary instruments include:</del>
A	Currency;		1010.100(dd)(1)(i) Currency;			A	Currency;
B	Traveler's checks in any form;		1010.100(dd)(1)(ii) Traveler's checks in any form;			B	Traveler's checks in any form;
C	All negotiable instruments (including personal checks, business checks, official bank checks, cashier's checks, third-party checks, promissory notes (as that term is defined in the Uniform Commercial Code), and money orders) that are either in bearer form, endorsed without restriction, made out to a fictitious payee (for the purposes of § 1010.340), or otherwise in such form that title thereto passes upon delivery;		1010.100(dd)(iii) All negotiable instruments (including personal checks, business checks, official bank checks, cashier's checks, third-party checks, promissory notes (as that term is defined in the Uniform Commercial Code), and money orders) that are either in bearer form, endorsed without restriction, made out to a fictitious payee (for the purposes of 1010.340), or otherwise in such a form that title thereto passes upon delivery;	FinCEN CTR E-Filing Instructions v1.3(C)(7) Negotiable Instruments - All checks and drafts (including business, personal, bank, cashier's and third-party), money orders, and promissory notes. For purposes of this FinCEN CTR, all traveler's checks shall also be considered negotiable instruments whether or not they are in bearer form.		C	<b>Negotiable Instruments</b> - All checks and drafts negotiable instruments (including personal checks, business checks, official bank checks, cashier's checks, third-party checks, promissory notes (as that term is defined in the Uniform Commercial Code), and money orders) that are either in bearer form, endorsed without restriction, made out to a fictitious payee (for the purposes of § 1010.340), or otherwise in such form that title thereto passes upon delivery;
D	Incomplete instruments (including personal checks, business checks, official bank checks, cashier's checks, third-party checks, promissory notes (as that term is defined in the Uniform Commercial Code), and money orders) signed but with the payee's name omitted; and		1010.100(dd)(iv) Incomplete instruments (including personal checks, business checks, official bank checks, cashier's checks, third-party checks, promissory notes (as that term is defined in the Uniform Commercial Code), and money orders) signed but with the payee's name omitted; and			D	<del>Incomplete instruments (including personal checks, business checks, official bank checks, cashier's checks, third-party checks, promissory notes (as that term is defined in the Uniform Commercial Code), and money orders) signed but with the payee's name omitted; and</del>
E	Securities or stock in bearer form or otherwise in such form that title thereto passes upon delivery.		1010.100(dd)(v) Securities or stock in bearer form or otherwise in such form that title thereto passes upon delivery.			E	<del>Securities or stock in bearer form or otherwise in such form that title thereto passes upon delivery.</del>
	<b>Negotiable Instruments Log (NIL)</b> – for purposes of the Title 31 currency transaction record keeping requirements, the casino shall maintain a separate record containing a list of each transaction involving all negotiable instruments in the amount of Three Thousand Dollars (\$3,000.00) or more which shall include all checks and drafts (including personal, business, bank, cashier's, third-party checks, and casino checks), money orders and traveler's checks, whether or not they are in bearer form or complete.	1021.410(b)(9)(i)(A-H) A separate record containing a list of each transaction between the casino and its customers involving the following types of instruments having a face value of \$3,000 or more: (A) Personal checks (excluding instruments which evidence credit granted by a casino strictly for gaming, such as markers); (B) Business checks (including casino checks); (C) Official bank checks; (D) Cashier's checks; (E) Third-party checks; (F) Promissory notes; (G) Traveler's checks; and (H) Money orders.					

REF	542	Title 31, Chapter X	FinCEN Guidance	Other Regs	REF	Recommended
	Section 18 - Financial Transactions	1021	1010			Revision
	<b>Structuring</b> – For purpose of Title 31 reporting, a person structures a transaction if that person, acting alone, or in conjunction with, or on behalf of, other persons, conducts or attempts to conduct one or more transactions in currency, in any amount, at one (1) or more locations where currency transactions are conducted, on one (1) or more days, in any manner, for the purpose of evading the reporting requirements under Title 31. "In any manner" includes, but is not limited to, the breaking down of a single sum of currency exceeding Ten Thousand Dollars (\$10,000.00) into smaller sums, including sums at or below Ten Thousand Dollars (\$10,000.00), including any series of transactions. The transaction or transactions need not exceed the Ten Thousand Dollars (\$10,000.00) reporting threshold at any single casino location on any single day in order to constitute structuring.		1010.100(xx) <i>Structure (structuring)</i> . For purposes of 1010.314, a person structures a transaction if that person acting alone, or in conjunction with, or on behalf of, other persons, conducts or attempts to conduct one or more transactions in currency, in any amount, at one or more financial institutions, on one or more days, in any manner, for the purpose of evading the reporting requirements under 1010.311, 1010.313, 1020.315, 1021.311 and 1021.313 of this chapter. "In any manner" includes, but is not limited to, the breaking down of a single sum of currency exceeding \$10,000.00 into smaller sums, including sums at or below \$10,000.00, or the conduct of a transaction, or series of currency transactions at or below \$10,000. The transaction or transactions need not exceed the \$10,000.00 reporting threshold at any single financial institution on any single day in order to constitute structuring within the meaning of this definition.			
	<b>Transaction in Currency</b> – a transaction involving the physical transfer of currency from one (1) person to another. A transaction which is a transfer of funds by means of bank check, bank draft, wire transfer, or other written order, and which does not include the physical transfer of currency, is not a transaction in currency for this purpose.		1010.100(bbb)(2) For purposes of 1010.311, 1010.313, 1020.315, 1021.311, 1021.313, and other provisions of this chapter relating solely to the report required by those sections, the term "transaction in currency" shall mean a transaction involving the physical transfer of currency from one person to another. A transaction which is a transfer of funds by means of bank check, bank draft, wire transfer, or other written order, and which does not include the physical transfer of currency, is not a transaction in currency for this purpose.	FinCEN CTR E-Filing Instructions v1.3(C)(7) Transaction in Currency - The physical transfer of currency from one person to another. This does not include a transfer of funds by means of bank check, bank draft, wire transfer or other written order that does not involve the physical transfer of currency.		<b>Transaction in Currency /Currency Transaction</b> – a transaction involving the physical transfer of currency from one (1) person to another. A transaction which is a transfer of funds by means of bank check, bank draft, wire transfer, or other written order, and which does not include the physical transfer of currency, is not a transaction in currency for this purpose.
<b>18.2</b>	<b>General.</b>					
A	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 Cherokee Nation Gaming Commission (CNGC).					
B	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 by the CNGC. 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.	1021.210(b)(1) Requirements for casinos. A casino shall be deemed to satisfy the requirements of 31 U.S.C. 5318(h)(1) if it implements and maintains a compliance program described in paragraph (b) of this section. 1021.210(a) Compliance programs. Each casino shall develop and implement a written program reasonably designed to assure and monitor compliance with the requirements set forth in 31 U.S.C. chapter 53, subchapter II and the regulations contained in this chapter.			B	Pursuant to the Title 31/Bank Secrecy Act, <del>the gaming operation</del> each casino shall develop and implement a <del>written</del> Compliance Program and system of internal controls <del>designed to assure and monitor compliance</del> , which includes detailed procedures used to comply with these standards. The Compliance Program shall be approved by the CNGC. The <del>gaming operation</del> casino 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.
C	According to Federal Law, the Title 31/Bank Secrecy Act requires the reporting of certain financial transactions and the reporting of suspicious transactions. Additionally, certain records are required to be prepared and maintained relative to Title 31/ Bank Secrecy Act for casinos having gross annual gaming revenues in excess of One Million Dollars (\$1,000,000.00).	1021.200 Casinos and card clubs are subject to the program requirements set forth and cross referenced in this subpart. Casinos and card clubs should also refer to Subpart B of Part 1010 of this Chapter for program requirements contained in that subpart which apply to casinos and card clubs.				
D	The purpose of these internal controls is to provide the casino with a framework for developing a system of internal controls/procedures to meet the requirements of Title 26 and Title 31 of the U.S.C.					
E	For any Tribal authorized computer applications, alternate documentation and/or procedures which provide at least the level of control described by these standards will be acceptable, as approved by the CNGC.					
F	Within this document the Title 31/Bank Secrecy Act will be referred to as Title 31.					
G	For purpose of satisfying certain standards in this section, a military dependent identification card shall not be copied but may be used to establish a person's identity; however, another form of primary identification must be obtained and copied in order to complete the transaction.					

REF	542	Title 31, Chapter X	1010	FinCEN Guidance	Other Regs	REF	Recommended
	<b>Section 18 - Financial Transactions</b>	<b>1021</b>	<b>1010</b>				<b>Revision</b>
		1021.330(c) <i>Reporting of currency received in a non-gaming business .</i> Non-gaming businesses (such as shops, restaurants, entertainment, and hotels) at casino hotels and resorts are separate trades or businesses in which the receipt of currency in excess of \$10,000 is reportable under section 5331 and these regulations. Thus, a casino exempt under paragraph (a) or (b) of this section must report with respect to currency in excess of \$10,000 received in its non-gaming businesses.				H	IRS/FinCEN Form 8300 – Any casino that is below One Million Dollars (\$1,000,000.00) in gross annual gaming revenues and non- gaming related businesses at a casino with over One Million Dollars (\$1,000,000.00) in gross annual revenue are required to file a Form 8300 for any one transaction or aggregated cash transactions that are over Ten Thousand Dollars (\$10,000.00).
<b>18.3</b>	<b>Procedures for Reporting Winnings.</b>						
A	Prior to payment of winnings, employees shall determine if winnings are subject to Internal Revenue Service (IRS) reporting requirements. No winnings shall be paid until the appropriate forms (as applicable) have been completed.						
B	IRS Forms –W-2G, 5754, 1099, and 1042-S or other forms designated by the IRS for reporting winnings and/or promotional prizes and awards within this section shall be referenced as IRS forms for reporting winnings.						
C	IRS Forms for reporting winnings shall be available to all departments that may encounter reportable transactions.						
D	IRS Forms for reporting winnings shall be completed in accordance with, and contain the information required in Title 26 and this document for all reportable winnings and/or promotional prizes and awards.						
E	Before concluding (i.e., prior to payment of winnings) any transaction subject to IRS reporting requirements, the handler of the transaction shall:						
1	Obtain and examine two (2) forms of appropriate identification and obtain a copy of the primary form of identification which shall be an official photo identification (U.S. Government and military identification cannot be copied and can only be used as secondary identification);						
2	If tax identification (Social Security Card) is not available the winner must complete form W-9 Request for Taxpayer Identification Number and Certification; PROVIDED the payee has not modified the form (other than pursuant to instructions to the form) or if the payee has deleted the jurat or other similar provisions by which the payee certifies or affirms the correctness of the statements contained on the form.						
3	Acceptable forms of primary identification include a driver's license, passport, alien registration card, state issued identification card, federally recognized tribal photo identification, cedular card (foreign), or other photo identification and/or combination of unexpired documents that contain an individual's name and address and are normally accepted by financial institutions as a means of identification when cashing checks for persons other than established customers.						
a	A Cherokee Nation citizenship card (commonly referred to as a "Blue Card") or Certificate Degree of Indian Blood (commonly referred to as either a "CDIB" or "White Card") for Cherokee citizens is not required to contain a photograph, provided it meets all standards prescribed by the IRS;						
b	All other tribal member cards issued by a federally recognized tribe MUST contain a photograph in order to meet this standard.						
4	As an option to requesting the necessary identification and other data from an established customer, information on file may be used if:						
a	The customer's name and appropriate identification credentials were obtained from the customer for a previous transaction;						
b	The information is on file to properly complete the IRS Form; and,						
c	The customer information on file is periodically updated as follows:						
i	Copy of original (primary) identification credential (two forms of identification must be verified when the customer file is setup);						
ii	If the customer's Social Security Card was not available, the customer must have a completed form W-9 Request for Taxpayer Identification Number and Certification on file;						
iii	Documentation of the examinations is included in the information on file;						
iv	Expiration dates of identification credentials are included in the information on file; and,						
v	The transaction date is prior to the expiration date on file.						
5	The appropriate IRS Form for reporting winnings shall be completed according to the Form instructions and forwarded to the accounting department for review and transmittal to the IRS.						
<b>18.4</b>	<b>Title 31 Compliance Program.</b>	<b>Subpart B - Programs</b>					

REF	542	Title 31, Chapter X	1010	FinCEN Guidance	Other Regs	REF	Recommended
	Section 18 - Financial Transactions	1021	1010				Revision
A	In accordance with Part 18.2 (B) of this Section, each Compliance Program shall, at a minimum, provide for:	1021.210(b)(1) <i>Compliance program s.</i> Each casino shall develop and implement a written program reasonably designed to assure and monitor compliance with the requirements set forth in 31 U.S.C. chapter 53, subchapter II and the regulations contained in this chapter.  1021.210(b)(2) At a minimum, each compliance program shall provide for:		FIN-2010-G003(I) A casino or card club is required to develop and implement a BSA compliance program that adequately addresses the risks posed by its products, services, customer base, and geographical location for the potential of money laundering and terrorist financing. At a minimum, each BSA compliance program must provide for:			
1	A system of internal controls to assure ongoing compliance;	1021.210(b)(2)(i) A system of internal controls to assure ongoing compliance;		FIN-2010-G003(I) A system of internal controls to assure ongoing compliance with the BSA;			
2	Internal and/or external independent testing for compliance. The scope and frequency of the testing shall be commensurate with the money laundering and terrorist financing risks posed by the products and services provided by the casino;	1021.210(b)(2)(ii) Internal and/or external independent testing for compliance. The scope and frequency of the testing shall be commensurate with the money laundering and terrorist financing risks posed by the products and services provided by the casino;		FIN-2010-G003(I) Internal or external independent testing for compliance with a scope and frequency commensurate with the risks of money laundering and terrorist financing posed by the products and services provided;			
3	Training of casino personnel, including training in the identification of unusual or suspicious transactions, to the extent that the reporting of such transactions is required by Title 31, by other applicable law or regulation, or by the casinos own administrative and compliance policies;	1021.210(b)(2)(iii) Training of casino personnel, including training in the identification of unusual or suspicious transactions, to the extent that the reporting of such transactions is required by this chapter, by other applicable law or regulation, or by the casino's own administrative and compliance policies;		FIN-2010-G003(I) Training of casino personnel, including training in the identification of unusual or suspicious transactions;			
4	Designated individual and/or department to assure day-to- day compliance; and,	1021.210(b)(iv) An individual or individuals to assure day-to-day compliance;		FIN-2010-G003(I) An individual or individuals to assure day-to-day compliance with the BSA;			
5	Procedures for using all available information to determine:	1021.210(b)(2)(v) Procedures for using all available information to determine:		FIN-2010-G003(I) Procedures for using all available information to determine and verify, when required, the name, address, social security or taxpayer identification number, and other identifying information for a person;			
a	When required to be reported, the name, address, social security number (SSN), and other information, and verification of the same, of a person;	1021.210(b)(2)(v)(A) When required by this chapter, the name, address, social security number, and other information, and verification of the same, of a person;		FIN-2010-G003(I) Procedures for using all available information to determine and verify, when required, the name, address, social security or taxpayer identification number, and other identifying information for a person;			
b	The occurrence of any transactions or patterns of transactions required to be reported;	1021.210(b)(2)(v)(B) The occurrence of any transactions or patterns of transactions required to be reported pursuant to 1021.320;		FIN-2010-G003(I) Procedures for using all available information to determine the occurrence of any transactions or patterns of transactions required to be reported as suspicious.			
c	Whether a record required by Title 31 must be made and retained; and,	1021.210(b)(2)(v)(C) Whether any record as described in subpart D of Part 1010 if this Chapter or subpart D of Part 1021 must be made and retained; and,		FIN-2010-G003(I) Procedures for using all available information to determine whether a record required under the BSA must be made and retained; and			Whether a record required by Title 31 must be made and retained; <del>and,</del>
d	For casinos that have automated data processing systems, the use of automated programs to aid in assuring compliance.	1021.210(b)(2)(vi) For casinos that have automated data processing systems, the use of automated programs to aid in assuring compliance.		FIN-2010-G003(I) For casinos and card clubs with automated data processing systems, use of the programs to aid in assuring compliance.		6	For casinos that have automated data processing systems, the use of automated programs to aid in assuring compliance.
<b>18.5</b>	<b>Currency Transaction Report (CTR) Procedures.</b>	<b>Subpart C - Reports Required To Be Made By Casinos and Card Clubs</b>					
	Each casino shall file a report of each transaction or aggregate transactions in currency, involving either cash in or cash out, of more than Ten Thousand Dollars (\$10,000.00) in the casino's twenty-four (24) hour gaming day.	1021.311 Each casino shall file a report of each transaction in currency, involving either cash in or cash out, of more than \$10,000.00.  1021.313 In the case of a casino, multiple currency transactions shall be treated as a single transaction if the casino has knowledge that they are by or on behalf of any person and result in either cash in or cash out totaling more than \$10,000 during any gaming day.					Each casino shall file a report of each transaction or aggregate transactions in currency, involving either cash in or cash out, of more than Ten Thousand Dollars (\$10,000.00) in the casino's twenty-four (24) hour gaming day. Multiple currency transactions shall be treated as a single transaction if the casino has knowledge that they are by or on behalf of any person and result in either cash in or cash out totaling more than \$10,000 during any gaming day.
A	Transactions in currency involving cash in include, but are not limited to:	1021.311(a) Transactions in currency involving cash in include, but are not limited to:					
1	Purchases of chips, tokens, and other gaming instruments;	1021.311(a)(1) Purchases of chips, tokens, and other gaming instruments;					
2	Front money deposits;	1021.311(a)(2) Front money deposits;					
3	Safekeeping deposits;	1021.311(a)(3) Safekeeping deposits;					
4	Payments on any form of credit, including markers and counter checks;	1021.311(a)(4) Payments on any form of credit, including markers and counter checks;					
5	Bets of currency, including money plays;	1021.311(a)(5) Bets of currency, including money plays;					
6	Currency received by a casino for transmittal of funds through wire transfer for a customer;	1021.311(a)(6) Currency received by a casino for transmittal of funds through wire transfer for a customer;					

REF	542	Title 31, Chapter X 1021	1010	FinCEN Guidance	Other Regs	REF	Recommended Revision
	<b>Section 18 - Financial Transactions</b>						
7	Purchases of a casino's check;	1021.311(a)(7) Purchases of a casino's check;					
8	Exchanges of currency for currency; and,	1021.311(a)(8) Exchanges of currency for currency, including foreign currency; and,				8	Exchanges of currency for currency, including foreign currency; and,
9	Bills inserted into electronic gaming devices.	1021.311(a)(9) Bills inserted into electronic gaming devices.					
B	Transactions in currency involving cash out include, but are not limited to:	1021.311(b) Transactions in currency involving cash out include, but are not limited to:					
1	Redemptions of chips, tokens, tickets, and other gaming instruments;	1021.311(b)(1) Redemptions of chips, tokens, tickets, and other gaming instruments;					
2	Front money withdrawals;	1021.311(b)(2) Front money withdrawals;					
3	Safekeeping withdrawals;	1021.311(b)(3) Safekeeping withdrawals;					
4	Advances on any form of credit, including markers and counter checks;	1021.311(b)(4) Advances on any form of credit, including markers and counter checks;					
5	Payments on bets;	1021.311(b)(5) Payments on bets;					
6	Payments by a casino to a customer based on receipt of funds through wire transfers;	1021.311(b)(6) Payments by a casino to a customer based on receipt of funds through wire transfers;					
7	Cashing of checks or other negotiable instruments;	1021.311(b)(7) Cashing of checks or other negotiable instruments;					
8	Exchanges of currency for currency;	1021.311(b)(8) Exchanges of currency for currency, including foreign currency;				8	Exchanges of currency for currency, including foreign currency;
9	Travel and complimentary expenses and gaming incentives; and,	1021.311(b)(9) Travel and complimentary expenses and gaming incentives; and,					
10	Payment for tournament, contests, and other promotions.	1021.311(b)(10) Payment for tournament, contests, and other promotions.					
C	Casinos are exempted from reporting the following currency transactions:	1021.311(c) Other provisions of this chapter notwithstanding, casinos are exempted from the reporting obligations found in this section and 1021.313 for the following transactions in currency or currency transactions:		FinCEN CTR E-Filing Instructions v1.3(C)(2) <b>Casino filing exceptions.</b> A casino does not have to report transactions with:			
1	Transactions with domestic banks;	1021.315 Refer to 1010.315 of this Chapter for exemptions from the obligation to file reports of transactions in currency for casinos.	1010.315 A non-bank financial institution is not required to file a report otherwise required by §1010.311 with respect to a transaction in currency between the institution and a commercial bank.	FinCEN CTR E-Filing Instructions v1.3(C)(2) domestic banks; or			
2	Transactions between a casino and a currency dealer or exchanger, or between a casino and a check cashier, so long as such transactions are conducted pursuant to a contractual or other arrangement with a casino covering the financial services in Part 18.5 (A)(8), Part 18.5 (B)(7), and (B)(8) of this Section;	1021.311(c)(1) Transactions between a casino and a dealer in foreign exchange, or between a casino and a check cashier, as those terms are defined in §1010.100(ff) of this chapter, so long as such transactions are conducted pursuant to a contractual or other arrangement with a casino covering the financial services in paragraphs (a)(8), (b)(7), and (b)(8) of this section;		FinCEN CTR E-Filing Instructions v1.3(C)(2) Currency dealers or exchangers, or check cashiers, as defined in 31 CFR 1010.100(ff), and which are conducted pursuant to contractual or other agreement covering the financial services in 31 CFR 1021.311(a)(8), 1021.311(b)(7), and 1021.311(b)(8)			
3	Cash out transactions to the extent the currency is won in a money play and is the same currency the customer wagered in the money play, or cash in transactions to the extent the currency is the same currency the customer previously wagered in a money play on the same table game without leaving the table;	1021.311(c)(2) Cash out transactions to the extent the currency is won in a money play and is the same currency the customer wagered in the money play, or cash in transactions to the extent the currency is the same currency the customer previously wagered in a money play on the same table game without leaving the table;		FinCEN CTR E-Filing Instructions v1.3(C)(2) Cash ins when they are the same physical currency previously wagered in a money play on the same table game without leaving the table; or Cash outs won in a money play when they are the same physical currency wagered, (However, when a customer increases a subsequent cash bet (i.e. money play), at the same table game without departing, the increase in the amount of the currency bet would represent a new bet of currency and a transaction in currency);			
4	Bills inserted into electronic gaming devices in multiple transactions (unless a casino has knowledge pursuant to the definition of 'knowledge of a cash transaction or suspicious activity' contained in Section 19.1, in which case this exemption does not apply); and,	1021.311(c)(3) Bills inserted into electronic gaming devices in multiple transactions (unless a casino has knowledge pursuant to 1021.313, in which case this exemption does not apply); and,		FinCEN CTR E-Filing Instructions v1.3(C)(2) Bills inserted into electronic gaming devices in multiple transactions (unless a casino has knowledge pursuant to 31 CFR 1021.313);		4	Bills inserted into electronic gaming devices in multiple transactions (unless a casino has knowledge pursuant to the definition of 'knowledge of a cash transaction or suspicious activity' contained in Section 18 19.1, in which case this exemption does not apply); and
5	Jackpots from electronic gaming devices. IRS/FinCEN Form 8300 – Any casino that is below One Million Dollars (\$1,000,000.00) in gross annual gaming revenues and non-gaming related businesses at a casino with over One Million Dollars (\$1,000,000.00) in gross annual revenue are required to file a Form 8300 for any one transaction or aggregated cash transactions that are over Ten Thousand Dollars (\$10,000.00).	1021.311(c)(4) Jackpots from slot machines or video lottery terminals.		FinCEN CTR E-Filing Instructions v1.3(C)(2) Jackpots from slot machines or video lottery terminals.		5	Jackpots from electronic gaming devices. <del>IRS/FinCEN Form 8300 – Any casino that is below One Million Dollars (\$1,000,000.00) in gross annual gaming revenues and non-gaming related businesses at a casino with over One Million Dollars (\$1,000,000.00) in gross annual revenue are required to file a Form 8300 for any one transaction or aggregated cash transactions that are over Ten Thousand Dollars (\$10,000.00).</del>

REF	Section 18 - Financial Transactions	542	Title 31, Chapter X 1021	1010	FinCEN Guidance	Other Regs	REF	Recommended Revision
D	Before concluding any transaction with respect to which a CTR report is required (i.e., before completing the currency exchange) under this Section, the handler of the transaction shall:		1021.312 Refer to §1010.312 of this chapter for identification requirements for reports of <b>transaction in currency</b> filed by casinos and card clubs.	1010.312 Before concluding any transaction with respect to which a report is required under 1010.311, 1010.313, 1020.315, 1021.311 or 1021.313 of this chapter, a financial institution shall...	FinCEN CTR E-Filing Instructions v1.3(C)(5) <b>Identification requirements.</b> Acceptable forms of identification include driver's license, military or military/dependent identification card, passport, state issued identification card, foreign cedula card, non-resident alien identification card, or any other identification document which contains name and preferably address and a photograph and is normally acceptable by financial institutions as a means of identification when cashing checks for persons other than established customers.			Add acceptable forms of identification. Consistent with IRS standards (omit military).
1	Verify and record the name and address of the individual presenting a transaction, as well as record the identity, account number, and the social security or taxpayer identification number, if any, of any person or entity on whose behalf such transaction is to be effected.			1010.312 ...verify and record the name and address of the individual presenting a transaction, as well as record the identity, account number, and the social security or taxpayer identification number, if any, of any person or entity on whose behalf such transaction is to be effected.	FinCEN CTR E-Filing Instructions v1.3(C)(5) Acceptable identification information obtained previously and maintained in the financial institution's records may be used. For example, if documents verifying an individual's identity were examined and recorded on a signature card when an account was opened, the financial institution may rely on that information. In completing the FinCEN CTR, the financial institution must indicate on the report the method, type, and number of the identification. Statements such as "known customer" or "signature card on file" are prohibited and are not sufficient for report completion. The actual identifying information must be provided.			
2	Verification of the identity of an individual who indicates that he or she is an alien or is not a resident of the United States must be made by passport, alien identification card, or other official document evidencing nationality or residence (e.g., a Provincial driver's license with indication of home address).			1010.312 ...Verification of the identity of an individual who indicates that he or she is an alien or is not a resident of the United States must be made by passport, alien identification card, or other official document evidencing nationality or residence (e.g., a Provincial driver's license with indication of home address).	FinCEN CTR E-Filing Instructions v1.3(C)(5) For casino customer's granted accounts for credit, deposit, or check cashing, or on whom a previous CTRC or FinCEN CTR containing verified identity has been filed, acceptable identification information obtained previously and maintained in the casino's internal records may be used as long as the following conditions are met. The customer's identity is re-verified periodically, any out-of-date identifying information is updated in the internal records, and the date of each re-verification is noted on the internal record.			Add
3	Verification of identity in any other case shall be made by examination of a document, other than a bank signature card, that is normally acceptable within the banking community as a means of identification when cashing checks for nondepositors (e.g., a driver's license or credit card).			1010.312 ...Verification of identity in any other case shall be made by examination of a document, other than a bank signature card, that is normally acceptable within the banking community as a means of identification when cashing checks for nondepositors (e.g., driver's license or credit card).				
4	A bank signature card may be relied upon only if it was issued after documents establishing the identity of the individual were examined and notation of the specific information was made on the signature card.			1010.312 ...A bank signature card may be relied upon only if it was issued after documents establishing the identity of the individual were examined and notation of the specific information was made on the signature card.				
E	In each instance, the specific identifying information (i.e., the account number of the credit card, the driver's license number, etc.) used in verifying the identity of the customer shall be recorded on the report, and the mere notation of "known customer" or "bank signature card on file" on the report is prohibited.			1010.312 ...In each instance, the specific identifying information (i.e., the account number of the credit card, the driver's license number, etc.) used in verifying the identity of the customer shall be recorded on the report, and the mere notation of "known customer" or "bank signature card on file" on the report is prohibited.			E 5	In each instance, the specific identifying information (i.e., the account number of the credit card, the driver's license number, etc.) used in verifying the identity of the customer shall be recorded on the report, and the mere notation of "known customer" or "bank signature card on file" on the report is prohibited.



REF	542	Title 31, Chapter X	1010	FinCEN Guidance	Other Regs	REF	Recommended
	<b>Section 18 - Financial Transactions</b>	<b>1021</b>	<b>1010</b>				<b>Revision</b>
F	All CTRs must be filed electronically through the BSA E- filing system.				77 Fed. Reg. 12367(2012) Notice on E-Filing Mandate. On February 23, 2012, the Financial Crimes Enforcement Network (FinCEN) issues a Final Notice requiring the electronic filing of most Bank Secrecy Act (BSA) reports by July 1, 2012. Specifically, this action mandates the electronic submission of Suspicious Activity Reports (SARs), Currency Transaction Reports (CTRs), etc.		
G	A currency transaction report for each transaction or series of transactions, in currency, involving either cash in or cash out, of more than Ten Thousand Dollars (\$10,000.00) in a gaming day must be filed with the IRS in accordance with current IRS filing deadlines. Casinos may report both cash in and cash out transactions by or on behalf of the same customer on a single currency transaction report.	1021.311 Each casino shall file a report of each transaction in currency, involving either cash in or cash out, of more than \$10,000.00.  1021.313 In the case of a casino, multiple currency transactions shall be treated as a single transaction if the casino has knowledge that they are by or on behalf of any person and result in either cash in or cash out totaling more than \$10,000 during any gaming day.				G	<del>A currency transaction report for each transaction or series of transactions, in currency, involving either cash in or cash out, of more than Ten Thousand Dollars (\$10,000.00) in a gaming day must be filed with the IRS in accordance with current IRS filing deadlines. Casinos may report both cash in and cash out transactions by or on behalf of the same customer on a single currency transaction report.</del>
<b>18.6</b>	<b>Structured Transactions.</b>						
A	No person shall for the purpose of evading the transactions in currency reporting requirements of Title 31, with respect to such transaction:	1021.314 Refer to 1010.314 of this Chapter for rules regarding structured transactions for casinos.	1010.314 No person shall for the purpose of evading the transactions in currency reporting requirements of this chapter with respect to such transaction:				
1	Cause or attempt to cause the gaming operation to fail to file a report required under these standards;		1010.314(a) Cause or attempt to cause a domestic financial institution to fail to file a report required under the transactions in currency reporting requirements of this chapter;				
2	Cause or attempt to cause a gaming operation to file a report required under these standards that contains a material omission or misstatement of fact; or,		1010.314(b) Cause or attempt to cause a domestic financial institution to file a report required under the transactions in currency reporting requirements of this chapter that contains a material omission or misstatement of fact; or				
3	Structure, attempt to structure, assist in structuring, or attempt to assist in structuring any transaction which is required to be reported under these standards.		1010.314(c) Structure, (as that term is defined in 1010.100(xx)) or assist in structuring, or attempt to structure or assist in structuring, any transaction with one or more domestic financial institutions.				
<b>18.7</b>	<b>Negotiable Instruments Log (NIL) Procedures.</b>						
A	The casino shall maintain a separate record containing list(s) of each transaction with its customers involving the following instruments and having a face value of Three Thousand Dollars (\$3,000.00) or more:	1021.410(b)(9)(i) In addition, each casino shall retain either the original or a copy or reproduction of each of the following: (9)(i) A separate record containing a list of each transaction between the casino and its customers involving the following types of instruments having a face value of \$3,000 or more:					
1	Personal Checks;	1021.410(b)(9)(i)(A) Personal checks (excluding instruments which evidence credit granted by a casino strictly for gaming, such as markers);				1	Personal Checks (excluding instruments which evidence credit granted by a casino strictly for gaming, such as markers);
2	Business Checks (including casino checks);	1021.410(b)(9)(i)(B) Business checks (including casino checks);					
3	Official Bank checks;	1021.410(b)(9)(i)(C) Official bank checks;					
4	Cashier's checks;	1021.410(b)(9)(i)(D) Cashier's checks;					
5	Third-party checks;	1021.410(b)(9)(i)(E) Third-party checks;					
6	Traveler's checks; and,	1021.410(b)(9)(i)(G) Traveler's checks; and,					
7	Money Orders.	1021.410(b)(9)(i)(H) Money Orders.					
8	The list referenced above in Section 18.7 (A) shall contain the following information for loggable transactions: Time, date, and amount of the transaction;	1021.410(b)(9)(ii) The list will contain the time, date, and amount of the transaction; ...				8 B and B(	The list referenced above in Section 18.7 (A) shall contain the following information for loggable transactions: Time, date, and amount of the transaction;
9	The name and permanent address of the customer;	1021.410(b)(9)(ii) ...the name and permanent address of the customer;				9 2	The name and permanent address of the customer;
10	The type of instrument;	1021.410(b)(9)(ii) ...the type of instrument,				10 3	The type of instrument;
11	The name of the drawee or issuer of the instrument;	1021.410(b)(9)(ii) ... the name of the drawee or issuer of the instrument;				11 4	The name of the drawee or issuer of the instrument;
12	All reference numbers (e.g., casino account number, personal check number, etc.);	1021.410(b)(9)(ii) ...all reference numbers (e.g., casino account number, personal check number, etc.);				12 5	All reference numbers (e.g., casino account number, personal check number, etc.);
13	The name and employee identification number of the employee who conducted the transaction(s);	1021.410(b)(9)(ii) ...and the name or casino license number of the casino employee who conducted the transaction.				13 6	The name and employee identification number of the employee who conducted the transaction(s);
14	Loggable transactions will be placed on the list in chronological order in which they occur.	1021.410(b)(9)(ii) ...Applicable transactions will be placed on the list in the chronological order in which they occur.				14 7	Loggable transactions will be placed on the list in chronological order in which they occur.
<b>18.8</b>	<b>Suspicious Activity Report (SAR) Procedures.</b>	<b>1021.320 Reports by casinos of suspicious transactions.</b>					

REF	542	Title 31, Chapter X	1010	FinCEN Guidance	Other Regs	REF	Recommended
	<b>Section 18 - Financial Transactions</b>	<b>1021</b>	<b>1010</b>				<b>Revision</b>
A	Every casino shall file with FinCEN, to the extent and in the manner required, a report of any suspicious transaction that is relevant or that the gaming operation believes to be relevant to a possible violation of law or regulation.	1021.320(a)(1) <i>General</i> . Every casino shall file with FinCEN, to the extent and in the manner required by this section, a report of any suspicious transaction relevant to a possible violation of law or regulation. A casino may also file with FinCEN, by using the form specified in paragraph (b)(1) of this section, or otherwise, a report of any suspicious transaction that it believes is relevant to the possible violation of any law or regulation but whose reporting is not required by this section.				A	Every casino shall file with FinCEN, to the extent and in the manner required by this section, a report of any suspicious transaction <del>that is relevant or that the gaming operation believes to be relevant</del> to a possible violation of law or regulation. A casino may also file with FinCEN, a report of any suspicious transaction that it believes is relevant to the possible violation of any law or regulation but whose reporting is not required by this section.
B	A transaction requires reporting under the terms of this Section if it is conducted or attempted by, at, or through a casino, and involves or aggregates at least Five Thousand Dollars (\$5,000.00) in funds or other assets, and the casino knows, suspects, or has reason to suspect that the transaction (or pattern of transactions of which the transaction is a part):	1021.320(a)(2) A transaction requires reporting under the terms of this section if it is conducted or attempted by, at, or through a casino, and involves or aggregates at least \$5,000 in funds or other assets, and the casino knows, suspects, or has reason to suspect that the transaction (or pattern of transactions of which the transaction is a part):					
1	Involves funds derived from illegal activity or is intended or conducted in order to hide or disguise funds or assets derived from illegal activity (including, without limitation, the ownership, nature, source, location, or control of such funds or assets) as part of a plan to violate or evade any Federal law or regulation or to avoid any transaction reporting requirement under Federal law or regulation;	1021.320(a)(2)(i) Involves funds derived from illegal activity or is intended or conducted in order to hide or disguise funds or assets derived from illegal activity (including, without limitation, the ownership, nature, source, location, or control of such funds or assets) as part of a plan to violate or evade any Federal law or regulation or to avoid any transaction reporting requirement under Federal law or regulation;					
2	Is designed, whether through structuring or other means, to evade any requirements of this Section or of any other regulations promulgated under the Title 31;	1021.320(a)(2)(ii) Is designed, whether through structuring or other means, to evade any requirements of this chapter or of any other regulations promulgated under the Bank Secrecy Act;					
3	Has no business or apparent lawful purpose or is not the sort in which the particular customer would normally be expected to engage, and the casino knows of no reasonable explanation for the transaction after examining the available facts, including the background and possible purpose of the transaction; or,	1021.320(a)(2)(iii) Has no business or apparent lawful purpose or is not the sort in which the particular customer would normally be expected to engage, and the casino knows of no reasonable explanation for the transaction after examining the available facts, including the background and possible purpose of the transaction; or,					
4	Involves use of the casino to facilitate criminal activity.	1021.320(a)(2)(iv) Involves use of the casino to facilitate criminal activity.					
C	A suspicious transaction shall be reported by completing a SAR and collecting and maintaining supporting documentation as required by this Section.	1021.320(b)(1) <i>Filing procedures - What to file</i> . A suspicious transaction shall be reported by completing a Suspicious Activity Report ("SAR"), and collecting and maintaining supporting documentation as required by <del>paragraph (d) of this section</del> .					
D	The SAR shall be filed with FinCEN as indicated in the instructions to the SAR. All SARs must be filed electronically through the BSA E-filing system.	1021.320(b)(2) <i>Where to file</i> . The SAR shall be filed with FinCEN in a central location, to be determined by FinCEN, as indicated in the instructions to the SAR.			77 Fed. Reg. 12367(2012) Notice on E-Filing Mandate. On February 23, 2012, the Financial Crimes Enforcement Network (FinCEN) issues a Final Notice requiring the electronic filing of most Bank Secrecy Act (BSA) reports by July 1, 2012. Specifically, this action mandates the electronic submission of Suspicious Activity Reports (SARs), Currency Transaction Reports (CTRs), etc.		
E	A SAR shall be filed no later than thirty (30) calendar days after the date of the initial detection by the casino of facts that may constitute a basis for filing a SAR under this Section. If no suspect is identified on the date of such initial detection, a casino may delay filing a SAR for an additional thirty (30) calendar days to identify a suspect, but in no case shall reporting be delayed more than sixty (60) calendar days after the date of such initial detection.	1021.320(b)(3) <i>When to file</i> . A SAR shall be filed no later than 30 calendar days after the date of the initial detection by the casino of facts that may constitute a basis for filing a SAR under this section. If no suspect is identified on the date of such initial detection, a casino may delay filing a SAR for an additional 30 calendar days to identify a suspect, but in no case shall reporting be delayed more than 60 calendar days after the date of such initial detection. ...					
F	In situations involving violations that require immediate attention, such as ongoing money laundering schemes, the casino or designated individual shall immediately notify by telephone an appropriate law enforcement authority in addition to filing a SAR within the specified time frames.	1021.320(b)(3) ...In situations involving violations that require immediate attention, such as ongoing money laundering schemes, the casino shall immediately notify by telephone an appropriate law enforcement authority in addition to filing timely a SAR. ...					
G	The casino or designated individual may also report suspicious transactions that may relate to terrorist activity by contacting the Fin Cen's Hotline at 1-866-556-3974 in addition to filing a SAR within the specified time frames.	1021.320(b)(3) ...Casinos wishing voluntarily to report suspicious transactions that may relate to terrorist activity may call FinCEN's Financial Institutions Hotline at 1-866-556-3974 in addition to filing timely a SAR if required by this section.					
H	SARs are considered confidential documents and are not to be disclosed with any individual not authorized or privy to the information contained therein (e.g., law enforcement, CNGC, designated compliance personnel, etc.). No casino, director, officer, employee, nor agent of any gaming operation who reports a suspicious transaction may notify any person involved in the transaction that it has been reported.	1021.320(e) <i>Confidentiality of SARs</i> . A SAR, and any information that would reveal the existence of a SAR, are confidential and shall not be disclosed except as authorized in this paragraph (e). For purposes of this paragraph (e) only, a SAR shall include any suspicious activity report filed with FinCEN pursuant to any regulation in this chapter.  1021.320(e)(1) <i>Prohibition on disclosures by casinos-</i> (i) <i>General rule</i> . No casino, and no director, officer, employee, or agent of any casino, shall disclose a SAR or any information that would reveal the existence of a SAR. ...				H	A SARs, and any information that would reveal the existence of a SAR, are <del>considered</del> confidential documents and are not to be disclosed with any individual not authorized or privy to the information contained therein (e.g., law enforcement, CNGC, designated compliance personnel, etc.). No casino, and no director, officer, employee, nor agent of any gaming operation casino, shall disclose a SAR or any information that would reveal the existence of a SAR, who reports a suspicious transaction may notify any person involved in the transaction that it has been reported.

REF	Section 18 - Financial Transactions	542	Title 31, Chapter X 1021	1010	FinCEN Guidance	Other Regs	REF	Recommended Revision
I	Any person subpoenaed or otherwise requested to disclose a SAR or information contained in a SAR, except where disclosure is requested by FinCEN or another appropriate law enforcement or regulatory agency, shall decline to produce the SAR or to provide any information that would disclose that a SAR had been prepared or filed, as protected under Title 31.		1021.320(e)(1)(i) ...Any casino, and any director, officer, employee, or agent of any casino that is subpoenaed or otherwise requested to disclose a SAR or any information that would reveal the existence of a SAR, shall decline to produce the SAR or such information, citing this section and 31 U.S.C. 5318(g)(2)(A)(i), and shall notify FinCEN of any such request and the response thereto.				I	Any person subpoenaed or otherwise requested to disclose a SAR or information <del>contained-in that would reveal the existence of</del> a SAR, except where disclosure is requested by FinCEN or another appropriate law enforcement or regulatory agency, shall decline to produce the SAR or to provide any information that would disclose that a SAR had been prepared or filed, as protected under Title 31.
J	Provided that no person involved in any reported suspicious transaction is notified that the transaction has been reported, this Section shall not be construed as prohibiting:		1021.320(e)(1)(ii) <i>Rules of Construction.</i> Provided that no person involved in any reported suspicious transaction is notified that the transaction has been reported, this paragraph (e)(1) shall not be construed as prohibiting:					
1	The disclosure by a casino, or any director, officer, employee, or agent of a casino, of:		1021.320(e)(1)(ii)(A) The disclosure by a casino, or any director, officer, employee, or agent of a casino, of:					
a	A SAR, or any information that would reveal the existence of a SAR, to FinCEN or any Federal, State, or local law enforcement agency, or any Federal regulatory authority that examines the casino for compliance with the Bank Secrecy Act, or any State regulatory authority administering a State law that requires the casino to comply with the Bank Secrecy Act or otherwise authorizes the State authority to ensure that the casino complies with the Bank Secrecy Act, or the CNGC; or		1021.320(e)(1)(ii)(A)(1) A SAR, or any information that would reveal the existence of a SAR, to FinCEN or any Federal, State, or local law enforcement agency, or any Federal regulatory authority that examines the casino for compliance with the Bank Secrecy Act, or any State regulatory authority administering a State law that requires the casino to comply with the Bank Secrecy Act or otherwise authorizes the State authority to ensure that the casino complies with the Bank Secrecy Act, or any tribal regulatory authority administering a tribal law that requires the casino to comply with the Bank Secrecy Act or otherwise authorizes the tribal regulatory authority to ensure that casino complies with the Bank Secrecy Act; or					
b	The underlying facts, transactions, and documents upon which a SAR is based, including but not limited to, disclosures to another financial institution, or any director, officer, employee, or agent of a financial institution, for the preparation of a joint SAR.		1021.320(e)(1)(ii)(A)(2) The underlying facts, transactions, and documents upon which a SAR is based, including but not limited to, disclosures to another financial institution, or any director, officer, employee, or agent of a financial institution, for the preparation of a joint SAR.					
2	The sharing by a casino, or any director, officer, employee, or agent of the casino, of a SAR, or any information that would reveal the existence of a SAR, within the casino's corporate organizational structure for purposes consistent with Title II of the Bank Secrecy Act as determined by regulation or in guidance.		1021.320(e)(1)(ii)(B) The sharing by a casino, or any director, officer, employee, or agent of the casino, of a SAR, or any information that would reveal the existence of a SAR, within the casino's corporate organizational structure for purposes consistent with Title II of the Bank Secrecy Act as determined by regulation or in guidance.					
K	A Federal, State, local, territorial, or the Cherokee Nation, or any director, officer, employee, or agent of any of the foregoing, shall not disclose a SAR, or any information that would reveal the existence of a SAR, except as necessary to fulfill official duties consistent with Title II of the Bank Secrecy Act (BSA). For purposes of this section, "official duties" shall not include the disclosure of a SAR, or any information that would reveal the existence of a SAR, in response to a request for disclosure of non-public information or a request for use in a private legal proceeding.		1021.320(e)(1)(ii)(B)(2) <i>Prohibition on disclosures by government authorities.</i> A Federal, State, local, territorial, or Tribal government authority, or any director, officer, employee, or agent of any of the foregoing, shall not disclose a SAR, or any information that would reveal the existence of a SAR, except as necessary to fulfill official duties consistent with Title II of the Bank Secrecy Act (BSA). For purposes of this section, "official duties" shall not include the disclosure of a SAR, or any information that would reveal the existence of a SAR, in response to a request for disclosure of non-public information or a request for use in a private legal proceeding, including a request pursuant to 31 CFR 1.11.					

REF	542	Title 31, Chapter X	1010	FinCEN Guidance	Other Regs	REF	Recommended Revision
	<b>Section 18 - Financial Transactions</b>	<b>1021</b>	<b>1010</b>				
L	A casino, and any director, officer, employee, or agent of any casino, that makes a voluntary disclosure of any possible violation of law or regulation to a government agency or makes a disclosure pursuant to this section or any other authority, including a disclosure made jointly with another institution, shall be protected from liability to any person for any such disclosure, or for failure to provide notice of such disclosure to any person identified in the disclosure, or both, to the full extent provided by 31 U.S.C. 5318(g)(3).	1021.320(f) <i>Limitation on liability.</i> A casino, and any director, officer, employee, or agent of any casino, that makes a voluntary disclosure of any possible violation of law or regulation to a government agency or makes a disclosure pursuant to this section or any other authority, including a disclosure made jointly with another institution, shall be protected from liability to any person for any such disclosure, or for failure to provide notice of such disclosure to any person identified in the disclosure, or both, to the full extent provided by 31 U.S.C. 5318(g)(3).					
M	Supporting documentation shall be identified as such and maintained by the casino, and shall be deemed to have been filed with the SAR. A casino shall make all supporting documentation available to FinCEN, appropriate law enforcement agencies, and/or Federal/State gaming regulators upon request. A copy of the original SAR shall be made available to CNGC upon request.	1021.320(d) <i>Retention of records.</i> A casino shall maintain a copy of any SAR filed and the original or business record equivalent of any supporting documentation <b>for a period of five years from the date of filing the SAR.</b> Supporting documentation shall be identified as such and maintained by the casino, and shall be deemed to have been filed with the SAR. A casino shall make all supporting documentation available to FinCEN, or any Federal, State, or local law enforcement agency, or any Federal regulatory authority that examines the casino for compliance with the Bank Secrecy Act, or any State regulatory authority administering a State law that requires the casino to comply with the Bank Secrecy Act or otherwise authorizes the State authority to ensure that the casino complies with the Bank Secrecy Act, or any tribal regulatory authority administering a tribal law that requires the casino to comply with the Bank Secrecy Act or otherwise authorizes the tribal regulatory authority to ensure that the casino complies with the Bank Secrecy Act, upon request.					
N	A casino is not required to file a SAR for a robbery or burglary committed or attempted that is reported to appropriate law enforcement authorities.	1021.320(c) <i>Exceptions.</i> A casino is not required to file a SAR for a robbery or burglary committed or attempted that is reported to <u>appropriate law enforcement authorities.</u>					
		1021.320(g) <i>Compliance.</i> Casinos shall be examined by FinCEN or its delegates for compliance with this section. Failure to satisfy the requirements of this section may be a violation of the Bank Secrecy Act and of this chapter.				O	Casinos shall be examined by FinCEN or its delegates for compliance with this section. Failure to satisfy the requirements of this section may be a violation of Title 31.
<b>18.9</b>	<b>Restricted Transactions.</b>						
A	Procedures for accepting these types of transactions, must include controls and processes that prevent any financial transactions by or on behalf of, that go through, or are made in connection with any individual or entity identified by the Office of Foreign Assets Control (OFAC) from occurring. Any attempt by an individual or entity to conduct such financial transactions shall be reported to OFAC in accordance with OFAC regulations.			FIN-2010-G002(II) <i>Customer Risk Indicators</i> Non-resident aliens and foreign nationals with deposit accounts who are citizens of countries or jurisdictions that are: Sanctioned by the Office of Foreign Assets Control (OFAC), including those with state sponsored terrorism.			
B	All cash payments must adhere to authorization and payment restrictions as specified in section 4 – General Provisions, section 11– Casino Instruments and Exchanges, and section 13 – Cage Operations and/or other Sections which may be applicable.						
<b>18.10</b>	<b>Casino Management Systems/Player Tracking Records.</b>						
A	For the purpose of complying with Title 31 reporting requirements, if a casino has knowledge of multiple currency transactions, those transactions shall be treated as a single transaction if the casino has knowledge that they are by or on behalf of any person and result in either cash in or cash out totaling more than Ten Thousand Dollars (\$10,000.00) during any gaming day. For purposes of this section, a casino shall be deemed to have the knowledge described in the preceding sentence, if: Any sole proprietor, partner, officer, director, or employee of the casino, acting within the scope of his or her employment, has knowledge that such multiple currency transactions have occurred, including knowledge from examining the books, records, logs, information retained on magnetic disk, tape or other machine-readable media, or in any manual system, and similar documents and information, which the casino maintains pursuant to any law or regulation or within the ordinary course of its business, and which contain information that such multiple currency transactions have occurred.	1021.313 In the case of a casino, multiple currency transactions shall be treated as a single transaction if the casino has knowledge that they are by or on behalf of any person and result in either cash in or cash out totaling more than \$10,000 during any gaming day. For purposes of this section, a casino shall be deemed to have the knowledge described in the preceding sentence, if: Any sole proprietor, partner, officer, director, or employee of the casino, acting within the scope of his or her employment, has knowledge that such multiple currency transactions have occurred, including knowledge from examining the books, records, logs, information retained on magnetic disk, tape or other machine-readable media, or in any manual system, and similar documents and information, which the casino maintains pursuant to any law or regulation or within the ordinary course of its business, and which contain information that such multiple currency transactions have occurred.					
<b>18.11</b>	<b>Record Retention.</b>						

REF		542	Title 31, Chapter X		FinCEN Guidance	Other Regs	REF	Recommended
	<b>Section 18 - Financial Transactions</b>		<b>1021</b>		<b>1010</b>			<b>Revision</b>
A	A copy of any completed form required to be filed under this Section shall be retained, along with all original or business record equivalent of any supporting documentation, in chronological order for five (5) years from the date of filing and must be readily available for inspection.							
B	With respect to each deposit of funds, account opened or line of credit extended after the effective date of these regulations, a casino shall, at the time the funds are deposited, the account is opened or credit is extended, secure and maintain a record of the name, permanent address, and social security number of the person involved. Where the deposit, account or credit is in the names of two or more persons, the casino shall secure the name, permanent address, and social security number of each person having a financial interest in the deposit, account or line of credit. The name and address of such person shall be verified by the casino at the time the deposit is made, account opened, or credit extended. The verification shall be made by examination of a document of the type described in this Section, and the specific identifying information shall be recorded in the manner described in this Section. In the event that a casino has been unable to secure the required social security number, it shall not be deemed to be in violation of this section if it has made a reasonable effort to secure such number and it maintains a list containing the names and permanent addresses of those persons from who it has been unable to obtain social security numbers and makes the names and addresses of those persons available to the Secretary upon request. Where a person is a nonresident alien, the casino shall also record the person's passport number or a description of some other government document used to verify his identity.		1021.410(a) With respect to each deposit of funds, account opened or line of credit extended after the effective date of these regulations, a casino shall at the time the funds are deposited, the account opened or credit is extended, secure and maintain a record of the name, permanent address, and social security number of the person involved. Where the deposit, account or credit is in the names of two or more persons, the casino shall secure the name, permanent address, and social security number of each person having a financial interest in the deposit, account or line of credit. The name and address of such person shall be verified by the casino at the time the deposit is made, account opened, or credit extended. The verification shall be made by examination of a document of the type described in 1010.312 of this Chapter, and the specific identifying information shall be recorded in the manner described in 1010.312 of this Chapter. In the event that a casino has been unable to secure the required social security number, it shall not be deemed to be in violation of this section if it has made a reasonable effort to secure such number and maintains a list containing the names and permanent addresses of those persons from who it has been unable to obtain social security numbers and makes the names and addresses of those persons available to the Secretary upon request. Where a person is a nonresident alien, the casino shall also record the person's passport number or a description of some other government document used to verify his identity.					
C	In addition, each casino shall retain either the original or a copy or reproduction of each of the following:		1021.410(b) In addition, each casino shall retain either the original or a copy or reproduction of each of the following:					
1	A record of each receipt (including but not limited to funds for safekeeping or front money) of funds by the casino for the account (credit or deposit) of any person. The record shall include the name, permanent address and social security number of the person from whom the funds were received, as well as the date and amount of the funds received. If the person from whom the funds were received is a non-resident alien, the person's passport number or a description of some other government document used to verify the person's identity shall be obtained and recorded;		1021.410(b)(1) A record of each receipt (including but not limited to funds for safekeeping or front money) of funds by the casino for the account (credit or deposit) of any person. The record shall include the name, permanent address and social security number of the person from whom the funds were received, as well as the date and amount of the funds received. If the person from whom the funds were received is a non-resident alien, the person's passport number or a description of some other government document used to verify the person's identity shall be obtained and recorded;					
2	A record of each bookkeeping entry comprising a debit or credit to a customer's deposit Account or credit account with the casino;		1021.410(b)(2) A record of each bookkeeping entry comprising a debit or credit to a customer's deposit account or credit account with the casino;					
3	Each statement, ledger card or other record of each deposit account or credit account with the casino, showing each transaction (including deposits, receipts, withdrawals, disbursements or transfers) in or with respect to, a customer's deposit account or credit account with the casino;		1021.410(b)(3) Each statement, ledger card or other record of each deposit account or credit account with the casino, showing each transaction (including deposits, receipts, withdrawals, disbursements or transfers) in or with respect to, a customer's deposit account or credit account with the casino;					
4	A record of each extension of credit in excess of \$2,500, the terms and conditions of such extension of credit, and repayments. The record shall include the customer's name, permanent address, social security number, and the date and amount of the transaction (including repayments). If the customer or person for whom the credit extended is a non-resident alien, his passport number or description of some other government document used to verify his identity shall be obtained and recorded;		1021.410(b)(4) A record of each extension of credit in excess of \$2,500.00, the terms and conditions of such extension of credit, and repayments. The record shall include the customer's name, permanent address, social security number, and the date and amount of the transaction (including repayments). If the customer or person for whom the credit is extended is a non-resident alien, his passport number or description of some other government document used to verify his identity shall be obtained and recorded;					
5	A record of each advice, request or instruction received or given by the casino for itself or another person with respect to a transaction involving a person, account or place outside the United States (including but not limited to communications by wire, letter, or telephone). If the transfer outside the United States is on behalf of a third party, the record shall include the third party's name, permanent address, social security number, signature, and the date and amount of the transaction. If the transfer is received from outside the United States on behalf of a third party, the record shall include the third party's name, permanent address, social security number, signature, and the date and amount of the transaction. If the person for whom the transaction is being made is a non-resident alien the record shall also include the person's name, his passport number or a description of some other government document used to verify his identity;		1021.410(b)(5) A record of each advice, request or instruction received or given by the casino for itself or another person with respect to a transaction involving a person, account or place outside the United States (including but not limited to communications by wire, letter, or telephone). If the transfer outside the United States is on behalf of a third party, the record shall include the third party's name, permanent address, social security number, signature, and the date and amount of the transaction. If the transfer is received from outside the United States on behalf of a third party, the record shall include the third party's name, permanent address, social security number, signature, and the date and amount of the transaction. If the person for whom the transaction is being made is a non-resident alien the record shall also include the person's name, his passport number or a description of some other government document used to verify his identity;					

REF	542	Title 31, Chapter X	FinCEN Guidance	Other Regs	REF	Recommended
	Section 18 - Financial Transactions	1021	1010			Revision
6	Records prepared or received by the casino in the ordinary course of business which would be needed to reconstruct a person's deposit account or credit account with the casino or to trace a check deposited with the casino through the casino's records to the bank of deposit;	1021.410(b)(6) Records prepared or received by the casino in the ordinary course of business which would be needed to reconstruct a person's deposit account or credit account with the casino or to trace checks deposited with the casino through the casino's records to the bank of deposit;				
7	All records, documents or manuals required to be maintained by a casino under the Tribal-State Compact or the CNGC regulations;	1021.410(b)(7) All records, documents, or manuals required to be maintained by a casino under state and local laws or regulations, regulations of any governing Indian tribe or tribal government, or terms of (or any regulations issued under) any Tribal-State compacts entered into pursuant to the Indian Gaming Regulatory Act, with respect to the casino in question				
8	All records which are prepared or used by a casino to monitor a customer's gaming activity.	1021.410(b)(8) All records which are prepared or used by a casino to monitor a customer's gaming activity.				
9	A copy of the compliance program described in this Section.	1021.410(b)(10) A copy of the compliance program described in §1021.210(b).				
D	Casinos which input, store, or retain, in whole or in part, for any period of time, any record required to be maintained by this Section on computer disk, tape, or other machine-readable media shall retain the same on computer disk, tape, or machine-readable media.	1021.410(c)(1) Casinos which input, store, or retain, in whole or in part, for any period of time, any record required to be maintained by 1010.410 of this Chapter or this section on computer disk, tape, or other machine-readable media shall retain the same on computer disk, tape, or machine-readable media.				
E	All indexes, books, programs, record layouts, manuals, formats, instructions, file descriptions, and similar materials which would enable a person readily to access and review the records that are described in this Section and that are input, stored, or retained on computer disk, tape, or other machine-readable media shall be retained for the period of time such records are required to be retained.	1021.410(c)(2) All indexes, books, programs, record layouts, manuals, formats, instructions, file descriptions, and similar materials which would enable a person readily to access and review records that are described in 1010.410 of this Chapter and this section and that are input, stored, or retained for the period of time such records are required to be retained.				
<b>18.12</b>	<b>Title 31 Compliance Officer Standards.</b>					
	The Compliance Officer so designated by the gaming operations under their Compliance Program pursuant to Title 31 shall:					
A	Ensure that a training program is established, maintained and effective.					
B	Ensure that the SICS relative to Title 31 is established, maintained and effective.					
<b>18.13</b>	<b>Training Program.</b>					
	A training program shall be established and maintained to instruct employees as to the requirements of Title 26 and Title 31, the Financial Transaction Reporting TICS, and the gaming operations related SICS.					

REF	CN TICS	542	NIGC Class III Guidance	543	Tribal - State Compact	Other Regulations	Recommended Revisions
	<b>Section 19 - Accounting</b>		<b>BULLETIN 2018-3</b>				
<b>19.1</b>	<b>Departmental Standards.</b>						
A	Each gaming operation shall prepare accurate, complete, legible, and permanent records of all transactions pertaining to revenue and gaming activities.	542.19(a) Each gaming operation shall prepare accurate, complete, legible, and permanent records of all transactions pertaining to revenue and gaming activities.				4 CNCA § 40(A) It shall be the responsibility of the Gaming Commission to promulgate regulations and ensure the gaming operation establishes proper gaming accounting procedures and methods of operations for all licensees of Class II or Class III gaming activities so that all monies or things of value received and paid out may be properly monitored and accounted. All gaming facilities under the jurisdiction of the Gaming Commission shall be required to keep an approved gaming accounting system that shall comply with, but not be limited to, all applicable provisions of this Act and/or regulations of the Gaming Commission. Said accounting system shall reflect all business and financial transactions involved or connected in any manner with the gaming operation and conducting of gaming activities authorized by this Act. The Gaming Commission shall have the right to access such records or to secure a court order to seize records or property not surrendered.	
B	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.		14(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) <i>Conflicts of standards.</i> 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.		4 CNCA § 40(A) It shall be the responsibility of the Gaming Commission to promulgate regulations and ensure the gaming operation establishes proper gaming accounting procedures and methods of operations for all licensees of Class II or Class III gaming activities so that all monies or things of value received and paid out may be properly monitored and accounted. All gaming facilities under the jurisdiction of the Gaming Commission shall be required to keep an approved gaming accounting system that shall comply with, but not be limited to, all applicable provisions of this Act and/or regulations of the Gaming Commission. Said accounting system shall reflect all business and financial transactions involved or connected in any manner with the gaming operation and conducting of gaming activities authorized by this Act. The Gaming Commission shall have the right to access such records or to secure a court order to seize records or property not surrendered.	
<b>19.2</b>	<b>General Accounting Standards.</b>						
A	Controls must be established and procedures implemented to safeguard assets and ensure each gaming operation:		14(b) Accounting. Controls must be established and procedures implemented to safeguard assets and ensure each gaming operation:	543.23(b) <i>Accounting.</i> Controls must be established and procedures implemented to safeguard assets and ensure each gaming operation:		4 CNCA § 40(A) It shall be the responsibility of the Gaming Commission to promulgate regulations and ensure the gaming operation establishes proper gaming accounting procedures and methods of operations for all licensees of Class II or Class III gaming activities so that all monies or things of value received and paid out may be properly monitored and accounted. All gaming facilities under the jurisdiction of the Gaming Commission shall be required to keep an approved gaming accounting system that shall comply with, but not be limited to, all applicable provisions of this Act and/or regulations of the Gaming Commission. Said accounting system shall reflect all business and financial transactions involved or connected in any manner with the gaming operation and conducting of gaming activities authorized by this Act. The Gaming Commission shall have the right to access such records or to secure a court order to seize records or property not surrendered.	
1	Prepares accurate, complete, legible, and permanent records of all transactions pertaining to gaming revenue and activities for operational accountability.		14(b)(1) Prepares accurate, complete, legible, and permanent records of all transactions pertaining to gaming revenue and activities for operational accountability.	543.23(b)(1) Prepares accurate, complete, legible, and permanent records of all transactions pertaining to gaming revenue and activities for operational accountability.			
2	Prepares general accounting records according to Generally Accepted Accounting Principles on a double-entry system of accounting, maintaining detailed, supporting, subsidiary records, and performs the following activities:	542.19(b) Each gaming operation shall prepare general accounting records according to Generally Accepted Accounting Principles on a double-entry system of accounting, maintaining detailed, supporting, subsidiary records, including, but not limited to:	14(b)(2) Prepares general accounting records on a double-entry system of accounting, maintaining detailed, supporting, subsidiary records, and performs the following activities:	543.23(b)(2) Prepares general accounting records on a double-entry system of accounting, maintaining detailed, supporting, subsidiary records, and performs the following activities:	5(C)(5) Books and records on all covered game activities of the enterprise shall be maintained in accordance with generally accepted accounting principles (GAAP); and		
a	Prepare detailed records identifying revenues, expenses, assets, liabilities, and equity for each gaming operation;	542.19(b)(1) Detailed records identifying revenues, expenses, assets, liabilities, and equity for each gaming operation;					



REF	CN TICS	542	NIGC Class III Guidance BULLETIN 2018-3	543	Tribal - State Compact	Other Regulations	Recommended Revisions
	<b>Section 19 - Accounting</b>						
b	Record gaming activity transactions in an accounting system to identify and track all revenues, expenses, assets, liabilities, and equity;		14(b)(2)(i) Record gaming activity transactions in an accounting system to identify and track all revenues, expenses, assets, liabilities, and equity;	543.23(b)(2)(i) Record gaming activity transactions in an accounting system to identify and track all revenues, expenses, assets, liabilities, and equity;			
c	Prepare transactions in accordance with the appropriate authorization, as provided by management;		14(b)(2)(vii) Prepare transactions in accordance with the appropriate authorization, as provided by management;	543.23(b)(2)(vii) Prepare transactions in accordance with the appropriate authorization, as provided by management;			
d	Record transactions to facilitate proper recording of gaming revenue and fees, and to maintain accountability of assets;		14(b)(2)(viii) Record transactions to facilitate proper recording of gaming revenue and fees, and to maintain accountability of assets;	543.23(b)(2)(viii) Record transactions to facilitate proper recording of gaming revenue and fees, and to maintain accountability of assets;			
e	Compare recorded accountability for assets to actual assets at periodic intervals, and take appropriate action with respect to any variances;		14(b)(2)(ix) Compare recorded accountability for assets to actual assets at periodic intervals, and take appropriate action with respect to any variances;	543.23(b)(2)(ix) Compare recorded accountability for assets to actual assets at periodic intervals, and take appropriate action with respect to any variances;			
f	Segregate functions, duties, and responsibilities;		14(b)(2)(x) Segregate functions, duties, and responsibilities;	543.23(b)(2)(x) Segregate functions, duties, and responsibilities;			
g	Prepare minimum bankroll calculations;		14(b)(2)(xi) Prepare minimum bankroll calculations; and	543.23(b)(2)(xi) Prepare minimum bankroll calculations; and			
h	Record all markers, IOU's, returned checks, held checks, or other similar credit instruments;	542.19(b)(2) Detailed records of all markers, IOU's, returned checks, hold checks, or other similar credit instruments;	14(b)(2)(ii) Record all markers, IOU's, returned checks, held checks, or other similar credit instruments;	543.23(b)(2)(ii) Record all markers, IOU's, returned checks, held checks, or other similar credit instruments;			
i	Prepare individual and statistical game records to reflect statistical drop, statistical win, and the percentage of statistical win to statistical drop for each table game, and to reflect statistical drop, statistical win, and the percentage of statistical win to statistical drop for each type of table game, by shift, by day, cumulative month-to-date and year-to-date, and individual and statistical game records reflecting similar information for all other games;	542.19(b)(3) Individual and statistical game records to reflect statistical drop, statistical win, and the percentage of statistical win to statistical drop by each table game, and to reflect statistical drop, statistical win, and the percentage of statistical win to statistical drop for each type of table game, by shift, by day, cumulative month-to-date and year-to-date, and individual and statistical game records reflecting similar information for all other games;					
j	Prepare gaming machine analysis reports which, by each machine, compare actual hold percentages to theoretical hold percentages;	542.19(b)(4) Gaming machine analysis reports which, by each machine, compare actual hold percentages to theoretical hold percentages;					
k	Prepare records required by the Tribal Internal Control Standards and any other records required to be maintained;	542.19(b)(5) The records required by this part and by the Tribal internal control standards;					
l	Record journal entries prepared by the gaming operation and by any independent accountants used;	542.19(b)(6) Journal entries prepared by the gaming operation and by its independent accountants; and	14(b)(2)(iii) Record journal entries prepared by the gaming operation and by any independent accountants used;	543.23(b)(2)(iii) Record journal entries prepared by the gaming operation and by any independent accountants used;			
m	Prepare income statements and balance sheets;		14(b)(2)(iv) Prepare income statements and balance sheets;	543.23(b)(2)(iv) Prepare income statements and balance sheet;			
n	Prepare appropriate subsidiary ledgers to support the balance sheet;		14(b)(2)(v) Prepare appropriate subsidiary ledgers to support the balance sheet;	543.23(b)(2)(v) Prepare appropriate subsidiary ledgers to support the balance sheet;			
o	Prepare, review, and maintain accurate financial statements;		14(b)(2)(vi) Prepare, review, and maintain accurate financial statements;	543.23(b)(2)(vi) Prepare, review, and maintain accurate financial statements;			
p	Maintain and preserve all financial records and relevant supporting documentation.		14(b)(2)(xii) Maintain and preserve all financial records and relevant supporting documentation.	543.23(b)(2)(xii) Maintain and preserve all financial records and relevant supporting documentation.			
		542.19(b)(7) Any other records specifically required to be maintained.				q	Any other records specifically required to be maintained.
3	Each gaming operation shall establish administrative and accounting procedures for the purpose of determining effective control over a gaming operation's fiscal affairs. The procedures shall be designed to reasonably ensure that:	542.19(c) Each gaming operation shall establish administrative and accounting procedures for the purpose of determining effective control over a gaming operation's fiscal affairs. The procedures shall be designed to reasonably ensure that:					
a	Assets are safeguarded;	542.19(c)(1) Assets are safeguarded;					
b	Financial records are accurate and reliable;	542.19(c)(2) Financial records are accurate and reliable;					

REF	CN TICS	542	NIGC Class III Guidance	543	Tribal - State Compact	Other Regulations	Recommended Revisions
	<b>Section 19 - Accounting</b>		<b>BULLETIN 2018-3</b>				
c	Transactions are performed only in accordance with management's general and specific authorization;	542.19(c)(3) Transactions are performed only in accordance with management's general and specific authorization;					
d	Transactions are recorded adequately to permit proper reporting of gaming revenue and of fees and taxes, and to maintain accountability of assets;	542.19(c)(4) Transactions are recorded adequately to permit proper reporting of gaming revenue and of fees and taxes, and to maintain accountability of assets;					
e	Recorded accountability of assets is compared with actual assets at reasonable intervals and appropriate action is taken with respect of any discrepancies; and,	542.19(c)(5) Recorded accountability for assets is compared with actual assets at reasonable intervals, and appropriate action is taken with respect to any discrepancies; and		543.23(b)(2)(ix) Compare recorded accountability for assets to actual assets at periodic intervals, and take appropriate action with respect to any variances;			
f	Functions, duties, and responsibilities are appropriately segregated in accordance with sound business practices.	542.19(c)(6) Functions, duties, and responsibilities are appropriately segregated in accordance with sound business practices.					
B	Complies with fee calculation requirements set forth by the NIGC and the Tribal-State Compact.						
C	For table games, gross revenue equals the closing table bankroll, plus credit slips for cash, chips, tokens or personal/payroll checks returned to the cage, plus drop, less opening table bankroll and fills to the table, and money transfers issued from the game through the use of a cashless wagering system.	542.19(d) <i>Gross gaming revenue computations.</i> For table games, gross revenue equals the closing table bankroll, plus credit slips for cash, chips, tokens or personal/payroll checks returned to the cage, plus drop, less opening table bankroll and fills to the table, and money transfers issued from the game through the use of a cashless wagering system.					
D	For gaming machines, gross revenue equals drop, less fills, jackpot payouts and personal property awarded to customers as gaming winnings. Additionally, the initial hopper load is not a fill and does not affect gross revenue. The difference between the initial hopper load and the total amount that is in the hopper at the end of the gaming operation's fiscal year should be adjusted accordingly as an addition to or subtraction from the drop for the year.	542.19(d)(2) For gaming machines, gross revenue equals drop, less fills, jackpot payouts and personal property awarded to patrons as gambling winnings. Additionally, the initial hopper load is not a fill and does not affect gross revenue. The difference between the initial hopper load and the total amount that is in the hopper at the end of the gaming operation's fiscal year should be adjusted accordingly as an addition to or subtraction from the drop for the year.					
E	For each counter game, gross revenue equals:	542.19(d)(3) For each counter game, gross revenue equals:					
1	The money accepted by the gaming operation on events or games that occur during the month or will occur in subsequent months (advance sales), less money paid out during the month to customers on winning wagers (cash basis); or,	542.19(d)(3)(i) The money accepted by the gaming operation on events or games that occur during the month or will occur in subsequent months, less money paid out during the month to patrons on winning wagers ("cash basis"); or					
2	The money accepted by the gaming operation on events or games that occur during the month, plus money, not previously included in gross revenue, that was accepted by the gaming operation in previous months on events or games occurring in the month, less money paid out during the month to customers as winning wagers (modified accrual basis).	542.19(d)(3)(ii) The money accepted by the gaming operation on events or games that occur during the month, plus money, not previously included in gross revenue, that was accepted by the gaming operation in previous months on events or games occurring in the month, less money paid out during the month to patrons as winning wagers ("modified accrual basis")					
F	For each card game and any other game in which the gaming operation is not a party to a wager (non-house banked games), gross revenue equals all money received by the operation as compensation for conducting the game (i.e. rake, ante, commissions, entry fee, and admission fees).	542.19(d)(4) For each card game and any other game in which the gaming operation is not a party to a wager, gross revenue equals all money received by the operation as compensation for conducting the game.				NIGC Bulletin 2003-4, Other Compensation. For card games, tournaments and any other games in which the casino is not a party to a wager, gross gaming revenue shall include all money received as compensation for conducting the game, i.e. rake, commissions, entry fees, and admission fees.	
1	A gaming operation shall not include either skill win or loss in gross revenue computations.	542.19(d)(4)(i) A gaming operation shall not include either skill win or loss in gross revenue computations.					

REF	CN TICS	542	NIGC Class III Guidance	543	Tribal - State Compact	Other Regulations	Recommended Revisions
	Section 19 - Accounting		BULLETIN 2018-3				
G	In computing gross revenue for gaming machines, keno and bingo, the actual cost to the gaming operation of any personal property distributed as losses to customers may be deducted from winnings (other than costs of travel, lodging, services, food, and beverages), if the operation maintains detailed documents supporting the deduction.	542.19(d)(4)(ii) In computing gross revenue for gaming machines, keno and bingo, the actual cost to the gaming operation of any personal property distributed as losses to patrons may be deducted from winnings (other than costs of travel, lodging, services, food, and beverages), if the gaming operation maintains detailed documents supporting the deduction.					
H	Each gaming operation shall establish internal control systems sufficient to ensure that currency (other than tips or gratuities) received from a patron in the gaming area is promptly placed in a locked box in the table, or, in the case of a cashier, in the appropriate place in the cashier's cage, or on those games which do not have a locked drop box / financial instrument storage component, or on card game tables, in an appropriate place on the table, in the cash register or in another approved repository.	542.19(e) Each gaming operation shall establish internal control systems sufficient to ensure that currency (other than tips or gratuities) received from a patron in the gaming area is promptly placed in a locked box in the table, or, in the case of a cashier, in the appropriate place in the cashier's cage, or on those games which do not have a locked drop box, or on card game tables, in an appropriate place on the table, in the cash register or in another approved repository.					
H	If the operation provides periodic payments to satisfy a payout resulting from a wager, the initial installment plan, when paid, and the actual cost of a payment plan, which is funded by the operation, may be deducted from winnings. The operation is required to obtain the approval of all payment plans from the CNGC. For any funding method which merely guarantees the gaming operation's performance, and under which the operation makes payments out of cash flow (e.g. irrevocable letters of credits, surety bonds, or other similar methods), the operation may only deduct such payments when paid to the customer.	542.19(f) If the gaming operation provides periodic payments to satisfy a payout resulting from a wager, the initial installment payment, when paid, and the actual cost of a payment plan, which is funded by the gaming operation, may be deducted from winnings. The gaming operation is required to obtain the approval of all payment plans from the TGRA. For any funding method which merely guarantees the gaming operation's performance, and under which the gaming operation makes payments out of cash flow (e.g. irrevocable letters of credits, surety bonds, or other similar methods), the gaming operation may only deduct such payments when paid to the patron. (Adopted May 11, 2006)					I
I	For payouts by wide-area progressive gaming machine systems, a gaming operation may deduct from winnings only its pro rata share of a wide-area gaming machine system payout.	542.19(g) For payouts by wide-area progressive gaming machine systems, a gaming operation may deduct from winnings only its pro rata share of a wide-area gaming machine system payout. (Adopted May 11, 2006)				NIGC Bulletin 2003-4, Inter-Casino Linked Systems (includes Wide Area Progressive Systems). A gaming operation may deduct from winnings only its pro-rata share of inter-casino linked system payouts. It is not permissible to deduct amounts to cover payments of fees, costs, or expenses associated with, or attributable to, administering the inter-casino system, or similar such enterprise.	J
J	Cash-out tickets issued at a gaming machine or gaming device shall be deducted from gross revenue as jackpot payouts in the month the tickets are issued by the gaming machine or gaming device. Tickets deducted from gross revenue that are not redeemed within a period, not to exceed one hundred eighty (180) days of issuance, shall be included in gross revenue. An unredeemed ticket previously included in gross revenue may be deducted from gross revenue in the month redeemed.	542.19(h) Cash-out tickets issued at a gaming machine or gaming device shall be deducted from gross revenue as jackpot payouts in the month the tickets are issued by the gaming machine or gaming device. Tickets deducted from gross revenue that are not redeemed within a period, not to exceed 180 days of issuance, shall be included in gross revenue. An unredeemed ticket previously included in gross revenue may be deducted from gross revenue in the month redeemed.					K
K	A gaming operation may not deduct from gross revenues the unpaid balance of a credit instrument extended for purposes other than gaming.	542.19(i) A gaming operation may not deduct from gross revenues the unpaid balance of a credit instrument extended for purposes other than gaming.					L
19.3	<b>Maintenance and Preservation of Books, Records, and Documents.</b>	542.19(k) Maintenance and preservation of books, records and documents.					

REF	CN TICS	542	NIGC Class III Guidance BULLETIN 2018-3	543	Tribal - State Compact	Other Regulations	Recommended Revisions
	<b>Section 19 - Accounting</b>						
A	All 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 transactions is sufficient, provided that all documents containing an original signature(s) attesting to the accuracy of a related transaction are independently preserved. Original books, records, or documents shall not include copies of originals, except for the copies that contain original comments or notations or parts of multi-part forms. The following original books, records, and documents shall be retained by the gaming operation for a minimum of five (5) years:	542.19(k)(1) All original books, records and documents pertaining to the conduct of wagering activities shall be retained by a gaming operation in accordance with the following schedule. A record that summarizes gaming transactions is sufficient, provided that all documents containing an original signature(s) attesting to the accuracy of a gaming related transaction are independently preserved. Original books, records or documents shall not include copies of originals, except for copies that contain original comments or notations on parts of multi-part forms. The following original books, records and documents shall be retained by a gaming operation for a minimum of five (5) years:			Part 5(C) Records. In addition to other records required to be maintained herein, the enterprise or tribe shall maintain the following records related to implementation of this Compact in permanent form and as written or entered, whether manually or by computer, and which shall be maintained by the enterprise and made available for inspection by the SCA for no less than three (3) years from the date generated.		
1	Casino Cage/Vault documents.	542.19(k)(1)(i) Casino cage documents;					
2	Documentation supporting the calculation of table game win;	542.19(k)(1)(ii) Documentation supporting the calculation of table game win;					
3	Documentation supporting the calculation of gaming machine win;	542.19(k)(1)(iii) Documentation supporting the calculation of gaming machine win;					
4	Documentation supporting the calculation of revenue received from games of pari-mutuel, keno, bingo, card games, pull-tabs, and all other gaming activities offered by the gaming operation;	542.19(k)(1)(iv) Documentation supporting the calculation of revenue received from the games of keno, pari-mutuel, bingo, pull-tabs, card games, and all other gaming activities offered by the gaming operation;					
5	Table games statistical analysis reports;	542.19(k)(1)(v) Table games statistical analysis reports;					
6	Gaming machine statistical analysis reports;	542.19(k)(1)(vi) Gaming machine statistical analysis reports;					
7	Bingo, pull-tab, keno and pari- mutuel wagering statistical reports; and,	542.19(k)(1)(vii) Bingo, pull-tab, keno and pari-mutuel wagering statistical reports;					
8	Internal audit documentation and reports;	542.19(k)(1)(viii) Internal audit documentation and reports;					
9	Documentation supporting the write-off of approved credit instruments;	542.19(k)(1)(ix) Documentation supporting the write-off of gaming credit instruments and named credit instruments;					
10	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) 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.					
B	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) 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.					
C	The above requirements 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) 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.).					

REF	CN TICS	542	NIGC Class III Guidance	543	Tribal - State Compact	Other Regulations	Recommended Revisions
	<b>Section 19 - Accounting</b>		<b>BULLETIN 2018-3</b>				
<b>19.1</b>	<b>General Standards.</b>						
A	All licensed gaming facilities shall be required to keep an approved gaming accounting system that shall comply with, but not be limited to the standards in this section and the regulations of the CNGC. Said accounting system shall reflect all business and financial transactions involved or connected in any manner with the gaming operation and conducting of gaming activities authorized by the CNGC. The CNGC and/or the NIGC or it's authorized agent(s) shall have access to and the right to inspect, examine, photocopy, and audit all papers, books, and records (including computer records).	571.5 Entry of premises. (a) The Commission's authorized representative may enter the premises of an Indian gaming operation to inspect, examine, photocopy, and audit all papers, books, and records (including computer records) concerning: (1) Gross revenue of class II gaming conducted on Indian lands; and (2) Any matters necessary to carry out the duties of the Commission under the Act and this chapter.				4 CNCA § 40(A) It shall be the responsibility of the Gaming Commission to promulgate regulations and ensure the gaming operation establishes proper gaming accounting procedures and methods of operations for all licensees of Class II or Class III gaming activities so that all monies or things of value received and paid out may be properly monitored and accounted. <b>All gaming facilities under the jurisdiction of the Gaming Commission shall be required to keep an approved gaming accounting system that shall comply with, but not be limited to, all applicable provisions of this Act and/or regulations of the Gaming Commission. Said accounting system shall reflect all business and financial transactions involved or connected in any manner with the gaming operation and conducting of gaming activities authorized by this Act.</b> The Gaming Commission shall have the right to access such records or to secure a court order to seize records or property not surrendered.	
B	<b>Use of Net Revenues.</b>				Part 5(D) Use of Net Revenues.		
	All net revenues from gaming activities are not to be used for purposes other than:	522.4(b)(2) A tribe shall use net revenues from any tribal gaming or from any individually owned games only for one or more of the following purposes:			Part 5(D) Use of Net Revenues. Net Revenues that the tribe receives from covered games are to be used for any one or more of those purposes permitted under IGRA:	4 CNCA § 38 The Cherokee Nation will have the sole proprietary interest in and responsibility for the conduct of any gaming activity performed under a Class II or Class III license and all net revenues from any said gaming are to be used for tribal purposes including:	
1	To fund tribal government operations or programs;	522.4(b)(2)(i) To fund tribal government operations or programs;			Part 5(D)(1) To fund tribal government operations or programs;	4 CNCA § 38(A) To fund tribal government operations or programs;	
2	To provide for the general welfare of the tribe and its members;	522.4(b)(2)(ii) To provide for the general welfare of the tribe and its members (if a tribe elects to make per capita distributions, the plan must be approved by the Secretary of the Interior under 25 U.S.C. 2710(b)(3));			Part 5(D)(2) To provide for the general welfare of the tribe and its members;	4 CNCA § 38(B) To provide for the general welfare of the Cherokee Nation and its tribal members;	
3	To promote tribal economic development;	522.4(b)(2)(iii) To promote tribal economic development;			Part 5(D)(3) To promote tribal economic development;	4 CNCA § 38(C) To promote tribal economic development;	
4	To donate to charitable organizations; or	522.4(b)(2)(iv) To donate to charitable organizations; or			Part 5(D)(4) To donate to charitable organizations; or	4 CNCA § 38(D) To donate to charitable organizations; or	
5	To help fund operations of local government agencies.	522.4(b)(2)(v) To help fund operations of local government agencies;			Part 5(D)(5) To help fund operations of local government agencies.	4 CNCA § 38(E) To help fund operations of local government agencies.	
<b>19.2</b>	<b>Accounting Standards.</b>		<b>14(b) Accounting.</b>	<b>543.23(b) Accounting.</b>			
A	Controls must be established and administrative procedures implemented to safeguard assets and ensure financial records are accurate and reliable. Accounting procedures shall be designed to provide effective control over the operation's fiscal affairs, in which each gaming operation:	542.19(c) Each gaming operation shall establish administrative and accounting procedures for the purpose of determining effective control over a gaming operation's fiscal affairs. The procedures shall be designed to reasonably ensure that:  542.19(c)(1) Assets are safeguarded; 542.19(c)(2) Financial records are accurate and reliable;	14(b) Controls must be established and procedures implemented to safeguard assets and ensure each gaming operation:	543.23(b) Controls must be established and procedures implemented to safeguard assets and ensure each gaming operation:	The gaming operation shall establish an accounting system, which shall reflect all business and financial transactions involved or connected in any manner with the gaming operation and conduct of gaming activities and is comprised of written policies, procedures, accounting methodologies, and standard operating procedures 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.	4 CNCA § 40(A) It shall be the responsibility of the Gaming Commission to promulgate regulations and ensure the gaming operation establishes proper gaming accounting procedures and methods of operations for all licensees of Class II or Class III gaming activities so that all monies or things of value received and paid out may be properly monitored and accounted. All gaming facilities under the jurisdiction of the Gaming Commission shall be required to keep an approved gaming accounting system that shall comply with, but not be limited to, all applicable provisions of this Act and/or regulations of the Gaming Commission. Said accounting system shall reflect all business and financial transactions involved or connected in any manner with the gaming operation and conducting of gaming activities authorized by this Act. The Gaming Commission shall have the right to access such records or to secure a court order to seize records or property not surrendered.	
1	Prepares accurate, complete, legible, and permanent records of all transactions pertaining to gaming revenue and activities for operational accountability.	542.19(a) Each gaming operation shall prepare accurate, complete, legible, and permanent records of all transactions pertaining to revenue and gaming activities.	14(b)(1) Prepares accurate, complete, legible, and permanent records of all transactions pertaining to gaming revenue and activities for operational accountability.	543.23(b)(1) Prepares accurate, complete, legible, and permanent records of all transactions pertaining to gaming revenue and activities for operational accountability.			

REF	CN TICS	542	NIGC Class III Guidance	543	Tribal - State Compact	Other Regulations	Recommended Revisions
	<b>Section 19 - Accounting</b>		<b>BULLETIN 2018-3</b>				
2	Prepares general accounting records according to Generally Accepted Accounting Principles on a double-entry system of accounting, maintaining detailed, supporting, subsidiary records, including, but not limited to:	542.19(b) Each gaming operation shall prepare general accounting records according to Generally Accepted Accounting Principles on a double-entry system of accounting, maintaining detailed, supporting, subsidiary records, including, but not limited to:	14(b)(2) Prepares general accounting records on a double-entry system of accounting, maintaining detailed, supporting, subsidiary records, and performs the following activities:	543.23(b)(2) Prepares general accounting records on a double-entry system of accounting, maintaining detailed, supporting, subsidiary records, and performs the following activities:	5(C)(5) Books and records on all covered game activities of the enterprise shall be maintained in accordance with generally accepted accounting principles (GAAP); and		
a	Prepares detailed records of gaming activity transactions in an accounting system to identify and track all revenues, expenses, assets, liabilities (indebtedness), and equity for each gaming operation;	542.19(b)(1) Detailed records identifying revenues, expenses, assets, liabilities, and equity for each gaming operation;	14(b)(2)(i) Record gaming activity transactions in an accounting system to identify and track all revenues, expenses, assets, liabilities, and equity;	543.23(b)(2)(i) Record gaming activity transactions in an accounting system to identify and track all revenues, expenses, assets, liabilities, and equity;		CNCA	
b	Prepares detailed records of all markers, IOU's, returned checks, held checks, or other similar credit instruments;	542.19(b)(2) Detailed records of all markers, IOU's, returned checks, held checks, or other similar credit instruments;	14(b)(2)(ii) Record all markers, IOU's, returned checks, held checks, or other similar credit instruments;	543.23(b)(2)(ii) Record all markers, IOU's, returned checks, held checks, or other similar credit instruments;			
c	Records journal entries prepared by the gaming operation and by any independent accountants;	542.19(b)(6) Journal entries prepared by the gaming operation and by its independent accountants; and	14(b)(2)(iii) Record journal entries prepared by the gaming operation and by any independent accountants used;	543.23(b)(2)(iii) Record journal entries prepared by the gaming operation and by any independent accountants used;			
d	Prepares income statements and balance sheets;		14(b)(2)(iv) Prepare income statements and balance sheets;	543.23(b)(2)(iv) Prepare income statements and balance sheet;			
e	Prepares appropriate subsidiary ledgers to support the balance sheet;		14(b)(2)(v) Prepare appropriate subsidiary ledgers to support the balance sheet;	543.23(b)(2)(v) Prepare appropriate subsidiary ledgers to support the balance sheet;			
f	Prepares, reviews, and maintains accurate financial statements;		14(b)(2)(vi) Prepare, review, and maintain accurate financial statements;	543.23(b)(2)(vi) Prepare, review, and maintain accurate financial statements;			
g	Prepares transactions only in accordance with the appropriate authorization, as provided by management;	542.19(c)(3) Transactions are performed only in accordance with management's general and specific authorization;	14(b)(2)(vii) Prepare transactions in accordance with the appropriate authorization, as provided by management;	543.23(b)(2)(vii) Prepare transactions in accordance with the appropriate authorization, as provided by management;			
h	Records transactions to facilitate proper recording of gaming revenue and of fees and taxes, and to maintain accountability of assets;	542.19(c)(4) Transactions are recorded adequately to permit proper reporting of gaming revenue and of fees and taxes, and to maintain accountability of assets;	14(b)(2)(viii) Record transactions to facilitate proper recording of gaming revenue and fees, and to maintain accountability of assets;	543.23(b)(2)(viii) Record transactions to facilitate proper recording of gaming revenue and fees, and to maintain accountability of assets;			
i	Complies with fee calculation requirements set forth by the NIGC and the Tribal-State Compact as outlined in CNGC Rules & Regulations, Chapter IV - C.					571.14 A tribe shall reconcile its Commission fee assessment reports, submitted under 25 CFR part 514, with its audited or reviewed financial statements for each location and make available such reconciliation upon request by the Commission's authorized representative.	
j	Compares recorded accountability for assets to actual assets at reasonable intervals, and take appropriate action with respect to any variances;	542.19(c)(5) Recorded accountability for assets is compared with actual assets at reasonable intervals, and appropriate action is taken with respect to any discrepancies; and	14(b)(2)(ix) Compare recorded accountability for assets to actual assets at periodic intervals, and take appropriate action with respect to any variances;	543.23(b)(2)(ix) Compare recorded accountability for assets to actual assets at periodic intervals, and take appropriate action with respect to any variances;			
k	Ensures functions, duties, and responsibilities are appropriately segregated in accordance with sound business practices; and	542.19(c)(6) Functions, duties, and responsibilities are appropriately segregated in accordance with sound business practices.	14(b)(2)(x) Segregate functions, duties, and responsibilities;	543.23(b)(2)(x) Segregate functions, duties, and responsibilities;			
l	Prepares minimum bankroll calculations;		14(b)(2)(xi) Prepare minimum bankroll calculations; and	543.23(b)(2)(xi) Prepare minimum bankroll calculations; and			
B	<b>Cage Accountability.</b>						
1	In addition to the standards listed in section (A)(2), the cage accountability shall be reconciled to the general ledger at least monthly.						
2	At least monthly, trace the amount of cage deposits to the amounts indicated on the bank statements.						
C	<b>Credit and Accounts Receivable Trial Balance.</b>						
1	A trial balance of the the gaming operation accounts receivable, including the name of the patron and current balance, shall be prepared at least monthly for active, inactive, settled or written-off accounts.						

REF	CN TICS	542	NIGC Class III Guidance	543	Tribal - State Compact	Other Regulations	Recommended Revisions
	<b>Section 19 - Accounting</b>		<b>BULLETIN 2018-3</b>				
2	The trial balance of gaming operation accounts receivable shall be reconciled to the general ledger each month. The reconciliation and any follow-up performed shall be documented, maintained for inspection, and provided to the CNGC upon request.						
3	At least monthly, review a sample of returned checks to determine that the required information was recorded by the cage agent(s) when the check was cashed.						
4	At least three (3) times per year, an agent independent of the cage, credit, and collections functions must perform the following review:						
a	Select a sample of line of credit accounts;						
b	Ascertain compliance with credit limits and other established credit issuance procedures;						
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;						
d	Examine line of credit records to determine that appropriate collection efforts are being made and payments are being properly recorded; and						
e	For at least five (5) days during the review period or a minimum of five (5) days per month, subsequently reconcile partial payment receipts to the total payments recorded by the cage for the day and account for the receipts numerically.						
5	At least monthly, perform an evaluation of the collection percentage of credit issued to identify unusual trends.						
D	All cage and credit accounting procedures and any follow-up performed shall be documented, maintained for inspection, and provided to the CNGC upon request.						
E	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/TICS and the incorporated external standards, the external standards prevail.		14(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) 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.			
19.3	<b>Chart of Accounts.</b>						
A	On at least a quarterly basis, the operation shall submit a uniform Chart of Accounts and accounting classifications, to ensure consistency, comparability, and effective disclosure of financial information.					4 CNCA 43(D) The Gaming Commission shall promulgate regulations for internal controls and fiscal audits of all gaming activities operated by the Nation. At a minimum, those regulations shall: (D) Ensure that an adequate accounting system and uniform code of accounts and accounting classifications are in place to assure consistency, comparability, and effective disclosure of financial information; and (E) Require intervals at which such information shall be furnished.	



REF	CN TICS	542	NIGC Class III Guidance	543	Tribal - State Compact	Other Regulations	Recommended Revisions
	<b>Section 19 - Accounting</b>		<b>BULLETIN 2018-3</b>				
B	The quarterly submission shall include all accounts related to the gaming financial statements and shall categorize each account as active/inactive, as well as identify all new/added accounts.					4 CNCA 43(D) The Gaming Commission shall promulgate regulations for internal controls and fiscal audits of all gaming activities operated by the Nation. At a minimum, those regulations shall: (D) Ensure that an adequate accounting system and uniform code of accounts and accounting classifications are in place to assure consistency, comparability, and effective disclosure of financial information; and (E) Require intervals at which such information shall be furnished.	
C	The Chart of Accounts shall include all information necessary to trace account balances to the corresponding financial statements (line items).					4 CNCA 43(D) The Gaming Commission shall promulgate regulations for internal controls and fiscal audits of all gaming activities operated by the Nation. At a minimum, those regulations shall: (D) Ensure that an adequate accounting system and uniform code of accounts and accounting classifications are in place to assure consistency, comparability, and effective disclosure of financial information; and (E) Require intervals at which such information shall be furnished.	
19.4	<b>Reporting Requirements.</b>					4 CNCA 43(D) The Gaming Commission shall promulgate regulations for internal controls and fiscal audits of all gaming activities operated by the Nation. At a minimum, those regulations shall: (B) Require reporting requirements to the Gaming Commission.	
A	The operation shall present unaudited financial statements to the CNGC on a monthly basis.					4 CNCA 43(D) The Gaming Commission shall promulgate regulations for internal controls and fiscal audits of all gaming activities operated by the Nation. At a minimum, those regulations shall: (B) Require reporting requirements to the Gaming Commission.	
19.5	<b>Gross Gaming Revenue Computation Standards.</b>	542.19(d) <i>Gross gaming revenue computations.</i>					
A	Gross gaming revenue is the difference between gaming wins and losses before deducting costs and expenses or deducting incentives or adjusting for changes in progressive jackpot liability accruals. Generally, the difference between patron wagers and the payouts made on winning wagers. Formulas for computing such revenue vary depending on the game type.					NIGC Bulletin 2003-4 expanded definition to incorporate AICPA's Audit and Accounting Guide for Gaming.	
B	For gaming machines, gross revenue equals drop, less fills, jackpot payouts and personal property awarded to customers as gaming winnings. Additionally, the initial hopper load is not a fill and does not affect gross revenue. The difference between the initial hopper load and the total amount that is in the hopper at the end of the gaming operation's fiscal year should be adjusted accordingly as an addition to or subtraction from the drop for the year.	542.19(d)(2) For gaming machines, gross revenue equals drop, less fills, jackpot payouts and personal property awarded to patrons as gambling winnings. Additionally, the initial hopper load is not a fill and does not affect gross revenue. The difference between the initial hopper load and the total amount that is in the hopper at the end of the gaming operation's fiscal year should be adjusted accordingly as an addition to or subtraction from the drop for the year.					
1	If the casino pays a percentage of the revenue generated by participating gaming machines to equipment distributors or manufacturers for use of the machines, the deduction of such payments from the amount wagered is not permitted. The total win should be recorded as revenue and the participating distribution should be recognized as an operating expense.					NIGC Bulletin 2003-4, Operating Lease Payments. In some operations, the casino pays a percentage of the revenue generated by participating gaming machines to equipment distributors or manufacturers for use of the machines. The deduction of such payments from the amount wagered is not permitted. The total win should be recorded as revenue and the participating distribution should be recognized as an operating expense.	

REF	CN TICS	542	NIGC Class III Guidance	543	Tribal - State Compact	Other Regulations	Recommended Revisions
	<b>Section 19 - Accounting</b>		<b>BULLETIN 2018-3</b>				
2	Cash-out tickets/vouchers issued at the gaming machine or gaming device shall be deducted from gross revenue as jackpot payouts in the month the tickets are issued by the gaming machine or gaming device. Tickets deducted from gross revenue that are not redeemed within a period, not to exceed one hundred eighty (180) days of issuance, shall be included in gross revenue. An unredeemed ticket previously included in gross revenue may be deducted from gross revenue in the month redeemed.						
C	In computing gross revenue for gaming machines, keno and bingo, the actual cost to the gaming operation of any personal property distributed as losses to customers may be deducted from winnings (other than costs of travel, lodging, services, food, and beverages), if the operation maintains detailed documents supporting the deduction.	542.19(d)(4)(ii) In computing gross revenue for gaming machines, keno and bingo, the actual cost to the gaming operation of any personal property distributed as losses to patrons may be deducted from winnings (other than costs of travel, lodging, services, food, and beverages), if the gaming operation maintains detailed documents supporting the deduction.					
D	For each counter game, gross revenue equals:	542.19(d)(3) For each counter game, gross revenue equals:					
1	The money accepted by the gaming operation on events or games that occur during the month or will occur in subsequent months (advance sales), less money paid out during the month to customers on winning wagers (cash basis); or,	542.19(d)(3)(i) The money accepted by the gaming operation on events or games that occur during the month or will occur in subsequent months, less money paid out during the month to patrons on winning wagers ("cash basis"); or					
2	The money accepted by the gaming operation on events or games that occur during the month, plus money, not previously included in gross revenue, that was accepted by the gaming operation in previous months on events or games occurring in the month, less money paid out during the month to customers as winning wagers (modified accrual basis).	542.19(d)(3)(ii) The money accepted by the gaming operation on events or games that occur during the month, plus money, not previously included in gross revenue, that was accepted by the gaming operation in previous months on events or games occurring in the month, less money paid out during the month to patrons as winning wagers ("modified accrual basis")					
E	For each card games, table games, tournaments or <b>and any other game in which the gaming operation is not a party to a wager (non-house banked games)</b> , gross revenue equals all money received by the operation as compensation for conducting the game (i.e. rake, ante, commissions, entry fee, and admission fees).	542.19(d)(4) For each card game and any other game in which the gaming operation is not a party to a wager, gross revenue equals all money received by the operation as compensation for conducting the game.				NIGC Bulletin 2003-4, Other Compensation. For card games, tournaments and any other games in which the casino is not a party to a wager, gross gaming revenue shall include all money received as compensation for conducting the game, i.e. rake, commissions, entry fees, and admission fees.	
1	A gaming operation shall not include either skill win or loss in gross revenue computations.	542.19(d)(4)(i) A gaming operation shall not include either skill win or loss in gross revenue computations.					

REF	CN TICS	542	NIGC Class III Guidance	543	Tribal - State Compact	Other Regulations	Recommended Revisions
	<b>Section 19 - Accounting</b>		<b>BULLETIN 2018-3</b>				
F	If the operation provides periodic payments to satisfy a payout resulting from a wager, the initial installment plan, when paid, and the actual cost of a payment plan, which is funded by the operation, may be deducted from winnings. The operation is required to obtain the approval of all payment plans from the CNGC. For any funding method which merely guarantees the gaming operation's performance, and under which the operation makes payments out of cash flow (e.g. irrevocable letters of credits, surety bonds, or other similar methods), the operation may only deduct such payments when paid to the customer.	542.19(f) If the gaming operation provides periodic payments to satisfy a payout resulting from a wager, the initial installment payment, when paid, and the actual cost of a payment plan, which is funded by the gaming operation, may be deducted from winnings. The gaming operation is required to obtain the approval of all payment plans from the TGRA. For any funding method which merely guarantees the gaming operation's performance, and under which the gaming operation makes payments out of cash flow (e.g. irrevocable letters of credits, surety bonds, or other similar methods), the gaming operation may only deduct such payments when paid to the patron. (Adopted May 11, 2006)					
G	For payouts by <a href="#">inter-casino linked systems</a> , including wide-area progressive gaming machine systems, a gaming operation may deduct from winnings only its pro rata share of a wide-area gaming machine system payout.	542.19(g) For payouts by wide-area progressive gaming machine systems, a gaming operation may deduct from winnings only its pro rata share of a wide-area gaming machine system payout. (Adopted May 11, 2006)				NIGC Bulletin 2003-4, Inter-Casino Linked Systems (includes Wide Area Progressive Systems). A gaming operation may deduct from winnings only its pro-rata share of inter-casino linked system payouts. It is not permissible to deduct amounts to cover payments of fees, costs, or expenses associated with, or attributable to, administering the inter-casino system, or similar such enterprise.	
H	Cash-out tickets issued at a gaming machine or gaming device shall be deducted from gross revenue as jackpot payouts in the month the tickets are issued by the gaming machine or gaming device. Tickets deducted from gross revenue that are not redeemed within a period, not to exceed one hundred eighty (180) days of issuance, shall be included in gross revenue. An unredeemed ticket previously included in gross revenue may be deducted from gross revenue in the month redeemed.	542.19(h) Cash-out tickets issued at a gaming machine or gaming device shall be deducted from gross revenue as jackpot payouts in the month the tickets are issued by the gaming machine or gaming device. Tickets deducted from gross revenue that are not redeemed within a period, not to exceed 180 days of issuance, shall be included in gross revenue. An unredeemed ticket previously included in gross revenue may be deducted from gross revenue in the month redeemed.					
I	A gaming operation may not deduct from gross revenues the unpaid balance of a credit instrument extended for purposes other than gaming.	542.19(i) A gaming operation may not deduct from gross revenues the unpaid balance of a credit instrument extended for purposes other than gaming.					
J	<a href="#">A gaming operation may deduct from gross revenue the unpaid balance of a credit instrument if the gaming operation documents, or otherwise keeps detailed records of, compliance with the following requirements. Such records confirming compliance shall be made available to the CNGC or the NIGC upon request:</a>	542.19(j) A gaming operation may deduct from gross revenue the unpaid balance of a credit instrument if the gaming operation documents, or otherwise keeps detailed records of, compliance with the following requirements. Such records confirming compliance shall be made available to the TGRA or the Commission upon request:					
1	<a href="#">The gaming operation can document that the credit extended was for gaming purposes;</a>	542.19(j)(1)The gaming operation can document that the credit extended was for gaming purposes;					
2	<a href="#">The gaming operation has established procedures and relevant criteria to evaluate a patron's credit reputation or financial resources and to then determine that there is a reasonable basis for extending credit in the amount or sum placed at the patron's disposal;</a>	542.19(j)(2) The gaming operation has established procedures and relevant criteria to evaluate a patron's credit reputation or financial resources and to then determine that there is a reasonable basis for extending credit in the amount or sum placed at the patron's disposal;					

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3	In the case of personal checks, the gaming operation has established procedures to examine documentation, which would normally be acceptable as a type of identification when cashing checks, and has recorded the patron's bank check guarantee card number or credit card number, or has satisfied paragraph (i)(2) of this section, as management may deem appropriate for the check-cashing authorization granted;	542.19(j)(3) In the case of personal checks, the gaming operation has established procedures to examine documentation, which would normally be acceptable as a type of identification when cashing checks, and has recorded the patron's bank check guarantee card number or credit card number, or has satisfied paragraph (j)(2) of this section, as management may deem appropriate for the check-cashing authorization granted;					
4	In the case of third-party checks for which cash, chips, or tokens have been issued to the patron, or which were accepted in payment of another credit instrument, the gaming operation has established procedures to examine documentation, normally accepted as a means of identification when cashing checks, and has, for the check's maker or drawer, satisfied paragraph (i)(2) of this section, as management may deem appropriate for the check-cashing authorization granted;	542.19(j)(4) In the case of third-party checks for which cash, chips, or tokens have been issued to the patron, or which were accepted in payment of another credit instrument, the gaming operation has established procedures to examine documentation, normally accepted as a means of identification when cashing checks, and has, for the check's maker or drawer, satisfied paragraph (j)(2) of this section, as management may deem appropriate for the check-cashing authorization granted;					
5	In the case of guaranteed drafts, procedures should be established to ensure compliance with the issuance and acceptance procedures prescribed by the issuer;	542.19(j)(5) In the case of guaranteed drafts, procedures should be established to ensure compliance with the issuance and acceptance procedures prescribed by the issuer;					
6	The gaming operation has established procedures to ensure that the credit extended is appropriately documented, not least of which would be the patron's identification and signature attesting to the authenticity of the individual credit transactions. The authorizing signature shall be obtained at the time credit is extended.	542.19(j)(6) The gaming operation has established procedures to ensure that the credit extended is appropriately documented, not least of which would be the patron's identification and signature attesting to the authenticity of the individual credit transactions. The authorizing signature shall be obtained at the time credit is extended.					
7	The gaming operation has established procedures to effectively document its attempt to collect the full amount of the debt. Such documentation would include, but not be limited to, letters sent to the patron, logs of personal or telephone conversations, proof of presentation of the credit instrument to the patron's bank for collection, settlement agreements, or other documents which demonstrate that the gaming operation has made a good faith attempt to collect the full amount of the debt. Such records documenting collection efforts shall be made available to the CNGC and NIGC upon request.	542.19(j)(7) The gaming operation has established procedures to effectively document its attempt to collect the full amount of the debt. Such documentation would include, but not be limited to, letters sent to the patron, logs of personal or telephone conversations, proof of presentation of the credit instrument to the patron's bank for collection, settlement agreements, or other documents which demonstrate that the gaming operation has made a good faith attempt to collect the full amount of the debt. Such records documenting collection efforts shall be made available to the TGRA or the commission upon request.					
K	The amounts paid to the State or other designated entity is a cost of doing business in that jurisdiction and not a payout or loss arising from a wagering transaction. These payments do not represent an allowable deduction from win when calculating gross gaming revenue.					NIGC Bulletin 2003-4, Tribal/State Compact Payments. The deduction of amounts paid to a State or other designated entity is a cost of doing business in that jurisdiction and not a payout or loss arising from a wagering transaction. Therefore the payments do not represent an allowable deduction from win.	

REF	CN TICS	542	NIGC Class III Guidance	543	Tribal - State Compact	Other Regulations	Recommended Revisions
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L	Complimentaries that a casino gives to customers as an inducement to game may not be included as a deduction in the computation of gross gaming revenue. However, this amount may be included in gross revenues and offset by deducting it from gross revenues on the face of the income statement					NIGC Bulletin 2003-4, Promotional Allowances. Casino complimentaries (comps) that a casino gives to customers as an inducement to gamble may not be included as a deduction in the computation of gross gaming revenue.  The retail amount of promotional allowances is often disclosed in the financial statements, preferably, in the financial statement notes. However, this amount may be included in gross revenues and offset by deducting it from gross revenues on the face of the income statement	
M	Non-house Banked Table Games:						
1	For non-house banked table games, players compete against a pool, rather than the "house". Gross gaming revenue is reported in accordance with paragraph XX of this section.						
2	For non-house banked table games, gross-revenue net win (i.e. players pool liability) equals the closing table bankroll, plus credit slips for cash, chips, tokens or personal/payroll checks returned to the cage, plus drop, less opening table bankroll and fills to the table, and money transfers issued from the game through the use of a cashless wagering system.	542.19(d)(1) For table games, gross revenue equals the closing table bankroll, plus credit slips for cash, chips, tokens or personal/payroll checks returned to the cage, plus drop, less opening table bankroll and fills to the table, and money transfers issued from the game through the use of a cashless wagering system.					
19.6	<b>Maintenance and Preservation of Books, Records, and Documents.</b>	542.19(k) Maintenance and preservation of books, records and documents.	<b>25 CFR 571.7</b>				
A	The gaming operation shall maintain all accounting records and financial statements required by this section, or any other records specifically required (as applicable) in permanent form and as written or entered, whether manually or by computer, and which shall be maintained and made available for inspection by the CNGC, the NIGC, and/or the SCA (as applicable for covered games).	542.19(b)(5) The records required by this part and the Tribal internal control standards;  542.19(b)(7) Any other records specifically required to be maintained.	571.7(a) A gaming operation shall keep permanent books of account or records, including inventory records of gaming supplies, sufficient to establish the amount of gross and net income, deductions and expenses, receipts and disbursements, and other information required in any financial statement, report, or other accounting prepared pursuant to the Act or this chapter.		Part 5(C) Records. In addition to other records required to be maintained herein, the enterprise or tribe shall maintain the following records related to implementation of this Compact in permanent form and as written or entered, whether manually or by computer, and which shall be maintained by the enterprise and made available for inspection by the SCA for no less than three (3) years from the date generated.	4 CNCA 43 The Gaming Commission shall promulgate regulations for internal controls and fiscal audits of all gaming activities operated by the Nation. At a minimum, those regulations shall: (F) Provide for the maintenance of documentation to evidence all internal work performed as it relates to the requirements of this section, and;	
B	All books, records, and documents required by this section shall be retained by a gaming operation in accordance with the following schedule. A record that summarizes transactions is sufficient, provided that all documents containing an original signature(s) attesting to the accuracy of a related transaction are independently preserved. Original books, records, or documents shall not include copies of originals, except for the copies that contain original comments or notations or parts of multi-part forms. The following original books, records, and documents shall be retained by the gaming operation for a minimum of five (5) years:	542.19(k)(1) All original books, records and documents pertaining to the conduct of wagering activities shall be retained by a gaming operation in accordance with the following schedule. A record that summarizes gaming transactions is sufficient, provided that all documents containing an original signature(s) attesting to the accuracy of a gaming related transaction are independently preserved. Original books, records or documents shall not include copies of originals, except for copies that contain original comments or notations on parts of multi-part forms. The following original books, records and documents shall be retained by a gaming operation for a minimum of five (5) years:	571.7(c) Books or records required by this section shall be kept at all times available for inspection by the Commission's authorized representatives. They shall be retained for no less than five (5) years.			4 CNCA 43 The Gaming Commission shall promulgate regulations for internal controls and fiscal audits of all gaming activities operated by the Nation. At a minimum, those regulations shall: (G) Provide that all financial statements and documentation referred to in section (F) be maintained for a minimum of five (5) years.	
1	Casino Cage/Vault documents;	542.19(k)(1)(i) Casino cage documents;					
2	Payout records from all wagering activities;				Part 5(C)(2) Records. Payout from the conduct of all covered games;		
2	Documentation supporting the calculation of table game win;	542.19(k)(1)(ii) Documentation supporting the calculation of table game win;					
3	Documentation supporting the calculation of gaming machine win;	542.19(k)(1)(iii) Documentation supporting the calculation of gaming machine win;					
4	Documentation supporting the calculation of revenue received from games of pari-mutuel, keno, bingo, card games, pull-tabs, and all other gaming activities offered by the gaming operation;	542.19(k)(1)(iv) Documentation supporting the calculation of revenue received from the games of keno, pari-mutuel, bingo, pull-tabs, card games, and all other gaming activities offered by the gaming operation;					

REF	CN TICS	542	NIGC Class III Guidance	543	Tribal - State Compact	Other Regulations		Recommended Revisions
	<b>Section 19 - Accounting</b>		<b>BULLETIN 2018-3</b>					
5	Documentation supporting the write-off of approved credit instruments;	542.19(k)(1)(ix) Documentation supporting the write-off of gaming credit instruments and named credit instruments;						
6			571.7(b) The Commission may require a gaming operation to submit statements, reports, or accountings, or keep specific records, that will enable the Commission to determine whether or not such operations: (1) Is liable for fees payable to the Commission and in what amount; and (2) Has properly and completely accounted for all transactions and other matters monitored by the Commission.					
7	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) 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.						
C	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) 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.						
D	The above requirements 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) 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.).						

REF		542	NIGC Class III Guidance	543	Tribal - State Compact	REF	Recommended Revisions
	<b>Section 20 - Information Technology</b>		<b>BULLETIN 2018-3</b>				
<b>20.1</b>	<b>General Information Technology (IT) Standards</b>						
A	The IT department shall adhere to all standards located throughout this document, which may or may not be referenced in this Section. Standards in this section shall apply to each applicable department within the gaming operation.						
B	As used in this section only, a system is any computerized system that is related to the gaming environment. This includes, but is not limited to, the server and peripherals for gaming systems, accounting, surveillance, essential phone system, and door access and warning systems.		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 gaming system, accounting, surveillance, essential phone system, and door access and warning systems. §11(b)	As used in this section only, a system is any computerized system that is integral to the gaming environment. This includes, but is not limited to, the server and peripherals for Class II gaming system, accounting, surveillance, essential phone system, and door access and warning systems. 543.20(b)			
C	Supervision. 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. The supervisory agent must be independent of the operation of gaming machines.		Supervision. §11(a) 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. §11(a)(1) The supervisory agent must be independent of the operation of the gaming activity. §11(a)(2)	Supervision. 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. The supervisory agent must be independent of the operation of class II games.	Supervisory Line of Authority. The enterprise shall provide the TCA and SCA with a chart of the supervisory lines of authority with respect to those directly responsible for the conduct of covered games, and shall promptly notify those agencies of any material changes thereto. 5(H)		Supervision. 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. The supervisory agent must be independent of the operation of gaming activity machines.
D	Controls must ensure that duties are adequately segregated and monitored to detect procedural errors and to prevent the concealment of fraud.		Controls must ensure that duties are adequately segregated and monitored to detect procedural errors and to prevent the concealment of fraud. §11(a)(3)	Controls must ensure that duties are adequately segregated and monitored to detect procedural errors and to prevent the concealment of fraud. 543.20(a)(3)			
E	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:		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: §11(a)(4)	Information technology agents having access to class II games 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)			
1	Financial instruments;		Financial instruments; §11(a)(4)(i)	Financial instruments; 543.20(a)(4)(i)			
2	Accounting, audit, and ledger entries; and		Accounting, audit, and ledger entries; and §11(a)(4)(ii)	Accounting, audit, and ledger entries; and 543.20(a)(4)(ii)			
3	Payout forms.		Payout forms. §11(a)(4)(iii)	Payout forms. 543.20(a)(4)(iii)			
<b>20.2</b>	<b>Physical and Logical Security</b>		(d) Physical security.				
A	The information technology environment and infrastructure must be maintained in a secured physical location such that access is restricted to authorized agents only.		The information technology environment and infrastructure must be maintained in a secured physical location such that access is restricted to authorized agents only. §11(d)(1)	The information technology environment and infrastructure must be maintained in a secured physical location such that access is restricted to authorized agents only. 543.20(d)(1)			
				543.20(c) Class II gaming systems' physical and logical controls. Controls must be established and procedures implemented to ensure adequate:		B	Gaming systems' physical and logical controls. Controls must be established and procedures implemented to ensure adequate:
				543.20(c)(1) Control of physical and logical access to the information technology environment, including accounting, voucher, cashless and player tracking systems, among others used in conjunction with Class II gaming;		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 gaming;



REF		542	NIGC Class III Guidance	543	Tribal - State Compact	REF	Recommended Revisions
	Section 20 - Information Technology		BULLETIN 2018-3				
				543.20(c)(2) Physical and logical protection of storage media and its contents, including recovery procedures;		2	Physical and logical protection of storage media and its contents, including recovery procedures;
				Access credential control methods;		3	Access credential control methods;
				543.20(c)(4) Record keeping and audit processes; and		4	Record keeping and audit processes; and
				543.20(c)(5) Departmental independence, including, but not limited to, means to restrict agents that have access to information technology from having access to financial instruments.		5	Departmental independence, including, but not limited to, means to restrict agents that have access to information technology from having access to financial instruments.
B	Network communication equipment must be physically secured from unauthorized access.		Network Communication Equipment must be physically secured from unauthorized access. §11(d)(4)	Network communication equipment must be physically secured from unauthorized access. 543.20(d)(4)			
C	Access devices to the systems' secured physical location, such as keys, cards, or fobs, must be controlled by an independent agent.		Access devices to the systems' secured physical location, such as keys, cards, or fobs, must be controlled by an independent agent. §11(d)(2)	Access devices to the systems' secured physical location, such as keys, cards, or fobs, must be controlled by an independent agent. 543.20(d)(2)			
D	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.		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. §11(d)(3)	Access to the systems' secured physical location must be restricted to agents in accordance with established policies and procedures, which must include maintaining and updating a record of agents granted access privileges. 543.20(d)(3)			
E	Logical security. Controls must be established and procedures implemented to protect all systems and to ensure that access to the following is restricted and secured:		Logical security. Controls must be established and procedures implemented to protect all systems and to ensure that access to the following is restricted and secured: §11(e)(1)	Logical security. 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)			
1	Systems' software and application programs;		Systems' software and application programs; §11(e)(1)(i)	Systems' software and application programs; 543.20(e)(1)(i)			
2	Data associated with gaming machines; and		Data associated with gaming; and §11(e)(1)(ii)	Data associated with Class II gaming ; and 543.20(e)(1)(ii)			
3	Communications facilities, systems, and information transmissions associated with gaming systems.		Communications facilities, systems, and information transmissions associated with gaming systems. §11(e)(1)(iii)	Communications facilities, systems, and information transmissions associated with Class II gaming systems. 543.20(e)(1)(iii)			
4	Unused services and non-essential ports must be disabled whenever possible.		Unused services and non-essential ports must be disabled whenever possible. §11(e)(2)	Unused services and non-essential ports must be disabled whenever possible. 543.20(e)(2)			
5	Procedures must be implemented to ensure that all activity performed on systems is restricted and secured from unauthorized access, and logged.		Procedures must be implemented to ensure that all activity performed on systems is restricted and secured from unauthorized access, and logged. §11(e)(3)	Procedures must be implemented to ensure that all activity performed on systems is restricted and secured from unauthorized access, and logged. 543.20(e)(3)	Records. In addition to other records required to be maintained herein, the enterprise or tribe shall maintain the following records related to implementation of this compact in permanent form and as written or entered, whether manually or by computer, and which shall be maintained by the enterprise and made available for inspection by the SCA for no less than three (3) years from the date generated: 3. Maintenance logs for all covered games gaming equipment used by the enterprise. Part 5(C)(3)		

REF		542	NIGC Class III Guidance	543	Tribal - State Compact	REF	Recommended Revisions
	<b>Section 20 - Information Technology</b>		<b>BULLETIN 2018-3</b>				
6	Communications to and from systems via Network Communication Equipment must be logically secured from unauthorized access.		Communications to and from systems via Network Communication Equipment must be logically secured from unauthorized access. §11(e)(4)	Communications to and from systems via Network Communication Equipment must be logically secured from unauthorized access. 543.20(e)(4)			
<b>20.3</b>	<b>Installations and/or Modifications</b>		(g) Installations and/or modifications.				
A	Only CNGC authorized or approved systems and modifications may be installed.		Only TGRA authorized or approved systems and modifications may be installed. §11(g)(1)	Only TGRA authorized or approved systems and modifications may be installed. 543.20(g)(1)			
B	Records must be kept of all new installations and/or modifications to Class II gaming systems. These records must include, at a minimum:		Records must be kept of all new installations and/or modifications to gaming systems. These records must include, at a minimum: §11(g)(2)	Records must be kept of all new installations and/or modifications to Class II gaming systems. These records must include, at a minimum: 543.20(g)(2)			Records must be kept of all new installations and/or modifications to <del>Class II</del> gaming systems. These records must include, at a minimum:
1	The date of the installation or modification;		The date of the installation or modification; §11(g)(2)(i)	The date of the installation or modification; 543.20(g)(2)(i)			
2	The nature of the installation or change such as new software, server repair, significant configuration modifications;		The nature of the installation or change such as new software, server repair, significant configuration modifications; §11(g)(2)(ii)	The nature of the installation or change such as new software, server repair, significant configuration modifications; 543.20(g)(2)(ii)			
3	Evidence of verification that the installation or the modifications are approved; and		Evidence of verification that the installation or the modifications are approved; and §11(g)(2)(iii)	Evidence of verification that the installation or the modifications are approved; and 543.20(g)(2)(iii)			
4	The identity of the agent(s) performing the installation/modification.		The identity of the agent(s) performing the installation/modification. §11(g)(2)(iv)	The identity of the agent(s) performing the installation/modification. 543.20(g)(2)(iv)			
5	Documentation must be maintained, such as manuals and user guides, describing the systems in use and the operation, including hardware.		Documentation must be maintained, such as manuals and user guides, describing the systems in use and the operation, including hardware. §11(g)(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)			
C	<b>Software Downloads/Verification</b>						
1	Downloads for Class II gaming systems, either automatic or manual, must be performed in accordance with 25 CFR 547.12.		Software downloads. Downloads, either automatic or manual, must be performed in accordance with approved TGRA procedures. §11(k)	<i>Software downloads.</i> Downloads, either automatic or manual, must be performed in accordance with 25 CFR 547.12. 543.20(k)			
2	Following downloads 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 CNGC must confirm the verification.		Verifying downloads. Following download of any gaming system software, the gaming operation must verify the downloaded software using a software signature verification method. Using any method it deems appropriate, the TGRA must confirm the verification. §11(l)	Following download of any Class II gaming system software; the Class II gaming system must verify the downloaded software using a software signature verification method. Using any method it deems appropriate, the TGRA must confirm the verification. 543.20(l)			
<b>20.4</b>	<b>User Controls</b>		(f) User controls.				
A	Systems, including application software, must be secured with passwords or other means for authorizing access.		Systems, including application software, must be secured with passwords or other means for authorizing access. §11(f)(1)	Systems, including application software, must be secured with passwords or other means for authorizing access. 543.20(f)(1)			
B	Management personnel or agents independent of the department being controlled must assign and control access to system functions.		Management personnel or agents independent of the department being controlled must assign and control access to system functions. §11(f)(2)	Management personnel or agents independent of the department being controlled must assign and control access to system functions. 543.20(f)(2)			
C	Access credentials such as passwords, PINs, or cards must be controlled as follows:		Access credentials such as passwords, PINs, or cards must be controlled as follows: §11(f)(3)	Access credentials such as passwords, PINs, or cards must be controlled as follows: 543.20(f)(3)			

REF	Section 20 - Information Technology	542	NIGC Class III Guidance BULLETIN 2018-3	543	Tribal - State Compact	REF	Recommended Revisions
1	Each user must have his or her own individual access credential;		Each user must have his or her own individual access credential; §11(f)(3)(i)	Each user must have his or her own individual access credential; 543.20(f)(3)(i)			
2	Access credentials must be changed at an established interval approved by the CNGC; and		Access credentials must be changed at an established interval approved by the TGRA; and §11(f)(3)(ii)	Access credentials must be changed at an established interval approved by the TGRA and 543.20(f)(3)(ii)			Access credentials must be changed at a minimum, every 90 days at an established interval approved by the CNGC; and
3	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:	542.13(a)(3) For all computerized gaming machine systems, a personnel access listing shall be maintained, which includes at a minimum:	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: §11(f)(3)(iii)	Access credential records must be maintained either manually or by systems that automatically record access changes and force access credential changes, including the following information for each user: 543.20(f)(3)(iii)			
a	User's name;	542.13(a)(3)(i) Employee name or employee identification number (or equivalent); and	User's name; §11(f)(3)(iii)(A)	User's name; 543.20(f)(3)(iii)(A)			
b	Date the user was given access and/or password change; and		Date the user was given access and/or password change; and §11(f)(3)(iii)(B)	Date the user was given access and/or password change; and 543.20(f)(3)(iii)(B)			
c	Description of the access rights assigned to user.	542.13(a)(3)(ii) Listing of functions employee can perform or equivalent means of identifying the same.	Description of the access rights assigned to user. §11(f)(3)(iii)(C)	Description of the access rights assigned to user. 543.20(f)(3)(iii)(C)			
D	Lost or compromised access credentials must be deactivated, secured or destroyed within an established time period approved by the CNGC.	542.13(a)(3)(ii) Listing of functions employee can perform or equivalent means of identifying the same.	Lost or compromised access credentials must be deactivated, secured or destroyed within an established time period approved by the TGRA. §11(f)(4)	Lost or compromised access credentials must be deactivated, secured or destroyed within an established time period approved by the CNGC. 543.20(f)(4)		D	Lost or compromised access credentials must be deactivated, secured or destroyed within an established time period approved by the CNGC by the end of the next business day.
E	Access credentials of terminated users must be deactivated within an established time period approved by the CNGC.	542.13(a)(3)(ii) Listing of functions employee can perform or equivalent means of identifying the same.	Access credentials of terminated users must be deactivated within an established time period approved by the TGRA. §11(f)(5)	Access credentials of terminated users must be deactivated within an established time period approved by the TGRA. 543.20(f)(5)		E	Access credentials of terminated users must be deactivated within an established time period approved by the CNGC by the end of the next business day.
F	Only authorized agents may have access to inactive or closed accounts of other users, such as player tracking accounts and terminated user accounts.		Only authorized agents may have access to inactive or closed accounts of other users, such as player tracking accounts and terminated user accounts. §11(f)(6)	Only authorized agents may have access to inactive or closed accounts of other users, such as player tracking accounts and terminated user accounts. 543.20(f)(6)			
<b>20.5</b>	<b>Backups</b>		(j) Data backups.				
A	Controls must include adequate backup, including, but not limited to, the following:		Controls must include adequate backup, including, but not limited to, the following: §11(j)(1)	Controls must include adequate backup, including, but not limited to, the following: 543.20(j)(1)			
1	Daily data backup of critical IT systems;		Daily data backup of critical information technology systems; §11(j)(1)(i)	Daily data backup of critical information technology systems; 543.20(j)(1)(i)			
2	Data backup of critical programs or the ability to reinstall the exact programs as needed;		Data backup of critical programs or the ability to reinstall the exact programs as needed; §11(j)(1)(ii)	Data backup of critical programs or the ability to reinstall the exact programs as needed; 543.20(j)(1)(ii)			
3	Secured storage of all backup data files and programs, or other adequate protection;		Secured storage of all backup data files and programs, or other adequate protection; §11(j)(1)(iii)	Secured storage of all backup data files and programs, or other adequate protection; 543.20(j)(1)(iii)			

REF		542	NIGC Class III Guidance	543	Tribal - State Compact	REF	Recommended Revisions
	<b>Section 20 - Information Technology</b>		<b>BULLETIN 2018-3</b>				
4	Mirrored or redundant data source; and,		Mirrored or redundant data source; and §11(j)(1)(iv)	Mirrored or redundant data source; and, 543.20(j)(1)(iv)			
5	Redundant and/or backup hardware.		Redundant and/or backup hardware. §11(j)(1)(v)	Redundant and/or backup hardware. 543.20(j)(1)(v)			
B	Controls must include recovery procedures, including, but		Controls must include recovery procedures, including, but not limited to, the following: §11(j)(2)	Controls must include recovery procedures, including, but not limited to, the following: 543.20(j)(2)		B	Controls must include recovery procedures, including, but <b>not limited to, the following</b> ;
1	Data backup restoration;		Data backup restoration; §11(j)(2)(i)	Data backup restoration; 543.20(j)(2)(i)			
2	Program restoration; and,		Program restoration; and §11(j)(2)(ii)	Program restoration; and, 543.20(j)(2)(ii)			
3	Redundant or backup hardware restoration.		Redundant or backup hardware restoration. §11(j)(2)(iii)	Redundant or backup hardware restoration. 543.20(j)(2)(iii)			
C	Recovery procedures must be tested on a sample basis at specified intervals at least annually. Results must be documented.		Recovery procedures must be tested on a sample basis at specified intervals at least annually. Results must be documented. §11(j)(3)	Recovery procedures must be tested on a sample basis at specified intervals at least annually. Results must be documented. 543.20(j)(3)			
D	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.		Backup data files and data 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. §11(j)(4)	Backup data files and recovery components must be managed with at least the same level of security and access controls as the system for which they are designed to support. 543.20(j)(3)			
<b>20.6</b>	<b>Remote Access</b>		<b>(h) Remote access.</b>				
A	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:		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: §11(h)(1)	Agents may be granted remote access for system support, provided that each access session is documented and maintained at the place of authorization. The documentation must include: 543.20(h)(1)			
1	Name of agent authorizing the access;		Name of agent authorizing the access; §11(h)(1)(i)	Name of agent authorizing the access; 543.20(h)(1)(i)			
2	Name of agent accessing the system;		Name of agent accessing the system; §11(h)(1)(ii)	Name of agent accessing the system; 543.20(h)(1)(ii)			
3	Verification of the agent's authorization;		Verification of the agent's authorization; §11(h)(1)(iii)	Verification of the agent's authorization; 543.20(h)(1)(iii)			
4	Reason for remote access;		Reason for remote access; §11(h)(1)(iv)	Reason for remote access; 543.20(h)(1)(iv)			
5	Description of work to be performed;		Description of work to be performed; §11(h)(1)(v)	Description of work to be performed; 543.20(h)(1)(v)			
6	Date and time of start of end-user remote access session; and		Date and time of start of end-user remote access session; and §11(h)(1)(vi)	Date and time of start of end-user remote access session; and 543.20(h)(1)(vi)			
7	Date and time of conclusion of end-user remote access session.		Date and time of conclusion of end-user remote access session. §11(h)(1)(vii)	Date and time of conclusion of end-user remote access session. 543.20(h)(1)(vii)			
B	All remote access must be performed via a secured method.		All remote access must be performed via a secured method. §11(h)(2)	All remote access must be performed via a secured method. 543.20(h)(2)			
<b>20.7</b>	<b>Incident Monitoring and Reporting</b>		<b>(i) Incident monitoring and reporting.</b>				
A	Procedures must be implemented for responding to, monitoring, investigating, resolving, documenting, and reporting security incidents associated with information technology systems.		Procedures must be implemented for responding to, monitoring, investigating, resolving, documenting, and reporting security incidents associated with information technology systems. §11(i)(1)	Procedures must be implemented for responding to, monitoring, investigating, resolving, documenting, and reporting security incidents associated with information technology systems. 543.20(i)(1)			

REF		542	NIGC Class III Guidance	543	Tribal - State Compact	REF	Recommended Revisions
	Section 20 - Information Technology		BULLETIN 2018-3				
B	All security incidents must be responded to within an established time period approved by the CNGC and formally documented.		All security incidents must be responded to within an established time period approved by the TGRA and formally documented. §11(i)(2)	All security incidents must be responded to within an established time period approved by the TGRA and formally documented. 543.20(i)(2)			

REF	CN TICS	542	NIGC Class III Guidance	543	Tribal - State Compact	Recommended Revision
	<b>Section 21 - Auditing Revenue</b>					
<b>21.1</b>	<b>General.</b>		<b>13. What are the minimum internal control standards for auditing revenue?</b>	543.24 What are the minimum internal control standards for auditing revenue?	<b>Part 5. RULES AND REGULATIONS; MINIMUM REQUIREMENTS FOR OPERATIONS</b>	<b>General Standards.</b>
A	Supervision. Supervision must be provided as needed for gaming operations by an agent with authority equal to or greater than those being supervised.		13(a) Supervision. Supervision must be provided as needed for auditing revenue by an agent(s) with authority equal to or greater than those being supervised.	543.24(a) <i>Supervision</i> . Supervision must be provided as needed for revenue audit by an agent(s) with authority equal to or greater than those being supervised.	H. Supervisory Line of Authority. The enterprise shall provide the TCA and SCA with a chart of supervisory lines of authority with respect to those directly responsible for the conduct of covered games, and shall promptly notify those agencies of any material changes thereto.	<del>Supervision. Supervision must be provided as needed for bingo revenue audit/accounting operations by an agent with authority equal to or greater than those being supervised. SICS shall conform to the Supervisory Line of Authority as provided for in Section 4—General Provisions.</del>
B	Audits must be performed by employees independent of the transactions being audited.	542.13(m)(1) Gaming machine accounting/auditing procedures shall be performed by employees who are independent of the transactions being reviewed.  542.10(k)(1) The keno audit function shall be independent of the keno department.  542.11(h)(1) The pari-mutuel audit shall be conducted by personnel independent of the pari-mutuel operation.  542.12(j)(1) The accounting and auditing procedures shall be performed by personnel who are independent of the transactions being audited/accounted for.	13(b) Independence. Audits must be performed by agent(s) independent of the transactions being audited.	543.24(b) <i>Independence</i> . Audits must be performed by agent(s) independent of the transactions being audited.		Audits must be performed by <del>employees</del> agent(s) independent of the transactions being audited.
C	The performance of revenue audit procedures, the exceptions noted, and the follow up of all revenue audit exceptions must be documented and maintained.	542.13(m)(10) All gaming machine auditing procedures and any follow-up performed shall be documented, maintained for inspection, and provided to the Tribal gaming regulatory authority upon request.  542.12(j)(5) Evidence of table games auditing procedures and any follow-up performed shall be documented, maintained for inspection, and provided to the Tribal gaming regulatory authority upon request.  542.11(h)(2) Documentation shall be maintained evidencing the performance of all pari-mutuel accounting and auditing procedures.	13(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) <i>Documentation</i> . The performance of revenue audit procedures, the exceptions noted, and the follow-up of all revenue audit exceptions must be documented and maintained.		The performance of <b>all</b> revenue audit procedures, the exceptions noted, and the follow up of all revenue audit exceptions must be documented, <del>and</del> maintained <b>for inspection, and provided to the CNGC</b> upon request.
D	Controls must be established and procedures implemented to audit of each of the following operational areas in this document.		13(d) Controls must be established and procedures implemented to audit of each of the following operational areas:	543.24(d) Controls must be established and procedures implemented to audit of each of the following operational areas:		C
<b>21.2</b>	<b>Bingo Audit Standards.</b>			543.24(d)(1) <i>Bingo</i> .		<b>Live Bingo Audit Standards.</b>
						Each gaming operation shall perform the following auditing/accounting functions for Live Bingo operations:

REF	CN TICS	542	NIGC Class III Guidance	543	Tribal - State Compact	Recommended Revision
	<b>Section 21 - Auditing Revenue</b>					
A	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 variances noted.			543.24(d)(1)(i) At the 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.		A
B	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) Daily, reconcile supporting records and documents to summarized paperwork or electronic records (e.g. total sales and payouts per shift and/or day).		B
C	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.		13(d)(11)(i) <b>At least monthly, verify receipt, issuance, and use of controlled inventory,</b> including, but not limited to, <b>bingo cards,</b> pull tabs, playing cards, keys, pre-numbered and/or multi-part forms.	543.24(d)(1)(iii) At least monthly, review variances related to bingo accounting data in accordance with an established threshold, which must include, at a minimum, variance(s) noted by the Class II gaming system for cashless transactions in and out, electronic funds transfer in and out, external bonus payouts, vouchers out and coupon promotion out. Investigate and document any variance noted.  543.24(d)(10)(i) <b>At least monthly, verify receipt, issuance, and use of controlled inventory,</b> including, but not limited to, <b>bingo cards,</b> pull tabs, playing cards, keys, pre-numbered and/or multi-part forms.		C At least monthly, review variances related to bingo accounting data in accordance with an established threshold, <b>including variances related to the receipt, issuance, and use of bingo card inventories. -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.</b>
D	At least monthly, review statistical reports for any deviations from the mathematical expectations exceeding a threshold established by the CNGC. Investigate and document any deviations compared to the mathematical expectations required to be submitted per §547.4 of the NIGC Technical Standards.		13(d)(4)(v) At least monthly, review statistical reports for any deviations from the mathematical expectations exceeding a threshold established by the TGRA.	543.24(d)(1)(iv) At least monthly, review statistical reports for any deviations from the mathematical expectations exceeding a threshold established by the TGRA. Investigate and document any deviations compared to the mathematical expectations required to be submitted per §547.4.		D <del>At least monthly, review statistical reports for any deviations from the mathematical expectations exceeding a threshold established by the CNGC. Investigate and document any deviations compared to the mathematical expectations required to be submitted per §547.4 of the NIGC Technical Standards.</del>
E	<b>At least monthly,</b> 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.		13(d)(4)(vi) <b>At least monthly,</b> 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) <b>At least monthly,</b> take a random sample, foot 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.		E <del>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.</del>
<b>21.3</b>	<b>Pull Tab Audit Standards.</b>			543.24(d)(2) <i>Pull tabs.</i>		
A	Daily, verify the total amount of winning pull tabs redeemed each day.			543.24(d)(2)(i) Daily, verify the total amount of winning pull tabs redeemed each day.		A
B	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) 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.		B
C	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) 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.		C



REF	CN TICS	542	NIGC Class III Guidance	543	Tribal - State Compact		Recommended Revision
	<b>Section 21 - Auditing Revenue</b>						
D	At least monthly, review statistical reports for any deviations exceeding a specified threshold, as defined by the CNGC. Investigate and document any large and unusual fluctuations noted.			543.24(d)(2)(iv) At least monthly, review statistical reports for any deviations exceeding a specified threshold, as defined by the TGRA. Investigate and document any large and unusual fluctuations noted.		D	
	<b>Accounting/Auditing standards for gaming machines moved to Revenue Audit.</b>	542.13(m) <i>Accounting/auditing standards.</i>	13(d)(4) Gaming Machines.	543.8 Bingo		21.4	<b>Gaming Systems Audit Standards.</b>
		542.13(m)(2) For on-line gaming machine monitoring systems, procedures shall be performed at least monthly to verify that the system is transmitting and receiving data from the gaming machines properly and to verify the continuing accuracy of the coin-in meter readings as recorded in the gaming machine statistical report.	13(d)(4)(i) For on-line gaming machine monitoring systems, procedures shall be performed at least monthly to verify that the system is transmitting and receiving data from the gaming machines properly and to verify the continuing accuracy of the coin-in meter readings as recorded in the gaming machine statistical report.			A	For on-line gaming machine monitoring systems, procedures shall be performed at least monthly to verify that the system is transmitting and receiving data from the gaming machines properly and to verify the continuing accuracy of meter readings as recorded in the gaming machine statistical report.
		542.13(h)(20) Updates to the on-line gaming machine monitoring system to reflect additions, deletions, or movements of gaming machines shall be made at least weekly prior to in-meter readings and the weigh process.	5(h)(20) Updates to the on-line gaming machine monitoring system to reflect additions, deletions, or movements of gaming machines shall be made at least weekly prior to in-meter readings and the weigh process.			B	Updates to the on-line gaming machine monitoring system to reflect additions, deletions, or movements of gaming machines shall be made at least weekly prior to in-meter readings and the weigh process.
		542.13(h)(10) Gaming machine in-meter readings shall be recorded at least weekly (monthly for Tier A and Tier B gaming operations) immediately prior to or subsequent to a gaming machine drop. <b>On-line gaming machine monitoring systems can satisfy this requirement.</b> However, the time between readings may extend beyond one week in order for a reading to coincide with the end of an accounting period only if such extension is for no longer than six (6) days.	5(h)(10) Gaming machine in-meter readings shall be recorded at least weekly (monthly for Tier A and Tier B gaming operations) immediately prior to or subsequent to a gaming machine drop. <b>On-line gaming machine monitoring systems can satisfy this requirement.</b> However, the time between readings may extend beyond one week in order for a reading to coincide with the end of an accounting period only if such extension is for no longer than six (6) days.			C	Gaming machine in-meter readings shall be recorded at least weekly (monthly for Tier A and Tier B gaming operations) immediately prior to or subsequent to a gaming machine drop.
		542.13(h)(10) Gaming machine in-meter readings shall be recorded at least weekly (monthly for Tier A and Tier B gaming operations) immediately prior to or subsequent to a gaming machine drop. <b>On-line gaming machine monitoring systems can satisfy this requirement.</b> However, the time between readings may extend beyond one week in order for a reading to coincide with the end of an accounting period only if such extension is for no longer than six (6) days.	5(h)(10) Gaming machine in-meter readings shall be recorded at least weekly (monthly for Tier A and Tier B gaming operations) immediately prior to or subsequent to a gaming machine drop. <b>On-line gaming machine monitoring systems can satisfy this requirement.</b> However, the time between readings may extend beyond one week in order for a reading to coincide with the end of an accounting period only if such extension is for no longer than six (6) days.			1	An on-line gaming machine monitoring system may be used to satisfy obtaining in-meter readings, wherein the time between readings may extend beyond one week in order for a reading to coincide with the end of an accounting period, only if such extension is for no longer than six (6) days.

REF	CN TICS	542	NIGC Class III Guidance	543	Tribal - State Compact	Recommended Revision
	<b>Section 21 - Auditing Revenue</b>					
		542.13(h)(11) The employee who records the in-meter reading shall either be independent of the hard count team or shall be assigned on a rotating basis, unless the in-meter readings are randomly verified quarterly for all gaming machines and bill acceptors by a person other than the regular in-meter reader.	5(h)(11) The agent who records the in-meter reading shall either be independent of the count team or shall be assigned on a rotating basis, unless the in-meter readings are randomly verified quarterly for all gaming machines and bill acceptors by an agent other than the regular in-meter reader.			2 The agent who records the in-meter reading shall either be independent of the soft count team or shall be assigned on a rotating basis, unless the in-meter readings are randomly verified quarterly for all gaming machines and bill acceptors by a person other than the regular in-meter reader.
		542.13(h)(12) Upon receipt of the meter reading summary, the accounting department shall review all meter readings for reasonableness using pre-established parameters.	5(h)(12) Upon receipt of the meter reading summary, the accounting department shall review all meter readings for reasonableness using pre-established parameters.			D Upon receipt of the meter reading summary, the audit/accounting department shall review all meter readings for reasonableness using pre-established parameters.
		542.13(h)(13) Prior to final preparation of statistical reports, meter readings that do not appear reasonable shall be reviewed with gaming machine department employees or other appropriate designees, and exceptions documented, so that meters can be repaired or clerical errors in the recording of meter readings can be corrected.	5(h)(13) Prior to final preparation of statistical reports, meter readings that do not appear reasonable shall be reviewed with gaming machine department agents or other appropriate designees, and exceptions documented, so that meters can be repaired or clerical errors in the recording of meter readings can be corrected.			E Prior to final preparation of statistical reports, meter readings that do not appear reasonable shall be reviewed with gaming machine department employees or other appropriate designees, and exceptions documented, so that meters can be repaired or clerical errors in the recording of meter readings can be corrected.
		542.13(m)(6) For each drop period, accounting/auditing employees shall compare the bill-in meter reading to the total bill acceptor drop amount for the period. Discrepancies shall be resolved before the generation/distribution of gaming machine statistical reports.  542.13(m)(4) For each drop period, accounting/auditing personnel shall compare the coin-to-drop meter reading to the actual drop amount. Discrepancies should be resolved prior to generation/distribution of on-line gaming machine monitoring system statistical reports.	13(d)(4)(iv) For each drop period, accounting/auditing employees shall compare the bill-in meter reading to the total bill acceptor drop amount for the period. Discrepancies shall be resolved before the generation/distribution of gaming machine statistical reports.  13(d)(4)(iii) For each drop period, accounting/auditing personnel shall compare the coin-to-drop meter reading to the actual drop amount. Discrepancies should be resolved prior to generation/distribution of on-line gaming machine monitoring system statistical reports.			F For each drop period, audit/accounting agent(s) shall compare the bill-in meter reading and/or coin-to-drop meter reading (as applicable) to the actual drop amount for the period.

REF	CN TICS	542	NIGC Class III Guidance	543	Tribal - State Compact	Recommended Revision
	<b>Section 21 - Auditing Revenue</b>					
		<p>542.13(m)(5) Follow-up shall be performed for any one machine having an unresolved variance <u>between actual coin drop and coin-to-drop meter reading in excess of three percent (3%) and over \$25.00</u>. 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.</p> <p>542.13(m)(7) Follow-up shall be performed for any one machine having an unresolved variance <u>between actual currency drop and bill-in meter reading in excess of an amount that is both more than \$25 and at least three percent (3%) of the actual currency drop</u>. 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.</p>	13(d)(4)(v) At least monthly, review statistical reports for any deviations from the mathematical expectations exceeding a threshold established by the TGRA.			1 Follow-up shall be performed for any one machine having an unresolved variance between actual drop and metered drop in excess of three percent (3%) and over twenty-five dollars (\$25). The follow-up performed and results of the investigation shall be documented, maintained for inspection, and provided to the CNGC upon request.
		<p>542.13(m)(6) For each drop period, accounting/auditing employees shall compare the bill-in meter reading to the total bill acceptor drop amount for the period. <b>Discrepancies shall be resolved before the generation/distribution of gaming machine statistical reports.</b></p> <p>542.13(m)(4) For each drop period, accounting/auditing personnel shall compare the coin-to-drop meter reading to the actual drop amount. <b>Discrepancies should be resolved prior to generation/distribution of on-line gaming machine monitoring system statistical reports.</b></p>	<p>13(d)(4)(iv) For each drop period, accounting/auditing employees shall compare the bill-in meter reading to the total bill acceptor drop amount for the period. <b>Discrepancies shall be resolved before the generation/distribution of gaming machine statistical reports.</b></p> <p>13(d)(4)(iii) For each drop period, accounting/auditing personnel shall compare the coin-to-drop meter reading to the actual drop amount. <b>Discrepancies should be resolved prior to generation/distribution of on-line gaming machine monitoring system statistical reports.</b></p>			2 Discrepancies should be resolved prior to generation/distribution of on-line gaming machine monitoring system statistical reports.
		542.13(m)(3) For weigh scale and currency interface systems, for at least one drop period per month accounting/auditing employees shall make such comparisons as necessary to the system generated count as recorded in the gaming machine statistical report. Discrepancies shall be resolved prior to generation/distribution of gaming machine reports.	13(d)(4)(ii) For weigh scale and currency interface systems, for at least one drop period per month accounting/auditing employees shall make such comparisons as necessary to the system generated count as recorded in the gaming machine statistical report. Discrepancies shall be resolved prior to generation/distribution of gaming machine reports.			For weigh scale and currency interface systems, for at least one drop period per month, accounting/auditing employees shall make such comparisons as necessary to the system generated count as recorded in the gaming machine statistical report. Discrepancies shall be resolved prior to generation/distribution of gaming machine reports.
		542.13(m)(9) Accounting/auditing employees shall review exception reports for all computerized gaming machine systems on a daily basis for propriety of transactions and unusual occurrences.	13(d)(4)(viii) Review exception reports for all computerized gaming machine systems on a daily basis for propriety of transactions and unusual occurrences.			G Review exception reports for all computerized gaming machine systems on a daily basis for propriety of transactions and unusual occurrences.

REF	CN TICS	542	NIGC Class III Guidance	543	Tribal - State Compact		Recommended Revision
	<b>Section 21 - Auditing Revenue</b>						
			13(d)(4)(vi) 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) <b>At least monthly</b> , take a random sample, foot 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.		H	At least monthly, take a random sample of cash-out tickets/vouchers, foot the tickets redeemed and trace the totals to the totals recorded in the host validation system and to the amount recorded in the applicable cashier's accountability document.
		542.13(n)(1) In addition to the applicable auditing and accounting standards in paragraph (m) of this section, on a quarterly basis, the gaming operation shall foot all jackpot cash-out tickets equal to or greater than \$1,200 and trace totals to those produced by the host validation computer system.				I	In addition, on at least a quarterly basis, accounting/auditing personnel shall foot all jackpot tickets equal to or greater than \$1,200 and trace totals to those produced by the host validation computer system.
				543.24(d)(1)(iii) At least monthly, review variances related to bingo accounting data in accordance with an established threshold, which must include, at a minimum, variance(s) noted by the Class II gaming system for cashless transactions in and out, electronic funds transfer in and out, external bonus payouts, vouchers out and coupon promotion out. Investigate and document any variance noted.  543.8(l) <i>Variance</i> . 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.		J	In addition, at least monthly, accounting/auditing personnel shall review any variance(s) noted by the gaming system for cashless transactions in and out, electronic funds transfer in and out, external bonus payouts, cash-out ticket/vouchers out, and coupon promotions out. The operation must establish, as approved by the CNGC, the threshold level at which a variance must be reviewed/investigated to determine the cause. The variance and investigation must be documented.
	<b>Standards for Evaluating Gaming Machine Theoretical and Actual Hold Percentages.</b>	542.13(h) <i>Standards for evaluating theoretical and actual hold percentages.</i>	5(h) Standards for evaluating theoretical and actual hold percentages.			21.5	<b>Analysis of Gaming System Performance Standards.</b>
		542.19(b)(4) Gaming machine analysis reports which, by each machine, compare actual hold percentages to theoretical hold percentages.				A	Each gaming operation shall prepare gaming machine analysis reports, which compare actual hold percentages to theoretical hold percentages.
		542.13(h)(1) Accurate and current theoretical hold worksheets shall be maintained for each gaming machine.	5(h)(1) Accurate and current theoretical hold worksheets shall be maintained for each gaming machine.	Class II games are linked and the hold/payback percentages may be grouped.		B	Accurate and current theoretical hold worksheets shall be maintained for each gaming machine or group of identical machines (as applicable).

REF	CN TICS	542	NIGC Class III Guidance	543	Tribal - State Compact	Recommended Revision
	<b>Section 21 - Auditing Revenue</b>					
		542.13(h)(5) The theoretical hold percentages used in the gaming machine analysis reports should be within the performance standards set by the manufacturer.	5(h)(5) The theoretical hold percentages used in the gaming machine analysis reports should be within the performance standards set by the manufacturer.	547.4(a) <i>Fairness</i> . No Class II gaming system may cheat or mislead users. All prizes advertised must be available to win during the game. <b>A test laboratory must calculate and/or verify the mathematical expectations of game play, where applicable, in accordance with the manufacturers stated submission. The results must be included in the test laboratory's report to the TGRA.</b> At the request of the TGRA, the manufacturer must also submit the mathematical expectations of the game play to the TGRA.		C The theoretical hold percentages used in the gaming machine analysis reports should be within the performance standards set by the manufacturer.
		543.13(h)(14) A report shall be produced at least monthly showing month-to-date, year-to-date (previous twelve (12) months data preferred), and if practicable, life-to-date actual hold percentage computations for individual machines and a comparison to each machine's theoretical hold percentage previously discussed.	5(h)(14) A report shall be produced at least monthly showing month-to-date, year-to-date (previous twelve (12) months data preferred), and if practicable, life-to-date actual hold percentage computations for individual machines and a comparison to each machine's theoretical hold percentage previously discussed.  13(d)(4)(v) <b>At least monthly</b> , review statistical reports for any deviations from the mathematical expectations exceeding a threshold established by the TGRA.	543.24(d)(1)(iv) <b>At least monthly</b> , 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.		D A report shall be produced at least monthly showing month-to-date, year-to-date (previous twelve (12) months data preferred), and if practicable, life-to-date actual hold percentage computations for individual machines or group of machines and a comparison to each machine's or group of machine's theoretical hold percentage, which shall be made available to the CNGC upon request.
		542.13(h)(6) Records shall be maintained for each machine indicating the dates and type of changes made and the recalculation of theoretical hold as a result of the changes.	5(h)(6) Records shall be maintained for each machine indicating the dates and type of changes made and the recalculation of theoretical hold as a result of the changes.			E Records shall be maintained for each machine or group of machines indicating the dates and type of changes made and the recalculation of the theoretical hold as a result of the changes to the gaming machine.
		542.13(h)(15) Each change to a gaming machine's theoretical hold percentage, including progressive percentage contributions, shall result in that machine being treated as a new machine in the statistical reports (i.e., not commingling various hold percentages), except for adjustments made in accordance with paragraph (h)(2) of this section.	5(h)(15) Each change to a gaming machine's theoretical hold percentage, including progressive percentage contributions, shall result in that machine being treated as a new machine in the statistical reports (i.e., not commingling various hold percentages), except for adjustments made in accordance with paragraph (h)(2) of this section.			F Each change to a gaming machine's theoretical hold percentage, including progressive percentage contributions, shall result in that machine being treated as a new machine in the statistical reports (i.e., not commingling various hold percentages) except for adjustments made in accordance with (MGMD).
		542.13(h)(16) If promotional payouts or awards are included on the gaming machine statistical reports, it shall be in a manner that prevents distorting the actual hold percentages of the affected machines.	5(h)(16) If promotional payouts or awards are included on the gaming machine statistical reports, it shall be in a manner that prevents distorting the actual hold percentages of the affected machines.			G If promotional payouts or awards are included on the gaming machine statistical reports, it shall be in a manner that prevents distorting the actual hold percentages of the affected machines.

REF	CN TICS	542	NIGC Class III Guidance	543	Tribal - State Compact	Recommended Revision
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		542.13(h)(18) For those machines that have experienced at least 100,000 wagering transactions, large variances (three percent (3%) recommended) between theoretical hold and actual hold shall be investigated and resolved by a department independent of the gaming machine department with the findings documented and provided to the Tribal gaming regulatory authority upon request in a timely manner.	5(h)(18) For those machines that have experienced a level of wagering transactions (as established by the gaming operations and approved by the TGRA), large variances between theoretical hold and actual hold shall be investigated and resolved by a department independent of the gaming machine department. The threshold for the variance as established by the gaming operations and approved by the TGRA.  13(d)(4)(v) At least monthly, review statistical reports for <b>any deviations from the mathematical expectations exceeding a threshold established by the TGRA.</b>			H For those Class III gaming machines that have experienced at least one hundred thousand (100,000) wagering transactions, large variances, the operations shall establish, as approved by the CNGC, (three percent (3%) recommended) a variance threshold between theoretical hold and actual hold which shall be investigated and resolved by a department independent of the gaming machine department with the findings documented and provided to the CNGC upon request in a timely manner. <del>This does not include linked network games.</del>
				543.24(d)(1)(iv) At least monthly, review statistical reports for any deviations from the mathematical expectations exceeding a threshold established by the TGRA. Investigate and document any deviations compared to the mathematical expectations required to be submitted per §547.4.  547.4(a) <i>Fairness.</i> 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 manufacturers 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.		I For Class II gaming machines, the operation must establish, as approved by the CNGC, 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 and provided to the CNGC upon request.
		542.13(h)(17) The statistical reports shall be reviewed by both gaming machine department management and management employees independent of the gaming machine department on at least a monthly basis.	5(h)(17) The statistical reports shall be reviewed by both gaming machine department management and management agents independent of the gaming machine department on at least a monthly basis.			J The statistical reports shall be reviewed by both gaming machine department management and agents independent of the gaming machine department on at least a monthly basis.
						K Multi-Denominational / Multi-Game (MDMG) Games :
		542.13(h)(2) For multi-game/multi-denominational machines, an employee or department independent of the gaming machine department shall:	5(h)(2) For multi-game/multi-denominational machines, an employee or department independent of the gaming machine department shall:			1 For MDMG gaming systems, an agent or department independent of the gaming machine department shall:
		542.13(h)(2)(i) Weekly, record the total coin-in meter;	5(h)(2)(i) Weekly, record the total coin-in meter;			a On a weekly basis, record the coin-in meters;
		542.13(h)(2)(ii) Quarterly, record the coin-in meters for each payable contained in the machine; and	5(h)(2)(ii) Quarterly, record the coin-in meters for each payable contained in the machine; and			b On a quarterly basis, record the coin-in meters for each pay table contained in a gaming machine or group of gaming machines; and,



REF	CN TICS	542	NIGC Class III Guidance	543	Tribal - State Compact	Recommended Revision
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		542.13(h)(2)(iii) On an annual basis, adjust the theoretical hold percentage in the gaming machine statistical report to a weighted average based upon the ratio of coin-in for each game payable.	5(h)(2)(iii) On an annual basis, adjust the theoretical hold percentage in the gaming machine statistical report to a weighted average based upon the ratio of coin-in for each game payable.			c 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(h)(3) For those gaming operations that are unable to perform the weighted average calculation as required by paragraph (h)(2) of this section, the following procedures shall apply:	5(h)(3) For those gaming operations that are unable to perform the weighted average calculation as required by paragraph (g)(2) of this section, the following procedures shall apply:			2 For those gaming operations that are unable to perform the weighted average calculation as required by paragraph K(1)(a-c) of this section, the following procedures shall apply:
		542.13(h)(3)(i) On at least an annual basis, calculate the actual hold percentage for each gaming machine;	5(h)(3)(i) On at least an annual basis, calculate the actual hold percentage for each gaming machine;			a On at least an annual basis, calculate the actual hold percentage for each gaming machine or group of gaming machines;
		542.13(h)(3)(ii) On at least an annual basis, adjust the theoretical hold percentage in the gaming machine statistical report for each gaming machine to the previously calculated actual hold percentage; and	5(h)(3)(ii) On at least an annual basis, adjust the theoretical hold percentage in the gaming machine statistical report for each gaming machine to the previously calculated actual hold percentage; and			b On at least an annual basis, adjust the theoretical hold percentage in the gaming machine statistical report for each gaming machine or group of gaming machines to the previously calculated actual hold percentage; and
		542.13(h)(3)(iii) The adjusted theoretical hold percentage shall be within the spread between the minimum and maximum theoretical payback percentages.	5(h)(3)(iii) The adjusted theoretical hold percentage shall be within the spread between the minimum and maximum theoretical payback percentages.			c The adjusted theoretical hold percentage shall be within the spread between the minimum and maximum theoretical payback percentages.
		542.13(h)(4) The adjusted theoretical hold percentage for multi-game/multi-denominational machines may be combined for machines with exactly the same game mix throughout the year.	5(h)(4) The adjusted theoretical hold percentage for multi-game/multi-denominational machines may be combined for machines with exactly the same game mix throughout the year.			3 The adjusted theoretical hold percentage for MDMG gaming machine systems may be combined for machines with exactly the same game mix throughout the year.
		542.13(m)(8) At least annually, accounting/auditing personnel shall randomly verify that EPROM or other equivalent game software media changes are properly reflected in the gaming machine analysis reports.	13(d)(4)(vii) At least annually, accounting/auditing personnel shall randomly verify that equivalent game software media changes are properly reflected in the gaming machine analysis reports.			L At least annually, accounting/auditing agents shall randomly verify that equivalent game software media changes are properly reflected in the gaming machine analysis reports.
		542.13(m)(9) Accounting/auditing employees shall review exception reports for all computerized gaming machine systems on a daily basis for propriety of transactions and unusual occurrences.	13(d)(4)(viii) Review exception reports for all computerized gaming machine systems on a daily basis for propriety of transactions and unusual occurrences.			M Auditing/accounting agents shall review exception reports for all computerized gaming machine systems on a daily basis for propriety of transactions and unusual occurrences.
	<b>New Section - Table Games Audit Standards.</b>	542.12(j) <i>Accounting/Auditing standards.</i>	13(d)(3) Table games.			<b>21.6 Table Games Audit Standards.</b>
						Each gaming operation shall perform the following auditing/accounting functions for Table Games operations:
		542.12(j)(2) If a table game has the capability to determine drop (e.g., bill-in/coin-drop meters, bill acceptor, computerized record, etc.) the dollar amount of the drop shall be reconciled to the actual drop by shift.	13(d)(3)(i) If a table game has the capability to determine drop (e.g., bill-in/coin-drop meters, bill acceptor, computerized record, etc.) the dollar amount of the drop shall be reconciled to the actual drop by shift.			A If a table game has the capability to determine drop (e.g., bill-in/coin-drop meters, bill acceptor, computerized record, etc.) the dollar amount of the drop shall be reconciled to the actual drop by shift.
		542.12(j)(3) Accounting/auditing employees shall review exception reports for all computerized table games systems at least monthly for propriety of transactions and unusual occurrences.	13(d)(3)(ii) Accounting/auditing agents shall review exception reports for all computerized table games systems at least monthly for propriety of transactions and unusual occurrences.			B Audit/accounting agents shall review exception reports for all computerized table games systems at least monthly for propriety of transactions and unusual occurrences.



REF	CN TICS	542	NIGC Class III Guidance	543	Tribal - State Compact	Recommended Revision
	<b>Section 21 - Auditing Revenue</b>					
		542.12(j)(4) All noted improper transactions or unusual occurrences shall be investigated with the results documented.	13(d)(3)(iii) All noted improper transactions or unusual occurrences shall be investigated with the results documented.			C All noted improper transactions or unusual occurrences shall be investigated with the results documented.
		542.12(j)(6) A daily recap shall be prepared for the day and month-to-date, which shall include the following information:	13(d)(3)(iv) A daily recap shall be prepared for the day and month-to-date, which shall include the following information:			D A daily recap shall be prepared for the day and month-to-date, which shall include the following information:
		542.12(j)(6)(i) Drop;	13(d)(3)(iv)(A) Drop;			1 Drop;
		542.12(j)(6)(ii) Win; and	13(d)(3)(iv)(B) Win; and			2 Win; and
		542.12(j)(6)(iii) Gross revenue.	13(d)(3)(iv)(C) Gross revenue.			3 Gross revenue.
			13(d)(11)(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) 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.		E At least monthly, verify the receipt, issuance, and use of playing cards, dice, keys, and pre-numbered and multi-part forms related to table games operations.
			4(o) 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.			F The operation must establish, as approved by the CNGC, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented.
						G For progressive table games or related pots/pools:
						1 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.
						2 At least monthly, review all payouts for the promotional progressive pots, pools, or other promotions to verify payout accuracy and proper accounting treatment and that they are conducted in accordance with conditions provided to the patrons.
				543.24(d)(3)(iii) At the conclusion of each contest/tournament, reconcile all contest/tournament entry and payout forms to the dollar amounts recorded in the appropriate accountability document.		H 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.
	<b>Analysis of Table Game Performance.</b>	542.12(i) <i>Analysis of table game performance standards.</i>	4(g) Analysis of table game performance standards.			21.7 <b>Analysis of Table Games Performance Standards.</b>

REF	CN TICS	542	NIGC Class III Guidance	543	Tribal - State Compact	Recommended Revision
	<b>Section 21 - Auditing Revenue</b>					
		542.19(b)(3) <b>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;</b>  542.12(i)(1) Records shall be maintained by day and shift indicating any single-deck blackjack games that were dealt for an entire shift.	4(g)(1) Records must be maintained by day and shift indicating any single-deck blackjack games that were dealt for an entire shift.			A Each gaming operation shall prepare individual and statistical game records, including any single-deck blackjack games that were dealt for an entire shift, to reflect statistical drop, statistical win, and the percentage of statistical win to statistical drop by each table game - by shift, by day, cumulative month-to-date and year-to-date.
		542.19(b)(3) Individual and statistical game records to reflect statistical drop, statistical win, and the percentage of statistical win to statistical drop by each table game, <b>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;</b>  542.12(i)(2) Records reflecting hold percentage by table and type of game shall be maintained by shift, by day, cumulative month-to-date, and cumulative year-to-date. 542.12(i)(1)/(2)	4(g)(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.			B Additionally, each gaming operation shall prepare statistical game records, to reflect statistical drop, statistical win, and the percentage of statistical win to statistical drop for each type of table game - by shift, by day, cumulative month-to-date and year-to-date.
		542.12(i)(3) This information shall be presented to and reviewed by management independent of the pit department on at least a monthly basis.	4(g)(3) This information must be presented to and reviewed by management independent of the pit department on at least a monthly basis.			C This information shall be presented to and reviewed by management independent of the pit department on at least a monthly basis.
		542.12(i)(4) The management in paragraph (i)(3) of this section shall investigate any unusual fluctuations in hold percentage with pit supervisory personnel.	4(g)(4) The management in paragraph (g)(3) of this section must investigate any unusual fluctuations in hold percentage with pit supervisory agents.			D The independent management in paragraph (C) of this section shall investigate any unusual fluctuations in hold percentage with pit supervisory personnel.
		542.12(i)(5) The results of such investigations shall be documented, maintained for inspection, and provided to the Tribal gaming regulatory authority upon request.	4(g)(5) The results of such investigations must be documented, maintained for inspection, and provided to the Tribal gaming regulatory authority upon request.			E The results of such investigations shall be documented, maintained for inspection, and provided to the CNGC upon request.
			4(o) 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.			F 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.
<b>21.4</b>	<b>Card Games Audit Standards</b>			543.24(d)(3) <i>Card Games.</i>		<b>21.8</b> <b>Card Games Audit Standards.</b>
						Each gaming operation shall perform the following auditing / accounting functions for Card Games operations:

REF	CN TICS	542	NIGC Class III Guidance	543	Tribal - State Compact	Recommended Revision
	<b>Section 21 - Auditing Revenue</b>					
A	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) 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.		
B	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) 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.		
C	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) 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.		
			13(d)(11)(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) 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.		D At least monthly, verify the receipt, issuance, and use of playing cards, keys, and pre-numbered and/or multi-part forms related to card games operations.
	<b>New Section - Pari-Mutuel Audit Standards.</b>	542.11(h) <i>Accounting and auditing functions.</i>	13(d)(2) Pari-mutuel.			<b>21.9</b> <b>Pari-Mutuel Audit Standards.</b>
		542.11(h) A gaming operation shall perform the following accounting and auditing functions:				Each gaming operation shall perform the following auditing / accounting functions for Pari-Mutuel operations:
		542.11(h)(3) An accounting employee shall review handle, commission, and breakage for each day's play and recalculate the net amount due to or from the systems operator on a weekly basis.	13(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.			A 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.
		542.11(h)(4) The accounting employee shall verify actual cash/cash equivalents turned in to the system's summary report for each cashier's drawer (Beginning balance, (+) fills (draws), (+) net write (sold less voids), (-) payouts (net of IRS withholding), (-) cashbacks (paid), (=) cash turn-in).	13(d)(2)(ii) Verify actual cash/cash equivalents turned in <b>daily</b> 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 (paid), (=) cash turn-in).			B 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 (paid), (=) cash turn-in).
		542.11(h)(5) An accounting employee shall produce a gross revenue recap report to calculate gross revenue for each day's play and for a month-to-date basis, including the following totals:	13(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:			C 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:
		542.11(h)(5)(i) Commission;	13(d)(2)(iii)(A) Commission;			1 Commission;
		542.11(h)(5)(ii) Positive breakage;	13(d)(2)(iii)(B) Positive breakage;			2 Positive breakage;
		542.11(h)(5)(iii) Negative breakage;	13(d)(2)(iii)(C) Negative breakage;			3 Negative breakage;
		542.11(h)(5)(iv) Track/event fees;	13(d)(2)(iii)(D) Track/event fees;			4 Track/event fees;
		542.11(h)(5)(v) Track/event fee rebates; and	13(d)(2)(iii)(E) Track/event fee rebates; and			5 Track/event fee rebates; and
		542.11(h)(5)(vi) Purged tickets.	13(d)(2)(iii)(F) Purged tickets.			6 Purged tickets.
		542.11(h)(6) All winning tickets and vouchers shall be physically removed from the SAM's for each day's play.	13(d)(2)(iv) All winning tickets and vouchers shall be physically removed from the kiosk for each day's play.			D All winning tickets and vouchers shall be physically removed from the kiosk for each day's play.

REF	CN TICS	542	NIGC Class III Guidance	543	Tribal - State Compact	Recommended Revision
	<b>Section 21 - Auditing Revenue</b>					
		542.11(h)(7) In the event a SAM does not balance for a day's play, the auditor shall perform the following procedures:	13(d)(2)(v) In the event a kiosk does not balance for a day's play, the auditor shall perform the following procedures:			E In the event a kiosk does not balance for a day's play, the auditor shall perform the following procedures:
		542.11(h)(7)(i) Foot the winning tickets and vouchers deposited and trace to the totals of SAM activity produced by the system;	13(d)(2)(v)(A) Foot the winning tickets and vouchers deposited and trace to the totals of kiosk activity produced by the system;			1 Foot the winning tickets and vouchers deposited and trace to the totals of kiosk activity produced by the system;
		542.11(h)(7)(ii) Foot the listing of cashed vouchers and trace to the totals produced by the system;	13(d)(2)(v)(B) Foot the listing of cashed vouchers and trace to the totals produced by the system;			2 Foot the listing of cashed vouchers and trace to the totals produced by the system;
		542.11(h)(7)(iii) Review all exceptions for propriety of transactions and unusual occurrences;	13(d)(2)(v)(C) Review all exceptions for propriety of transactions and unusual occurrences;			3 Review all exceptions for propriety of transactions and unusual occurrences;
		542.11(h)(7)(iv) Review all voids for propriety;	13(d)(2)(v)(D) Review all voids for propriety;			4 Review all voids for propriety;
		542.11(h)(7)(v) Verify the results as produced by the system to the results provided by an independent source;	13(d)(2)(v)(E) Verify the results as produced by the system to the results provided by an independent source;			5 Verify the results as produced by the system to the results provided by an independent source;
		542.11(h)(7)(vi) Regrade 1% of paid (cashed) tickets to ensure accuracy and propriety; and	13(d)(2)(v)(F) Regrade 1% of paid (cashed) tickets to ensure accuracy and propriety; and			6 Regrade 1% of paid (cashed) tickets to ensure accuracy and propriety; and
		542.11(h)(7)(vii) 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.	13(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.			7 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.
		542.11(h)(8) At least annually, the auditor shall foot the wagers for one day and trace to the total produced by the system.	13(d)(2)(vi) At least annually, foot the wagers for one day and trace to the total produced by the system.			F At least annually, foot the wagers for one day and trace to the total produced by the system.
		542.11(h)(9) At least one day per quarter, the auditor shall recalculate and verify the change in the unpaid winners to the total purged tickets.	13(d)(2)(vii) At least one day per quarter, recalculate and verify the change in the unpaid winners to the total purged tickets.			G At least one day per quarter, recalculate and verify the change in the unpaid winners to the total purged tickets.
			13(d)(2)(iv) At least monthly, review statistical reports for any deviations exceeding a specified threshold, as defined by the TGRA. Investigate and document any large and unusual fluctuations noted.			H At least monthly, review statistical reports for any deviations exceeding a specified threshold, as defined by the CNGC. Investigate and document any large and unusual fluctuations noted.
			3(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.			I The operation must establish, as approved by the CNGC, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented.
	<b>New Section - Keno Audit Standards.</b>	542.10(k) Keno audit standards.	13(d)(1) Keno.			21.10 <b>Keno Audit Standards.</b>
		542.10(k)(4) Keno audit shall perform the following:				
		542.10(k)(2) At least annually, keno audit shall foot the write on the restricted copy of the keno transaction report for a minimum of one shift and compare the total to the total as documented by the computer.	13(d)(1)(i) 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.			A 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.

REF	CN TICS	542	NIGC Class III Guidance	543	Tribal - State Compact	Recommended Revision
	<b>Section 21 - Auditing Revenue</b>					
		542.10(k)(3) For at least one shift every other month, keno audit shall perform the following:	13(d)(1)(ii) For at least one shift every other month, perform the following:			B For at least one shift every other month, perform the following:
		542.10(k)(3)(i) Foot the customer copy of the payouts and trace the total to the payout report; and	13(d)(1)(ii)(A) Foot the customer copy of the payouts and trace the total to the payout report; and			1 Foot the customer copy of the payouts and trace the total to the payout report; and
		542.10(k)(3)(ii) Regrade at least 1% of the winning tickets using the payout schedule and draw ticket.	13(d)(1)(ii)(B) Regrade at least 1% of the winning tickets using the payout schedule and draw ticket.			2 Regrade at least 1% of the winning tickets using the payout schedule and draw ticket.
		542.10(k)(4)(i) For a minimum of five games per week, compare the video recording and/or digital record of the rabbit ears or wheel to the computer transaction summary;	13(d)(1)(iii) 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;			C For a minimum of five games per week, compare the video recording and/or digital record of the rabbit ears or wheel to the computer transaction summary.
		542.10(k)(4)(ii) Compare net cash proceeds to the audited win/loss by shift and investigate any large cash overages or shortages (i.e., in excess of \$25.00);	13(d)(1)(iv) 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);			D 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).
		542.10(k)(4)(iii) Review and regrade all winning tickets greater than or equal to \$1,500, including all forms that document that proper authorizations and verifications were obtained and performed;	13(d)(1)(v) 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;			E 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.
		542.10(k)(4)(iv) Review the documentation for payout adjustments made outside the computer and investigate large and frequent payments;	13(d)(1)(vi) Daily, review the documentation for payout adjustments made outside the computer and investigate large and frequent payments;			F Daily, review the documentation for payout adjustments made outside the computer and investigate large and frequent payments.
		542.10(k)(4)(v) Review personnel access listing for inappropriate functions an employee can perform;	13(d)(1)(vii) Weekly, review personnel access listing for inappropriate functions an agent can perform;			G Weekly, review personnel access listing for inappropriate functions an agent can perform.
		542.10(k)(4)(vi) Review system exception information on a daily basis for propriety of transactions and unusual occurrences including changes to the personnel access listing;	13(d)(1)(viii) Review system exception information on a daily basis for propriety of transactions and unusual occurrences including changes to the personnel access listing;			H Review system exception information on a daily basis for propriety of transactions and unusual occurrences including changes to the personnel access listing.
		542.10(k)(4)(vii) If a random number generator is used, then at least weekly review the numerical frequency distribution for potential patterns; and	13(d)(1)(ix) If a random number generator is used, then at least weekly review the numerical frequency distribution for potential patterns; and			I If a random number generator is used, then at least weekly review the numerical frequency distribution for potential patterns; and
		542.10(k)(4)(viii) Investigate and document results of all noted improper transactions or unusual occurrences.	13(d)(1)(x) Investigate and document results of all noted improper transactions or unusual occurrences.			J Investigate and document results of all noted improper transactions or unusual occurrences.
		542.10(k)(5) When the keno game is operated by one person:	13(d)(1)(xi) When the keno game is operated by one person:			K When the keno game is operated by one person:
		542.10(k)(5)(i)The customer copies of all winning tickets in excess of \$100 and at least 5% of all other winning tickets shall be regraded and traced to the computer payout report;	13(d)(1)(xi)(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;			1 The customer copies of all winning tickets in excess of \$100 and at least 5% of all other winning tickets shall be regraded and traced to the computer payout report;
		542.10(k)(5)(ii) The video recording and/or digital record of rabbit ears or wheel shall be randomly compared to the computer game information report for at least 10% of the games during the shift; and	13(d)(1)(xi)(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			2 The video recording and/or digital record of rabbit ears or wheel shall be randomly compared to the computer game information report for at least 10% of the games during the shift; and
		542.10(k)(5)(iii) Keno audit personnel shall review winning tickets for proper authorization pursuant to paragraph (e)(6) of this section.	13(d)(1)(xi)(C) Review winning tickets for proper authorization.			3 Review winning tickets for proper authorization, in accordance with Section XX - Keno, paragraph (E)(6).



REF	CN TICS	542	NIGC Class III Guidance	543	Tribal - State Compact		Recommended Revision
	<b>Section 21 - Auditing Revenue</b>						
		542.10(k)(6) In the event any person performs the writer and deskman functions on the same shift, the procedures described in paragraphs (k)(5)(i) and (ii) of this section (using the sample sizes indicated) shall be performed on tickets written by that person.	13(d)(1)(xii) 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.			L	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.
		542.10(k)(7) Documentation (e.g., a log, checklist, etc.) that evidences the performance of all keno audit procedures shall be maintained.	13(d)(1)(xiii) Documentation (e.g., a log, checklist, etc.) that evidences the performance of all keno audit procedures shall be maintained.			M	Documentation (e.g., a log, checklist, etc.) that evidences the performance of all keno audit procedures shall be maintained.
		542.10(k)(8) A manager independent of the keno department shall review keno audit exceptions, and perform and document investigations into unresolved exceptions. The investigations shall be documented, maintained for inspection, and provided to the Tribal gaming regulatory authority upon request.				N	A manager independent of the keno department shall review keno audit exceptions, and perform and document investigations into unresolved exceptions. The investigations shall be documented, maintained for inspection, and provided to the CNGC upon request.
		542.10(k)(9) When a multi-game ticket is part of the sample in paragraphs (k)(3)(ii), (k)(5)(i) and (k)(6) of this section, the procedures may be performed for ten (10) games or ten percent (10%) of the games won, whichever is greater.				O	When a multi-game ticket is part of the sample in paragraphs (B)(2), (K)(1) and (L) of this section, the procedures may be performed for ten (10) games or ten percent (10%) of the games won, whichever is greater.
<b>21.5</b>	<b>Gaming Promotions and Player Tracking Audit Standards</b>		13(d)(6) Gaming promotions and player tracking.	543.24(d)(4) <i>Gaming promotions and player tracking.</i>		<b>21.11</b>	
A	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.		13(d)(6)(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) 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.			
B	At least monthly, for computerized player tracking systems, perform the following procedures:		13(d)(6)(ii) At least monthly, for computerized player tracking systems, perform the following procedures:	543.24(d)(4)(ii) At least monthly, for computerized player tracking systems, perform the following procedures:			
1	Review authorization documentation for all manual point additions/deletions for propriety;		13(d)(6)(ii)(A) Review authorization documentation for all manual point additions/deletions for propriety;	543.24(d)(4)(ii)(A) Review authorization documentation for all manual point additions/deletions for propriety;			
2	Review exception reports, including transfers between accounts; and		13(d)(6)(ii)(B) Review exception reports, including transfers between accounts; and	543.24(d)(4)(ii)(B) Review exception reports, including transfers between accounts; and			
3	Review documentation related to access to inactive and closed accounts.		13(d)(6)(ii)(B) Review documentation related to access to inactive and closed accounts.	543.24(d)(4)(ii)(C) Review documentation related to access to inactive and closed accounts.			
C	At least annually, all computerized player tracking systems must be reviewed by employees 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.		13(d)(6)(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) 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.			
<b>21.6</b>	<b>Complimentary Services or Items Audit Standards</b>		13(d)(7) Complimentary services or items.	543.24(d)(5) <i>Complimentary services or items.</i>		<b>21.12</b>	

REF	CN TICS	542	NIGC Class III Guidance	543	Tribal - State Compact	Recommended Revision
	<b>Section 21 - Auditing Revenue</b>					
A	At least monthly, review the reports required in Section 16 – Complimentaries. These reports must be made available to those entities authorized by the CNGC or by tribal law or ordinance.		13(d)(7) Complimentary services or items. At least monthly, review the reports required in § 7(d). These reports must be made available to those entities authorized by the TGRA or by tribal law or ordinance.	543.24(d)(5) <i>Complimentary services or items.</i> At least monthly, review the reports required in §543.13(c). These reports must be made available to those entities authorized by the TGRA or by tribal law or ordinance.		A At least monthly, review the reports required in Section 16 – Complimentaries. <del>These reports must be made available to those entities authorized by the CNGC or by tribal law or ordinance.</del>
			7(c) Complimentary services and items records must be summarized and reviewed for proper authorization and compliance with established authorization thresholds.	543.13(c) Complimentary services and items records must be summarized and reviewed for proper authorization and compliance with established authorization thresholds.		B Complimentary services and items records must be summarized and reviewed for proper authorization and compliance with established authorization thresholds.
			7(c)(1) A detailed reporting of complimentary services or items transactions that meet an established threshold approved by the TGRA must be prepared at least monthly.	543.13(c)(1) A detailed reporting of complimentary services or items transactions that meet an established threshold approved by the TGRA must be prepared at least monthly.		1 A detailed reporting of complimentary services or items transactions that meet an established threshold approved by the CNGC must be prepared at least monthly.
			13(d)(7) Complimentary services or items. At least monthly, review the reports required in § 7(d). These reports must be made available to those entities authorized by the TGRA or by tribal law or ordinance.	543.24(d)(5) <i>Complimentary services or items.</i> At least monthly, review the reports required in §543.13(c). These reports must be made available to those entities authorized by the TGRA or by tribal law or ordinance.		2 These reports must be made available to those entities authorized by the CNGC or by tribal law or ordinance.
B	[Reserved].		7(d) Variances. The operation must establish, as approved by the CNGC, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented.	543.13(d) <i>Variances.</i> 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.		C The operation must establish, as approved by the CNGC, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented.
<b>21.7</b>	<b>Audit Standards for Patron Deposit Accounts</b>		13(d)(8) Patron deposit accounts.	543.24(d)(6) <i>Patron deposit accounts.</i>		<b>21.13</b>
A	At least weekly, reconcile patron deposit account liability (deposits + adjustments – withdrawals = total account balance) to the system record.		13(d)(8)(i) At least weekly, recocile patron deosit account liability (deposits ± adjustments - withdrawls = total account balance) to the system record.	543.24(d)(6)(i) At least weekly, reconcile patron deposit account liability (deposits ±adjustments–withdrawals = total account balance) to the system record.		
B	At least weekly, review manual increases and decreases to/from player deposit accounts to ensure proper adjustments were authorized.		13(d)(8)(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) At least weekly, review manual increases and decreases to/from player deposit accounts to ensure proper adjustments were authorized.		
<b>21.8</b>	<b>Drop and Count Audit Standards</b>		13(d)(5) Drop and count.	543.24(d)(8) <i>Drop and count.</i>		<b>21.14</b>
A	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 CNGC. The results of these tests must be documented and signed by the employee(s) performing the test.		13(d)(5)(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 voucher 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) 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.		A At least quarterly, unannounced currency counter/ <del>and</del> currency counter interface <b>and weigh scale/weigh scale interface</b> (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 CNGC. The results of these tests must be documented and signed by the <del>employee-</del> agent(s) performing the test.



REF	CN TICS	542	NIGC Class III Guidance	543	Tribal - State Compact	Recommended Revision
	<b>Section 21 - Auditing Revenue</b>					
			13(d)(5)(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) 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.		
B	For computerized key security systems controlling access to drop and count keys, perform the following procedures:	542.41(t)(3) For computerized key security systems controlling access to gaming machine drop and count keys, accounting/audit personnel, independent of the system administrator, will perform the following procedures:  542.41(u)(3) For computerized key security systems controlling access to table games drop and count keys, accounting/audit personnel, independent of the system administrator, will perform the following procedures:	13(d)(5)(iii) For computerized key security systems controlling access to drop and count keys, perform the following procedures:	543.24(d)(8)(iii) For computerized key security systems controlling access to drop and count keys, perform the following procedures:		For computerized key security systems controlling access to drop and count keys, <a href="#">audit/accounting agents independent of the system administrator</a> , perform the following procedures:  B
1	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;	542.41(t)(3)(i) <b>Daily</b> , review the report generated by the computerized key security system indicating the transactions performed by the individual(s) that adds, deletes, and changes user's access within the system (i.e., system administrator). Determine whether the transactions completed by the system administrator provide an adequate control over the access to the gaming machine drop and count keys. Also, determine whether any gaming machine drop and count key(s) removed or returned to the key cabinet by the system administrator was properly authorized.  542.41(u)(3)(i) <b>Daily</b> , review the report generated by the computerized key security system indicating the transactions performed by the individual(s) that adds, deletes, and changes user's access within the system (i.e., system administrator). Determine whether the transactions completed by the system administrator provide an adequate control over the access to the table games drop and count keys. Also, determine whether any table games drop and count key(s) removed or returned to the key cabinet by the system administrator was properly	13(d)(5)(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) 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;		<b>At least quarterly Daily</b> , 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;

REF	CN TICS	542	NIGC Class III Guidance	543	Tribal - State Compact	Recommended Revision
	<b>Section 21 - Auditing Revenue</b>					
2	At least quarterly, review the report generated by the computerized key security system indicating all transaction performed to determine whether any unusual drop and count key removals or key returns occurred; and	542.41(t)(3)(ii) <b>For at least one day each month,</b> review the report generated by the computerized key security system indicating all transactions performed to determine whether any unusual gaming machine drop and count key removals or key returns occurred.  542.41(u)(3)(ii) <b>For at least one day each month,</b> review the report generated by the computerized key security system indicating all transactions performed to determine whether any unusual table games drop and count key removals or key returns occurred.	13(d)(5)(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) 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		<del>At least quarterly,</del> For at least one day each month, review the report generated by the computerized key security system indicating all transaction performed to determine whether any unusual drop and count key removals or key returns occurred; and
3	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.	542.41(t)(3)(iii) At least quarterly, review a sample of users that are assigned access to the gaming machine drop and count keys to determine that their access to the assigned keys is adequate relative to their job position.  542.41(u)(3)(iii) At least quarterly, review a sample of users that are assigned access to the table games drop and count keys to determine that their access to the assigned keys is adequate relative to their job position.	13(d)(5)(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) 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.		
		542.41(t)(3)(iv) All noted improper transactions or unusual occurrences are investigated with the results documented.  542.41(u)(3)(iv) All noted improper transactions or unusual occurrences are investigated with the results documented.				4 All noted improper transactions or unusual occurrences are investigated with the results documented.
C	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.	542.31(t)(4) Quarterly, an inventory of all count room, drop box release, storage rack and contents keys is performed, and reconciled to records of keys made, issued, and destroyed. Investigations are performed for all keys unaccounted for, with the investigation being documented.  542.31(u)(4) Quarterly, an inventory of all count room, table game drop box release, storage rack and contents keys is performed, and reconciled to records of keys made, issued, and destroyed. Investigations are performed for all keys unaccounted for, with the investigations being documented.	13(d)(5)(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) 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.		
21.9	<b>Cage, Vault, Cash, and Cash Equivalents Audit Standards</b>		13(d)(10) Cage, vault, cash, and cash equivalents.	543.24(d)(9) <i>Cage, vault, cash, and cash equivalents.</i>		21.15
A	At least monthly, the cage accountability must be reconciled to the general ledger.		13(d)(10)(i) At least monthly, the cage accountability must be reconciled to the general ledger.	543.24(d)(9)(i) At least monthly, the cage accountability must be reconciled to the general ledger.		A <del>At least monthly, the cage accountability must be reconciled to the general ledger.</del>
B	At least monthly, trace the amount of cage deposits to the amounts indicated in the bank statements.		13(d)(10)(ii) At least monthly, trace the amount of cage deposits to the amounts indicated in the bank statements.	543.24(d)(9)(ii) At least monthly, trace the amount of cage deposits to the amounts indicated in the bank statements.		B <del>At least monthly, trace the amount of cage deposits to the amounts indicated in the bank statements.</del>

REF	CN TICS	542	NIGC Class III Guidance	543	Tribal - State Compact	Recommended Revision
	<b>Section 21 - Auditing Revenue</b>					
C	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 accounting accountability form. The count must be completed within the same gaming day for all areas.		13(d)(10)(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, voucher 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) 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.		A
1	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.		13(d)(10)(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) 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.		
2	Internal audit may perform and/or observe the two counts.		13(d)(10)(iii)(B) Internal audit may perform and/or observe the two counts.	543.24(d)(9)(iii)(B) Internal audit may perform and/or observe the two counts.		
D	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.		13(d)(10)(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) 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.		B
E	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.		13(d)(10)(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) 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.		C
F	At least monthly, review a sample of returned checks to determine that the required information was recorded by cage employee(s) when the check was cashed.		13(d)(10)(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) 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.		<del>At least monthly, review a sample of returned checks to determine that the required information was recorded by cage employee(s) when the check was cashed.</del>
G	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.		13(d)(10)(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) 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.		D

REF	CN TICS	542	NIGC Class III Guidance	543	Tribal - State Compact		Recommended Revision
	<b>Section 21 - Auditing Revenue</b>						
H	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.		13(d)(10)(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) 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.		E	
<b>21.10</b>	<b>Inventory Audit Standards</b>		13(d)(11) Inventory	543.24(d)(10) <i>Inventory.</i>		<b>21.16</b>	
A	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.		13(d)(11)(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) 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.			At least monthly, verify receipt, issuance, and use of controlled inventory, including, but not limited to, <del>bingo cards, pull tabs, playing cards,</del> keys, pre-numbered and/or multi-part forms.
B	Periodically perform minimum bankroll calculations to ensure that the gaming operation maintains cash in an amount sufficient to satisfy the gaming operation's obligations.		13(d)(11)(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) Periodically perform minimum bankroll calculations to ensure that the gaming operation maintains cash in an amount sufficient to satisfy the gaming operation's obligations.			
						<b>21.17</b>	<b>Maintenance and preservation of books, records and documents.</b>
		542.19(b)(5) The records required by this part and the Tribal internal control standards;  542.19(b)(7) Any other records specifically required to be maintained.			Part 5(C) Records. In addition to other records required to be maintained herein, the enterprise or tribe shall maintain the following records related to implementation of this Compact in permanent form and as written or entered, whether manually or by computer, and which shall be maintained by the enterprise and made available for inspection by the SCA for no less than three (3) years from the date generated.	A	The gaming operation shall maintain all accounting records required by this section, or any other records specifically required (as applicable) in permanent form and as written or entered, whether manually or by computer, and which shall be maintained and made available for inspection by the CNGC, the NIGC, and/or the SCA.
		542.19(k)(1) All original books, records and documents pertaining to the conduct of wagering activities shall be retained by a gaming operation in accordance with the following schedule. A record that summarizes gaming transactions is sufficient, provided that all documents containing an original signature(s) attesting to the accuracy of a gaming related transaction are independently preserved. Original books, records or documents shall not include copies of originals, except for copies that contain original comments or notations on parts of multi-part forms. The following original books, records and documents shall be retained by a gaming operation for a minimum of five (5) years:				B	All 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 transactions is sufficient, provided that all documents containing an original signature(s) attesting to the accuracy of a related transaction are independently preserved. Original books, records, or documents shall not include copies of originals, except for the copies that contain original comments or notations or parts of multi-part forms. The following original books, records, and documents shall be retained by the gaming operation for a minimum of five (5) years:
		542.19(k)(1)(i) Casino cage documents;				1	Casino Cage/Vault documents.
		542.19(k)(1)(ii) Documentation supporting the calculation of table game win;				2	Documentation supporting the calculation of table game win;

REF	CN TICS	542	NIGC Class III Guidance	543	Tribal - State Compact	Recommended Revision
	<b>Section 21 - Auditing Revenue</b>					
		542.19(k)(1)(iii) Documentation supporting the calculation of gaming machine win;				3 Documentation supporting the calculation of gaming machine win;
		542.19(k)(1)(iv) Documentation supporting the calculation of revenue received from the games of keno, pari-mutuel, bingo, pull-tabs, card games, and all other gaming activities offered by the gaming operation;				4 Documentation supporting the calculation of revenue received from games of pari-mutuel, keno, bingo, card games, pull-tabs, and all other gaming activities offered by the gaming operation;
		542.19(k)(1)(v) Table games statistical analysis reports;				5 Table games statistical analysis reports;
		542.19(k)(1)(vi) Gaming machine statistical analysis reports;				6 Gaming machine statistical analysis reports;
						7 Bingo, pull-tab, keno and pari-mutuel wagering statistical reports;
		542.19(k)(1)(x) All other books, records and documents pertaining to the conduct of wagering activities that contain original signature(s) attesting to the accuracy of the gaming related transaction.				8 All other books, records and documents pertaining to the conduct of wagering activities that contain original signature(s) attesting to the accuracy of the gaming related transaction.
		542.19(k)(2) Unless otherwise specified in this part, all other books, records, and documents shall be retained until such time as the accounting records have been audited by the gaming operation's independent certified public accountants.				C Unless otherwise specified in this part, all other books, records, and documents shall be retained until such time as the accounting records have been audited by the gaming operation's independent certified public accountants.
		542.19(k)(3) The above definition shall apply without regards to the medium by which the book, record or document is generated or maintained (paper, computer-generated, magnetic media, etc.).				D The above requirements shall apply without regards to the medium by which the book, record, or document is generated or maintained (paper, computer-generated, magnetic media, etc.).

REF		542.23	542.33	542.43	543 Guidance Bulletin No. 2018-3	543	Tribal - State Compact	Off-Track Wagering Compact	REF	Recommended Revisions
	<b>Section 22 - Surveillance</b>									
<b>22.1</b>	<b>Definitions</b>									
	Definitions used in previous and subsequent sections retain their meaning unless modified below:									
	<b>Surveillance Room</b> – a secure location(s) in a gaming operation used primarily for casino surveillance.					543.2 <i>Surveillance operation room(s)</i> . The secured area(s) where surveillance takes place and/or where active surveillance equipment is located.				
	<b>Surveillance System</b> – a system of video cameras, monitors, recorders, video printers, switches, selectors, and other ancillary equipment used for casino surveillance.					543.2 <i>Surveillance system</i> . A system of video cameras, monitors, recorders, video printers, switches, selectors, and other equipment used for surveillance.				
<b>22.2</b>	<b>General</b>					<i>Surveillance equipment and control room(s)</i> . 543.21(b)				
					15(b) Surveillance equipment and control room(s). Controls must be established and procedures implemented that include the following:	543.21(b) Controls must be established and procedures implemented that include the following:				Controls must be established and procedures implemented that include the following:
A	Surveillance Staffing									
1	Tier A gaming operations must, at a minimum, maintain and operate an unstaffed surveillance system in a secured location whereby the areas under surveillance are continually recorded.	542.23(a) <b>Tier A gaming operations must</b> , at a minimum, maintain and operate an unstaffed surveillance system in a secured location whereby the areas under surveillance are continually recorded.				15(b)(1) For Tier A, the surveillance system must be maintained and operated from a secured location, such as a locked cabinet. For Tiers B and C, the surveillance system must be maintained and operated from a staffed surveillance operation room(s).	543.21(b)(1) For Tier A, the surveillance system must be maintained and operated from a secured location, such as a locked cabinet.			
2	For Tier B and C, The surveillance system shall be maintained and operated from a staffed surveillance room and shall provide surveillance over gaming areas.		542.33(a) <b>The surveillance system shall</b> be maintained and operated from a staffed surveillance room and shall provide surveillance over gaming areas.	542.43(a) <b>The surveillance system shall</b> be maintained and operated from a staffed surveillance room and shall provide surveillance over gaming areas.	15(b)(1) For Tier A, the surveillance system must be maintained and operated from a secured location, such as a locked cabinet. For Tiers B and C, the surveillance system must be maintained and operated from a staffed surveillance operation room(s).	543.21(b)(1) For Tiers B and C, the surveillance system must be maintained and operated from a staffed surveillance operation room(s). 543.21(b)(1)				For Tier B and C, The surveillance system shall be maintained and operated from a staffed surveillance operation room(s) and shall provide surveillance over gaming areas.
3	<b>Supervision.</b> Supervision must be provided as needed for surveillance by an agent(s) with authority equal to or greater than those being supervised.				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) Supervision must be provided as needed for surveillance by an agent(s) with authority equal to or greater than those being supervised.				<del>Supervision. Supervision must be provided as needed for surveillance by an agent(s) with authority equal to or greater than those being supervised.</del>
B	Location									
	The entrance to the surveillance room shall be located so that it is not readily accessible by either gaming operation employees who work primarily on the casino floor, or the general public.	542.23(b) <b>The entrance to the secured location shall</b> be located so that it is not readily accessible by either gaming operation employees who work primarily on the casino floor, or the general public.	542.33(b) <b>The entrance to the surveillance room shall</b> be located so that it is not readily accessible by either gaming operation employees who work primarily on the casino floor, or the general public.	542.43(b) <b>The entrance to the surveillance room shall</b> be located so that it is not readily accessible by either gaming operation employees who work primarily on the casino floor, or the general public.						
C	Access									Access
1	Access to the secured room or surveillance room, as appropriate, shall be limited to surveillance personnel, designated employees, and other persons authorized in accordance with the surveillance department policy. Such policy shall be approved by the CNGC. The surveillance department shall maintain a sign-in log of other authorized persons entering the surveillance room. Such policy shall be approved by the CNGC. The surveillance department shall maintain a sign-in log of other authorized persons entering the surveillance room.	542.23(c) <b>Access to the secured location shall</b> be limited to surveillance personnel, designated employees, and other persons authorized in accordance with the surveillance department policy. Such policy shall be approved by the Tribal gaming regulatory authority.	542.33(c) <b>Access to the surveillance room shall</b> be limited to surveillance personnel, designated employees, and other persons authorized in accordance with the surveillance department policy. Such policy shall be approved by the Tribal gaming regulatory authority. The surveillance department shall maintain a sign-in log of other authorized persons entering the surveillance room.	542.43(c) <b>Access to the surveillance room shall</b> be limited to surveillance personnel, designated employees, and other persons authorized in accordance with the surveillance department policy. Such policy shall be approved by the Tribal gaming regulatory authority. The surveillance department shall maintain a sign-in log of other authorized persons entering the surveillance room.	15(b)(2)(3)(4) The surveillance operation room(s) must be secured to prevent unauthorized entry. (3) Access to the surveillance operation room(s) must be limited to surveillance agents and other authorized persons. (4) Surveillance operation room(s) access logs must be maintained.	543.21(b)(2)(3)(4) The surveillance operation room(s) must be secured to prevent unauthorized entry. (3) Access to the surveillance operation room(s) must be limited to surveillance agents and other authorized persons. (4) Surveillance operation room(s) access logs must be maintained.				
D	Training									

REF	Section 22 - Surveillance	542.23	542.33	542.43	543 Guidance Bulletin No. 2018-3	543	Tribal - State Compact	Off-Track Wagering Compact	REF	Recommended Revisions
1	The surveillance department shall strive to ensure staff is trained in the use of the equipment, knowledge of the games, and house rules.	542.23(e) <b>The surveillance department shall</b> strive to ensure staff is trained in the use of the equipment, knowledge of the games, and house rules.	542.33(f) <b>The surveillance department shall</b> strive to ensure staff is trained in the use of the equipment, knowledge of the games, and house rules.	542.43(g) <b>The surveillance department shall</b> strive to ensure staff is trained in the use of the equipment, knowledge of the games, and house rules.	15(b)(8) All surveillance agents must be trained in the use of the equipment, games, and house rules.	543.21(b)(8) All surveillance agents must be trained in the use of the equipment, games, and house rules.				The surveillance department <del>shall strive to ensure</del> staff <del>is</del> <b>must be</b> trained in the use of the equipment, knowledge of the games, and house rules.
E	Reporting									
1	CNGC-approved procedures must be implemented for reporting suspected crimes and suspicious activities.				15(d) Reporting requirements. TGRA approved procedures must be implemented for reporting suspected crimes and suspicious activity.	543.21(d) Reporting requirements. TGRA-approved procedures must be implemented for reporting suspected crimes and suspicious activity.				
<b>22.3</b>	<b>Equipment</b>									
A	For Tier A, controls must be established and procedures implemented that include the following equipment standards:				15(b) Surveillance equipment and control room(s). Controls must be established and procedures implemented that include the following:					
1	The surveillance system must be maintained and operated from a secured location, such as a locked cabinet. The surveillance system shall include date and time generators that possess the capability to accurately record and display the date and time of recorded events on video and/or digital recordings. The displayed date and time shall not significantly obstruct the recorded view.	542.23(d) <b>The surveillance system shall</b> include date and time generators that possess the capability to display the date and time of recorded events on video and/or digital recordings. The displayed date and time shall not significantly obstruct the recorded view.	542.33(e) <b>The surveillance system shall</b> include date and time generators that possess the capability to display the date and time of recorded events on video and/or digital recordings. The displayed date and time shall not significantly obstruct the recorded view.	542.43(f) <b>The surveillance system shall</b> include date and time generators that possess the capability to display the date and time of recorded events on video and/or digital recordings. The displayed date and time shall not significantly obstruct the recorded view.	15(b)(1) For Tier A, the surveillance system must be maintained and operated from a secured location, such as a locked cabinet. For Tiers B and C, the surveillance system must be maintained and operated from a staffed surveillance operation room(s).  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)(1) For Tier A, the surveillance system must be maintained and operated from a secured location, such as a locked cabinet. For Tiers B and C, the surveillance system must be maintained and operated from a staffed surveillance operation room(s).  543.21(b)(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.				The surveillance system must be maintained and operated <del>from</del> from a secured location, such as a locked cabinet. The surveillance system <del>shall</del> <b>must</b> include date and time generators that <del>possess-the-capability-to</del> accurately record and display the date and time of recorded events on video and/or digital recordings. The displayed date and time shall not significantly obstruct the recorded view.
2	Each camera required by the standards in this Section shall be installed in a manner that will prevent it from being readily obstructed, tampered with, or disabled by patrons or staff.	542.23(f) <b>Each camera required by the standards in this section shall</b> be installed in a manner that will prevent it from being readily obstructed, tampered with, or disabled by customers or employees.	542.33(g) <b>Each camera required by the standards in this section shall</b> be installed in a manner that will prevent it from being readily obstructed, tampered with, or disabled by customers or employees.	542.43(h) <b>Each camera required by the standards in this section shall</b> be installed in a manner that will prevent it from being readily obstructed, tampered with, or disabled by customers or employees.	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) 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.				
3	Each camera required by the standards in this Section shall possess the capability of having its picture recorded. The surveillance system shall include sufficient numbers of recorders to simultaneously record multiple gaming and count room activities, and record the views of all dedicated cameras and motion activated dedicated cameras.	542.23(g) <b>Each camera required by the standards in this section shall</b> possess the capability of having its picture recorded. The surveillance system shall include sufficient numbers of recorders to simultaneously record multiple gaming and count room activities, and record the views of all dedicated cameras and motion activated dedicated cameras.	542.33(h) <b>Each camera required by the standards in this section shall</b> possess the capability of having its picture displayed on a monitor and recorded. The surveillance system shall include sufficient numbers of monitors and recorders to simultaneously display and record multiple gaming and count room activities, and record the views of all dedicated cameras and motion activated dedicated cameras.	542.43(i) <b>Each camera required by the standards in this section shall</b> possess the capability of having its picture displayed on a monitor and recorded. The surveillance system shall include sufficient numbers of monitors and recorders to simultaneously display and record multiple gaming and count room activities, and record the views of all dedicated cameras and motion activated dedicated cameras.	15(b)(10)(ii)(iii)(iv) Include sufficient numbers of recording devices to record the views of all cameras required by this section; (iii) Record all camera views; and (iv) For Tier B and C only, include sufficient numbers of monitors to simultaneously display gaming and count room activities.	543.21(b)(10)(i-iv) The surveillance system must: Have the capability to display all camera views on a monitor; (ii) Include sufficient numbers of recording devices to record the views of all cameras required by this section; (iii) Record all camera views; and (iv) For Tier B and C only, include sufficient numbers of monitors to simultaneously display gaming and count room activities.				Each camera required by the standards in this Section shall possess the capability of having its picture recorded. The surveillance system shall include sufficient numbers <del>of monitors and</del> of recorders to simultaneously record multiple gaming and count room activities, and record the views of all dedicated cameras and motion activated dedicated cameras.
4	The Surveillance room equipment shall have total override capability over all other satellite surveillance equipment located outside the surveillance operation room.		542.33(d) <b>Surveillance room equipment shall</b> have total override capability over all other satellite surveillance equipment located outside the surveillance room.	542.43(d) <b>Surveillance room equipment shall</b> have total override capability over all other satellite surveillance equipment located outside the surveillance room.	15(b)(5) Surveillance operation room equipment must have total override capability over all other satellite surveillance equipment.	543.21(b)(5) Surveillance operation room equipment must have total override capability over all other satellite surveillance equipment.				The Surveillance <del>operation</del> room equipment shall have total override capability over all other satellite surveillance equipment located outside the surveillance operation room.
5	In the event of power loss to the surveillance system, alternative security procedures, such as additional supervisory/managerial or security personnel, must be implemented immediately.				15(b)(6)(i) Power loss to the surveillance system: For Tier A, in the event of power loss to the surveillance system, alternative security procedures, such as additional supervisory or security agents, must be implemented immediately.	543.21(b)(6)(i) Power loss to the surveillance system: For Tier A, in the event of power loss to the surveillance system, alternative security procedures, such as additional supervisory or security agents, must be implemented immediately.				
6	The surveillance system must have the capability to display all camera views on a monitor.		542.33(h) <b>Each camera required by the standards in this section shall</b> possess the capability of having its picture displayed on a monitor and recorded. The surveillance system shall include sufficient numbers of monitors and recorders to simultaneously display and record multiple gaming and count room activities, and record the views of all dedicated cameras and motion activated dedicated cameras.	542.43(i) <b>Each camera required by the standards in this section shall</b> possess the capability of having its picture displayed on a monitor and recorded. The surveillance system shall include sufficient numbers of monitors and recorders to simultaneously display and record multiple gaming and count room activities, and record the views of all dedicated cameras and motion activated dedicated cameras.	15(b)(10)(i) The surveillance system must: Have the capability to display all camera views on a monitor;	543.21(b)(10)(i-iv) The surveillance system must: Have the capability to display all camera views on a monitor; (ii) Include sufficient numbers of recording devices to record the views of all cameras required by this section; (iii) Record all camera views; and (iv) For Tier B and C only, include sufficient numbers of monitors to simultaneously display gaming and count room activities.				



REF		542.23	542.33	542.43	543 Guidance	543	Tribal - State Compact	Off-Track Wagering Compact	REF	Recommended Revisions
	<b>Section 22 - Surveillance</b>				<b>Bulletin No. 2018-3</b>					
B	For Tier B and C – in addition to Tier A standards listed above, the following shall apply:				15(b) Surveillance equipment and control room(s). Controls must be established and procedures implemented that include the following:					
1	The surveillance system must be maintained and operated from a staffed surveillance operation room(s). The surveillance system shall include sufficient numbers of monitors to simultaneously display gaming and count room activities.		542.33(a) <b>The surveillance system shall</b> be maintained and operated from a staffed surveillance room and shall provide surveillance over gaming areas.		15(b)(1) For Tier A, the surveillance system must be maintained and operated from a secured location, such as a locked cabinet. For Tiers B and C, the surveillance system must be maintained and operated from a staffed surveillance operation room(s).  5(b)(10)(iv) For Tier B and C only, include sufficient numbers of monitors to simultaneously display gaming and count room activities.					
2	In the event of power loss to the surveillance system, an auxiliary or backup power source shall be available and capable of providing immediate restoration of power to all elements of the surveillance system that enable Surveillance personnel to observe the table games remaining open for play and <b>all areas</b> covered by dedicated cameras. For Tier C, auxiliary or backup power sources such as a UPS System, backup generator, or an alternate utility supplier, will satisfy this requirement.			542.43(e) <b>In the event of power loss to the surveillance system, an auxiliary or backup power source shall</b> be available and capable of providing immediate restoration of power to all elements of the surveillance system that enable surveillance personnel to observe the table games remaining open for play and all areas covered by dedicated cameras. Auxiliary or backup power sources such as a UPS System, backup generator, or an alternate utility supplier, satisfy this requirement.	15(b)(6)(ii) For Tier B and C, in the event of power loss to the surveillance system, an auxiliary or backup power source must be available and capable of providing immediate restoration of power to the surveillance system to ensure that surveillance agents can observe all areas covered by dedicated cameras.	543.21(b)(6)(ii) For Tier B and C, in the event of power loss to the surveillance system, an auxiliary or backup power source must be available and capable of providing immediate restoration of power to the surveillance system to ensure that surveillance agents can observe all areas covered by dedicated cameras.				
<b>22.4</b>	<b>Surveillance Activity Logs</b>		<b>(y) Surveillance Log.</b>							
A	Logs must be maintained and demonstrate the following:				15(f) Logs. Logs must be maintained and demonstrate the following:	543.21(f) Logs must be maintained and demonstrate the following:				
1	Compliance with the storage, identification, and retention standards required in this section;				15(f)(1) Compliance with the storage, identification, and retention standards required in this section;	543.21(f)(1) Compliance with the storage, identification, and retention standards required in this section;				
2	Each malfunction and repair of the surveillance system as defined in this section; and				15(f)(2) Each malfunction and repair of the surveillance system as defined in this section; and	543.21(f)(2) Each malfunction and repair of the surveillance system as defined in this section; and				
3	Activities performed by surveillance agents as required by the controls in this section.				15(f)(3) Activities performed by surveillance agents as required by the controls in this section.	543.21(f)(3) Activities performed by surveillance agents as required by the controls in this section.				
B	For Tiers B and C, Surveillance personnel shall maintain a log of all surveillance activities. Such log shall be maintained by Surveillance operation room personnel and shall be stored securely within the Surveillance department. At a minimum, the following information shall be recorded in a surveillance log:		542.33(y)(1)(2)(3) <b>Surveillance personnel shall</b> maintain a log of all surveillance activities. (2) <b>Such log shall</b> be maintained by surveillance room personnel and shall be stored securely within the surveillance department. (3) <b>At a minimum, the following information shall</b> be recorded in a surveillance log:	542.43(z)(1)(2)(3) <b>Surveillance personnel shall</b> maintain a log of all surveillance activities. (2) <b>Such log shall</b> be maintained by surveillance room personnel and shall be stored securely within the surveillance department. (3) <b>At a minimum, the following information shall</b> be recorded in a surveillance log:						<del>For Tiers B and C,</del> Surveillance personnel shall maintain a log of all surveillance activities. Such log shall be maintained by Surveillance operation room personnel and shall be stored securely within the Surveillance department. At a minimum, the following information shall be recorded in a surveillance log:
1	Date;		542.33(y)(3)(i) Date;	542.43(z)(3)(i) Date;						10(a)(5)(b) Date;
2	Time commenced and terminated;		542.33(y)(3)(ii) Time commenced and terminated;	542.43(z)(3)(ii) Time commenced and terminated;						10(a)(5)(c) Time;

REF	542.23	542.33	542.43	543 Guidance	543	Tribal - State Compact	Off-Track Wagering Compact	REF	Recommended Revisions
	<b>Section 22 - Surveillance</b>			<b>Bulletin No. 2018-3</b>					
3	Activity observed or performed; and,		542.33(y)(3)(iii) Activity observed or performed; and	542.43(z)(3)(iii) Activity observed or performed; and					10(a)(5)(a-e) <b>Cherokee Nation Gaming Commission.</b> The Cherokee Nation Gaming Commission shall assure or have responsibility for: (5) recording any and all unusual occurrences Each incident either regard to materiality shall be assigned a sequential number, and at a minimum the following information shall be recorded in indeilible inck in a bound sequentially page numbered notebook from which pages cannot be removed without omission of page number. An equivalent means of electronically storing the acquired data methods will be acceptable in lieu of the manual recording of data as set forth in this subsection. Each occurrence shall be: (a) Assigned number; (b) Date; (c) Time; (d) Nature of incident; (e) Person involved in the incident.
4	The name or license credential number of each person who initiates, performs, or supervises the surveillance.		542.33(y)(3)(iv) The name or license credential number of each person who initiates, performs, or supervises the surveillance.	542.43(z)(3)(iv) The name or license credential number of each person who initiates, performs, or supervises the surveillance.					
C	Surveillance personnel shall also record a summary of the results of the surveillance of any suspicious activity. This summary may be maintained in a separate log.		542.33(y)(4) <b>Surveillance personnel shall</b> also record a summary of the results of the surveillance of any suspicious activity. This summary may be maintained in a separate log.	542.43(z)(4) <b>Surveillance personnel shall</b> also record a summary of the results of the surveillance of any suspicious activity. This summary may be maintained in a separate log.					
D	Surveillance logs shall be maintained by the gaming operation and made available for inspection by the SCA for no less than three (3) years from the date generated. Surveillance logs may, at the discretion of the gaming operation, be destroyed if no incident has been reported within one (1) year following the date such records were made. Records shall include video tapes and any other storage media.					5(C) Records. In addition to other records required to be maintained herein, the enterprise or tribe shall maintain the following records related to implementation of this Compact in permanent form and as written or entered, whether manually or by computer, and which shall be maintained by the enterprise and made available for inspection by the SCA for no less than three (3) years from the date generated:  5(C)(1) A log recording all surveillance activities in the monitoring room of the facility, including, but not limited to, surveillance records kept in the normal course of enterprise operations and in accordance with industry standards; provided, notwithstanding anything to the contrary herein, surveillance records may, at the discretion of the enterprise, be destroyed if no incident has been reported within one (1) year following the date such records were made. Records, as used in this Compact, shall include video tapes and any other storage media;			
<b>22.5</b>	<b>Malfunction and Repair</b>								
A	Malfunction and Repair Log	<b>Malfunction and repair log.</b>							
1	Surveillance personnel shall maintain a log or alternative procedure approved by the CNGC that documents each malfunction and repair of the surveillance system as defined in this Section.	542.23(r)(1) <b>Surveillance personnel shall</b> maintain a log or alternative procedure approved by the Tribal gaming regulatory authority that documents each malfunction and repair of the surveillance system as defined in this section.	542.33(x)(1) <b>Surveillance personnel shall</b> maintain a log or alternative procedure approved by the Tribal gaming regulatory authority that documents each malfunction and repair of the surveillance system as defined in this section.	542.43(y)(1) <b>Surveillance personnel shall</b> maintain a log or alternative procedure approved by the Tribal gaming regulatory authority that documents each malfunction and repair of the surveillance system as defined in this section.			5(C)(3) Records. In addition to other records required to be maintained herein, the enterprise or tribe shall maintain the following records related to implementation of this Compact in permanent form and as written or entered, whether manually or by computer, and which shall be maintained by the enterprise and made available for inspection by the SCA for no less than three (3) years from the date generated: (3) Maintenance logs for all covered games gaming equipment used by the enterprise;		

REF	Section 22 - Surveillance	542.23	542.33	542.43	543 Guidance Bulletin No. 2018-3	543	Tribal - State Compact	Off-Track Wagering Compact	REF	Recommended Revisions
2	The log shall state the time, date, and nature of each malfunction, the efforts expended to repair the malfunction, and the date of each effort, the reasons for any delays in repairing the malfunction, the date the malfunction is repaired, and where applicable, any alternative security measures that were taken.	542.23(r)(2) <b>The log shall</b> state the time, date, and nature of each malfunction, the efforts expended to repair the malfunction, and the date of each effort, the reasons for any delays in repairing the malfunction, the date the malfunction is repaired, and where applicable, any alternative security measures that were taken.	542.33(x)(2) <b>The log shall</b> state the time, date, and nature of each malfunction, the efforts expended to repair the malfunction, and the date of each effort, the reasons for any delays in repairing the malfunction, the date the malfunction is repaired, and where applicable, any alternative security measures that were taken.	542.43(y)(2) <b>The log shall</b> state the time, date, and nature of each malfunction, the efforts expended to repair the malfunction, and the date of each effort, the reasons for any delays in repairing the malfunction, the date the malfunction is repaired, and where applicable, any alternative security measures that were taken.						
B	In the event of a dedicated camera malfunction, the operation and/or the Surveillance department shall immediately, upon identification of the malfunction, provide alternative camera coverage or other security measures, such as additional supervisory or security personnel, to protect the subject activity.	542.23(h)(1) <b>In the event of a dedicated camera malfunction, the gaming operation and/or the surveillance department shall</b> , upon identification of the malfunction, provide alternative camera coverage or other security measures, such as additional supervisory or security personnel, to protect the subject activity.	542.33(i)(1) <b>In the event of a dedicated camera malfunction, the gaming operation and/or surveillance department shall</b> immediately provide alternative camera coverage or other security measures, such as additional supervisory or security personnel, to protect the subject activity.	542.43(j)(1) <b>In the event of a dedicated camera malfunction, the gaming operation and/or the surveillance department shall</b> immediately provide alternative camera coverage or other security measures, such as additional supervisory or security personnel, to protect the subject activity.	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) If a dedicated camera malfunctions, alternative security procedures, such as additional supervisory or security agents, must be implemented immediately.				
C	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. The CNGC shall be notified of any camera(s) that has malfunctioned for more than twenty-four (24) hours and the alternative security measures being implemented.	542.23(h) <b>Reasonable effort shall</b> be made to repair each malfunction of surveillance system equipment required by the standards in this section within seventy-two (72) hours after the malfunction is discovered. The Tribal gaming regulatory authority shall be notified of any camera(s) that has malfunctioned for more than twenty-four (24) hours.	542.33(i) <b>Reasonable effort shall</b> be made to repair each malfunction of surveillance system equipment required by the standards in this section within seventy-two (72) hours after the malfunction is discovered. The Tribal gaming regulatory authority shall be notified of any camera(s) that has malfunctioned for more than twenty-four (24) hours.	542.43(j) <b>Reasonable effort shall</b> be made to repair each malfunction of surveillance system equipment required by the standards in this section within seventy-two (72) hours after the malfunction is discovered. The Tribal gaming regulatory authority shall be notified of any camera(s) that has malfunctioned for more than twenty-four (24) hours.	15(b)(11)(ii) 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. (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) 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. (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.				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. The CNGC shall be notified of any <b>surveillance system and/or camera(s)</b> that <b>has</b> have malfunctioned for more than twenty-four (24) hours and the alternative security measures being implemented.
22.6	<b>Video/Digital Records and Retention</b>	<b>(p) Video recording and/or digital record retention.</b>	<b>(v) Video recording and/or digital record retention.</b>	<b>(w) Video recording and/or digital record retention.</b>						
					§15(e) Recording retention. Controls must be established and procedures implemented that include the following:	543.21(e) <i>Recording retention.</i> Controls must be established and procedures implemented that include the following:				Controls must be established and procedures implemented that include the following:
A	All video recordings and/or digital records of coverage provided by the dedicated cameras or motion-activated dedicated cameras required by the standards in this section shall be retained for a minimum of seven (7) days.	542.23(p)(1) <b>All video recordings and/or digital records of coverage provided by the dedicated cameras or motion-activated dedicated cameras required by the standards in this section shall be retained for a minimum of seven (7) days.</b>	542.33(v)(1) <b>All video recordings and/or digital records of coverage provided by the dedicated cameras or motion-activated dedicated cameras required by the standards in this section shall be retained for a minimum of seven (7) days.</b>	542.43(w)(1) <b>All video recordings and/or digital records of coverage provided by the dedicated cameras or motion-activated dedicated cameras required by the standards in this section shall be retained for a minimum of seven (7) days.</b>	15(e)(1) All recordings required by this section must be retained for a minimum of seven days; and	543.21(e)(1) All recordings required by this section must be retained for a minimum of seven days; and			A	
B	A video library log, or comparable alternative procedure approved by the CNGC, shall be maintained to demonstrate compliance with the storage, identification, and retention standards required in this Section.	542.23(q) <b>Video library log.</b> A video library log, or comparable alternative procedure approved by the Tribal gaming regulatory authority, shall be maintained to demonstrate compliance with the storage, identification, and retention standards required in this section.	542.33(w) <b>Video library log.</b> A video library log, or comparable alternative procedure approved by the Tribal gaming regulatory authority, shall be maintained to demonstrate compliance with the storage, identification, and retention standards required in this section.	542.43(x) <b>Video library log.</b> A video library log, or comparable alternative procedure approved by the Tribal gaming regulatory authority, shall be maintained to demonstrate compliance with the storage, identification, and retention standards required in this section.					B	
C	Recordings involving suspected or confirmed gaming crimes, unlawful activity, or detentions by security personnel, must be copied and retained for a time period, not less than one year.	542.23(p)(2) <b>Recordings involving</b> suspected or confirmed gaming crimes, unlawful activity, or detentions by security personnel, must be retained for a minimum of thirty (30) days.	542.33(v)(2) <b>Recordings involving</b> suspected or confirmed gaming crimes, unlawful activity, or detentions by security personnel, must be retained for a minimum of thirty (30) days.	542.43(w)(2) <b>Recordings involving</b> suspected or confirmed gaming crimes, unlawful activity, or detentions by security personnel, must be retained for a minimum of thirty (30) days.	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) 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.			C	Recordings involving suspected or confirmed <b>gaming</b> crimes, <b>suspicious activity</b> , unlawful activity, or detentions by security personnel, must be copied and retained for a time period, not less than one year.
D	Duly authenticated copies of video recordings and/or digital records shall be provided to the CNGC upon request.	542.23(p)(3) <b>Duly authenticated copies</b> of video recordings and/or digital records shall be provided to the Commission upon request.	542.33(v)(3) <b>Duly authenticated</b> copies of video recordings and/or digital records shall be provided to the Commission upon request.	542.43(w)(3) <b>Duly authenticated copies</b> of video recordings and/or digital records shall be provided to the Commission upon request.					D	
22.7	<b>Bingo</b>	<b>(i) Bingo.</b>	<b>(j) Bingo.</b>	<b>(k) Bingo.</b>						

REF		542.23	542.33	542.43	543 Guidance	543	Tribal - State Compact	Off-Track Wagering Compact	REF	Recommended Revisions
	<b>Section 22 - Surveillance</b>				<b>Bulletin No. 2018-3</b>					
A	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.	542.23(i) The surveillance system shall record the bingo ball drawing device, the game board, and the activities of the employees responsible for drawing, calling, and entering the balls drawn or numbers selected.								
B	The surveillance system shall possess the capability to monitor the bingo ball drawing device or random number generator, which shall be recorded during the course of the drawing by a dedicated camera with sufficient clarity to identify the balls drawn or numbers selected.		542.33(j)(1) <b>The surveillance system shall</b> possess the capability to monitor the bingo ball drawing device or random number generator, which shall be recorded during the course of the draw by a dedicated camera with sufficient clarity to identify the balls drawn or numbers selected.	542.43(k)(1) <b>The surveillance system shall</b> possess the capability to monitor the bingo ball drawing device or random number generator, which shall be recorded during the course of the draw by a dedicated camera with sufficient clarity to identify the balls drawn or numbers selected.						
C	The surveillance system shall monitor and record the game board and the activities of the employees responsible for drawing, calling, and entering the balls drawn or numbers selected.	542.23(i) <b>Bingo.</b> The surveillance system shall record the bingo ball drawing device, the game board, and the activities of the employees responsible for drawing, calling, and entering the balls drawn or numbers selected.	542.33(j)(2) <b>The surveillance system shall</b> monitor and record the game board and the activities of the employees responsible for drawing, calling, and entering the balls drawn or numbers selected.	542.43(k)(2) <b>The surveillance system shall</b> monitor and record the game board and the activities of the employees responsible for drawing, calling, and entering the balls drawn or numbers selected.						The surveillance system shall monitor and record <b>the drawing device</b> , the game board, and the activities of the employees responsible for drawing, calling, and entering the balls drawn or numbers selected.
<b>22.8</b>	<b>Gaming Machines</b>	<b>(n) Gaming machine.</b>	<b>(q) Gaming machines.</b>	<b>(r) Gaming machines.</b>						
A	Except as otherwise provided in paragraphs 22.8 (B) and (C) 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:	543.23(n)(1) <b>Except as otherwise provided in paragraphs (n)(2) and (n)(3) of this section, gaming machines offering a payout of more than \$250,000 shall</b> be recorded by a dedicated camera(s) to provide coverage of:	542.33(q)(1) Except as otherwise provided in paragraphs (q)(2) and (q)(3) of this section, gaming machines offering a payout of more than \$250,000 shall be monitored and recorded by a dedicated camera(s) to provide coverage of:	542.43(r)(1) <b>Except as otherwise provided in paragraphs (r)(2) and (r)(3) of this section, gaming machines offering a payout of more than \$250,000 shall</b> be monitored and recorded by a dedicated camera(s) to provide coverage of:	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:	543.21(c)(1) <b>Additional surveillance requirements.</b> With regard to the following functions, controls must also include: (1) Surveillance of the progressive prize meters for Class II gaming systems at the following thresholds:	Payout from the conduct of all covered games; Part 5(C)(2)			
1	All customers and employees at the gaming machine, and	543.23(n)(1)(i) All customers and employees at the gaming machine; and	542.33(q)(1)(i) All customers and employees at the gaming machine, and	542.23(r)(1)(i) All customers and employees at the gaming machine, and	15(c)(2)(i)(A) All customers and employees at the gaming machine, and					All <del>customers</del> patrons and employees at the gaming machine, and
2	The face of the gaming machine, with sufficient clarity to identify the payout line(s) of the gaming machine.	543.23(n)(1)(ii) The face of the gaming machine, with sufficient clarity to identify the payout line(s) of the gaming machine.	542.33(q)(1)(ii) The face of the gaming machine, with sufficient clarity to identify the payout line(s) of the gaming machine.	542.23(r)(1)(ii) The face of the gaming machine, with sufficient clarity to identify the payout line(s) of the gaming machine.	15(c)(2)(i)(B) The face of the gaming machine, with sufficient clarity to identify the payout line(s) of the gaming machine.					
B	In-house progressive gaming machines offering a base payout amount (jackpot reset amount) of more than One Hundred Thousand Dollars (\$100,000.00) shall be recorded by a dedicated camera(s) to provide coverage of:	543.23(n)(2) <b>In house progressive machine.</b> In-house progressive gaming machines offering a base payout amount (jackpot reset amount) of more than \$100,000 shall be recorded by a dedicated camera(s) to provide coverage of:	542.33(q)(2) <b>In-house progressive machine.</b> In-house progressive gaming machines offering a base payout amount (jackpot reset amount) of more than \$100,000 shall be monitored and recorded by a dedicated camera(s) to provide coverage of:	542.43(r)(2) <b>In-house progressive machine.</b> In-house progressive gaming machines offering a base payout amount (jackpot reset amount) of more than \$100,000 shall be monitored and recorded by a dedicated camera(s) to provide coverage of:	15(c)(1)(ii) In-house progressives with a reset amount of \$250,000.	543.21(c)(1)(ii) In-house progressives with a reset amount of \$250,000.				
1	All guests and employees at the gaming machine; and,	543.23(n)(2)(i) All customers and employees at the gaming machine; and	542.33(q)(2)(i) All customers and employees at the gaming machine; and	542.43(r)(2)(i) All customers and employees at the gaming machine; and						All <del>guests</del> patrons and employees at the gaming machine; and,
2	The face of the gaming machine, with sufficient clarity to identify the payout line(s) of the gaming machine.	543.23(n)(2)(ii) The face of the gaming machine, with sufficient clarity to identify the payout line(s) of the gaming machine.	542.33(q)(2)(ii) The face of the gaming machine, with sufficient clarity to identify the payout line(s) of the gaming machine.	542.23(r)(2)(ii) The face of the gaming machine, with sufficient clarity to identify the payout line(s) of the gaming machine.						
C	Wide-area progressive:									
1	Wide-area progressive gaming machines offering a base payout amount of One Million Dollars (\$1,000,000.00) or more and monitored by an independent vendor utilizing an on-line progressive computer system shall be recorded by a dedicated camera(s) to provide coverage of:	543.23(n)(3) <b>Wide-area progressive machines.</b> Wide-area progressive gaming machines offering a base payout amount of \$1 million or more and monitored by an independent vendor utilizing an on-line progressive computer system shall be recorded by a dedicated camera(s) to provide coverage of:	542.33(q)(3) <b>Wide-area progressive machine.</b> Wide-area progressive gaming machines offering a base payout amount of \$1 million or more and monitored by an independent vendor utilizing an on-line progressive computer system shall be recorded by a dedicated camera(s) to provide coverage of:	542.43(r)(3) <b>Wide-area progressive machine.</b> Wide-area progressive gaming machines offering a base payout amount of \$1 million or more and monitored by an independent vendor utilizing an on-line progressive computer system shall be recorded by a dedicated camera(s) to provide coverage of:	15(c)(1)(i) Wide area progressives with a reset amount of \$1 million; and	543.21(c)(1)(i) Wide area progressives with a reset amount of \$1 million; and				
a	All customers and employees at the gaming machine; and,	543.23(n)(3)(i) All customers and employees at the gaming machine; and	542.33(q)(3)(i) All customers and employees at the gaming machine; and	542.43(r)(3)(i) All customers and employees at the gaming machine; and						All <del>customers</del> -patrons and employees at the gaming machine; and,

REF		542.23	542.33	542.43	543 Guidance	543	Tribal - State Compact	Off-Track Wagering Compact	REF	Recommended Revisions
	<b>Section 22 - Surveillance</b>				<b>Bulletin No. 2018-3</b>					
b	The face of the gaming machine, with sufficient clarity to identify the payout line(s) of the gaming machine.	543.23(n)(3)(ii) The face of the gaming machine, with sufficient clarity to identify the payout line(s) of the gaming machine.	542.33(q)(3)(ii) The face of the gaming machine, with sufficient clarity to identify the payout line(s) of the gaming machine.	542.43(r)(3)(ii) The face of the gaming machine, with sufficient clarity to identify the payout line(s) of the gaming machine.						
D	Notwithstanding paragraph 22.8(A) of this Section, if the gaming machine is a progressive or multi-game machine, the CNGC, or the operations subject to the approval of the CNGC, may develop and implement alternative procedures to verify payouts.	543.23(n)(4) <b>Notwithstanding paragraph (n)(1) of this section, if the gaming machine is a multi-game machine,</b> the Tribal gaming regulatory authority, or the gaming operation subject to the approval of the Tribal gaming regulatory authority, may develop and implement alternative procedures to verify payouts.	542.33(q)(4) <b>Notwithstanding paragraph (q)(1) of this section, if the gaming machine is a multi-game machine,</b> the Tribal gaming regulatory authority, or the gaming operation subject to the approval of the Tribal gaming regulatory authority, may develop and implement alternative procedures to verify payouts.	542.43(r)(4) <b>Notwithstanding paragraph (r)(1) of this section, if the gaming machine is a multi-game machine,</b> the Tribal gaming regulatory authority, or the gaming operation subject to the approval of the Tribal gaming regulatory authority, may develop and implement alternative procedures to verify payouts.						
<b>22.9</b>	<b>Table Games</b>									
A	Except as otherwise provided in Section 22.11 below, the surveillance system of gaming operations operating four (4) or more table games shall provide at a minimum one (1) pan-tilt-zoom camera per two (2) tables and surveillance must be capable of taping:	542.23(l)(1) <b>Table games. Operations with four (4) or more table games.</b> Except as otherwise provided in paragraphs (l)(3), (l)(4), and (l)(5) of this section, the surveillance system of gaming operations operating four (4) or more table games shall provide at a minimum one (1) pan-tilt-zoom camera per two (2) tables and surveillance must be capable of taping:	542.33(o)(1) <b>Table games. Operations with four (4) or more table games.</b> Except as otherwise provided in paragraphs (o)(3), (o)(4), and (o)(5) of this section, the surveillance system of gaming operations operating four (4) or more table games shall provide at a minimum one (1) pan-tilt-zoom camera per two (2) tables and surveillance must be capable of taping:	542.43(p)(1) <b>Table games. Operations with four (4) or more table games.</b> Except as otherwise provided in paragraphs (p)(3), (p)(4), and (p)(5) of this section, the surveillance system of gaming operations operating four (4) or more table games shall provide at a minimum one (1) pan-tilt-zoom camera per two (2) tables and surveillance must be capable of taping:	15(c)(4)(i) Except for table game tournaments, a dedicated camera(s) with sufficient clarity must be used to provide:					Except as otherwise provided in Section 22.11 below, the surveillance system of gaming operations operating four (4) or more table games shall provide at a minimum a <b>dedicated camera(s)</b> , one (1) pan-tilt-zoom camera per two (2) tables, and surveillance must be capable of taping:
1	With sufficient clarity to identify customers and dealers; and,	542.23(l)(1)(i) With sufficient clarity to identify customers and dealers; and	542.33(o)(1)(i) With sufficient clarity to identify customers and dealers; and	542.43(p)(1)(i) With sufficient clarity to identify customers and dealers; and	15(c)(4)(i)(B) An overview of table game activities, including patrons and dealers.					With sufficient clarity to identify <b>customers patrons</b> and dealers; and,
2	With sufficient coverage and clarity to simultaneously view the table bank and determine the configuration of wagers, card values, and game outcome.	542.23(l)(1)(ii) With sufficient coverage and clarity to simultaneously view the table bank and determine the configuration of wagers, card values, and game outcome.	542.33(o)(1)(ii) With sufficient coverage and clarity to simultaneously view the table bank and determine the configuration of wagers, card values, and game outcome.	542.43(p)(1)(ii) With sufficient coverage and clarity to simultaneously view the table bank and determine the configuration of wagers, card values, and game outcome.	15(c)(4)(i)(A) An overview of the activities on each table surface, including card faces and cash and/or cash equivalents; and					
B	One (1) dedicated camera per table and one (1) PTZ camera per four (4) tables may be an acceptable alternative procedure to satisfy the requirements of subsection (A) in this standard.	542.23(l)(1)(iii) One (1) dedicated camera per table and one (1) pan-tilt-zoom camera per four (4) tables may be an acceptable alternative procedure to satisfy the requirements of this paragraph.	542.33(o)(1)(iii) One (1) dedicated camera per table and one (1) pan-tilt-zoom camera per four (4) tables may be an acceptable alternative procedure to satisfy the requirements of this paragraph.	542.43(p)(1)(iii) One (1) dedicated camera per table and one (1) pan-tilt-zoom camera per four (4) tables may be an acceptable alternative procedure to satisfy the requirements of this paragraph.						
C	The surveillance system of operations operating three (3) or fewer table games shall:	542.23(l)(2) <b>Operations with three (3) or fewer table games.</b> The surveillance system of gaming operations operating three (3) or fewer table games shall:	542.33(o)(2) <b>Operations with three (3) or fewer table games.</b> The surveillance system of gaming operations operating three (3) or fewer table games shall:	542.43(p)(2) <b>Operations with three (3) or fewer table games.</b> The surveillance system of gaming operations operating three (3) or fewer table games shall:	15(c)(4)(i) Except for table game tournaments, a dedicated camera(s) with sufficient clarity must be used to provide:					
1	Comply with the requirements of paragraph 23.12 (A) of this Section; or	542.23(l)(2)(i) Comply with the requirements of paragraph (l)(1) of this section; or	542.33(o)(2)(i) Comply with the requirements of paragraph (o)(1) of this section; or	542.43(p)(2)(i) Comply with the requirements of paragraph (p)(1) of this section; or	15(c)(4)(i) Except for table game tournaments, a dedicated camera(s) with sufficient clarity must be used to provide:					Comply with the requirements of paragraph <b>23.12 22.9(A)</b> of this Section; or
2	Have one (1) overhead camera at each table.	542.23(l)(ii) Have one (1) overhead camera at each table.	542.33(o)(2)(ii) Have one (1) overhead camera at each table.	542.43(p)(2)(ii) Have one (1) overhead camera at each table.	15(c)(4)(i) Except for table game tournaments, a dedicated camera(s) with sufficient clarity must be used to provide:					Have one (1) <b>overhead dedicated</b> camera at each table.
D	Progressive table games with a guaranteed base jackpot of Twenty-five Thousand Dollars (\$25,000.00) or more shall be recorded and monitored by dedicated cameras that provide coverage of the following:	542.23(m) <b>Progressive table games. Progressive table games with a progressive jackpot of \$25,000 or more shall be recorded by dedicated cameras that provide coverage of:</b>	542.33(p)(1) <b>Progressive table games. Progressive table games with a progressive jackpot of \$25,000 or more shall be monitored and recorded by dedicated cameras that provide coverage of:</b>	542.43(q)(1) <b>Progressive table games. Progressive table games with a progressive jackpot of \$25,000 or more shall be monitored and recorded by dedicated cameras that provide coverage of:</b>	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:					
1	The table surface sufficient that the card values and card suits can be clearly identified.	542.23(m)(i) The table surface, sufficient that the card values and card suits can be clearly identified;	542.33(p)(1)(i) The table surface, sufficient that the card values and card suits can be clearly identified;	542.43(q)(1)(i) The table surface, sufficient that the card values and card suits can be clearly identified;	15(c)(4)(iii)(A)(1) The table surface, sufficient that the card values and card suits can be clearly identified;					
2	An overall view of the entire table with sufficient clarity to identify customers and dealers.	542.23(m)(ii) An overall view of the entire table with sufficient clarity to identify customers and dealer; and	542.33(p)(1)(ii) An overall view of the entire table with sufficient clarity to identify customers and dealer; and	542.43(q)(1)(ii) An overall view of the entire table with sufficient clarity to identify customers and dealer; and	15(c)(4)(iii)(A)(2) An overall view of the entire table with sufficient clarity to identify customers and dealer; and					An overall view of the entire table with sufficient clarity to identify <b>customers patrons</b> and dealers.
3	A view of the progressive meter jackpot amount. If several tables are linked to the same progressive jackpot meter, only one (1) meter need be recorded.	542.23(m)(iii) A view of the progressive meter jackpot amount. If several tables are linked to the same progressive jackpot meter, only one meter need be recorded.	542.33(p)(1)(iii) A view of the progressive meter jackpot amount. If several tables are linked to the same progressive jackpot meter, only one meter need be recorded.	542.43(q)(1)(iii) A view of the progressive meter jackpot amount. If several tables are linked to the same progressive jackpot meter, only one meter need be recorded.	15(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.					
<b>22.10</b>	<b>Card Games</b>		<b>(l) Progressive card games.</b>	<b>(l) Progressive card games.</b>						

REF		542.23	542.33	542.43	543 Guidance	543	Tribal - State Compact	Off-Track Wagering Compact	REF	Recommended Revisions
	<b>Section 22 - Surveillance</b>				<b>Bulletin No. 2018-3</b>					
A	Progressive card games with a progressive jackpot of \$25,000 or more shall be monitored and recorded by dedicated cameras that provide coverage of:		542.33(l)(1) <b>Progressive card games with a progressive jackpot of \$25,000 or more shall</b> be monitored and recorded by dedicated cameras that provide coverage of:	542.43(m)(1) Progressive card games with a progressive jackpot of \$25,000 or more shall be monitored and recorded by dedicated cameras that provide coverage of:						
1	The table surface, sufficient that the card values and card suits can be clearly identified;		542.33(l)(1)(i) The table surface, sufficient that the card values and card suits can be clearly identified;	542.43(m)(1)(i) The table surface, sufficient that the card values and card suits can be clearly identified;						
2	An overall view of the entire table with sufficient clarity to identify customers and dealer; and		542.33(l)(1)(ii) An overall view of the entire table with sufficient clarity to identify customers and dealer; and	542.43(m)(1)(ii) An overall view of the entire table with sufficient clarity to identify customers and dealer; and						An overall view of the entire table with sufficient clarity to identify <b>customers patrons</b> and dealer; and
3	A view of the posted jackpot amount.		542.33(l)(1)(iii) A view of the posted jackpot amount.	542.43(m)(1)(iii) A view of the posted jackpot amount.						
B	Except for card game tournaments, a dedicated camera(s) with sufficient clarity must be used to provide:					543.21(c)(3)(i) Except for card game tournaments, a dedicated camera(s) with sufficient clarity must be used to provide:				
1	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) An overview of the activities on each card table surface, including card faces and cash and/or cash equivalents;				
2	An overview of card game activities, including patrons and dealers; and					543.21(c)(3)(i)(B) An overview of card game activities, including patrons and dealers; and				
3	An unobstructed view of all posted progressive pool amounts.					543.21(c)(3)(i)(C) An unobstructed view of all posted progressive pool amounts.				
C	The surveillance system shall record the general activities in each card room and be capable of identifying the employees performing the different functions. For Tiers B and C only, the surveillance system shall monitor and record general activities in each card room with sufficient clarity to identify the employees performing the different functions.	542.23(j) <b>Card games.</b> The surveillance system shall record the general activities in each card room and be capable of identifying the employees performing the different functions.	542.33(k) <b>Card games.</b> The surveillance system shall monitor and record general activities in each card room with sufficient clarity to identify the employees performing the different functions.	542.43(l) <b>Card games.</b> The surveillance system shall monitor and record general activities in each card room with sufficient clarity to identify the employees performing the different functions.				The surveillance system shall monitor and record general activities in each card room with sufficient clarity to identify the employees performing the different functions.		<del>The surveillance system shall record the general activities in each card room and be capable of identifying the employees performing the different functions. For Tiers B and C only.</del> The surveillance system shall monitor and record general activities in each card room with sufficient clarity to identify the <b>employees-agents</b> performing the different functions.
<b>22.11</b>	<b>Craps/Roulette/Big Wheel</b>									
A	All craps tables shall have two (2) dedicated cross view cameras covering both ends of the table.	542.23(l)(3) <b>Craps.</b> All craps tables shall have two (2) dedicated cross view cameras covering both ends of the table.	542.33(o)(3) <b>Craps.</b> All craps tables shall have two (2) dedicated cross view cameras covering both ends of the table.	542.43(p)(3) <b>Craps.</b> All craps tables shall have two (2) dedicated cross view cameras covering both ends of the table.						
B	All roulette areas shall have one (1) overhead dedicated camera covering the roulette wheel and shall also have one (1) dedicated camera covering the play of the table.	542.23(l)(4) <b>Roulette.</b> All roulette areas shall have one (1) overhead dedicated camera covering the roulette wheel and shall also have one (1) dedicated camera covering the play of the table.	542.33(o)(4) <b>Roulette.</b> All roulette areas shall have one (1) overhead dedicated camera covering the roulette wheel and shall also have one (1) dedicated camera covering the play of the table.	542.43(p)(4) <b>Roulette.</b> All roulette areas shall have one (1) overhead dedicated camera covering the roulette wheel and shall also have one (1) dedicated camera covering the play of the table.						
C	All big wheel games shall have one (1) dedicated camera viewing the wheel.	542.23(l)(5) <b>Big Wheel.</b> All big wheel games shall have one (1) dedicated camera viewing the wheel.	542.33(o)(5) <b>Big wheel.</b> All big wheel games shall have one (1) dedicated camera viewing the wheel.	542.43(p)(5) <b>Big wheel.</b> All big wheel games shall have one (1) dedicated camera viewing the wheel.						
<b>22.12</b>	<b>Tournaments</b>				(4) Table games.					
	For card game tournaments, a dedicated camera(s) must be used to provide an overview of tournament activities, and any area where cash or cash equivalents are exchanged.				15(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.	543.21(c)(3)(ii) For card game tournaments, a dedicated camera(s) must be used to provide an overview of tournament activities, and any area where cash or cash equivalents are exchanged.				For card <b>and table</b> 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.
<b>22.13</b>	<b>Pari-Mutuel Wagering</b>									

REF		542.23	542.33	542.43	543 Guidance	543	Tribal - State Compact	Off-Track Wagering Compact	REF	Recommended Revisions	
	<b>Section 22 - Surveillance</b>				<b>Bulletin No. 2018-3</b>						
	For Tiers B and C only, the surveillance system shall monitor and record general activities occurring in the pari-mutuel area, to include the ticket writer/cashier and customers, with sufficient clarity to identify the employees performing the different functions.		542.33(n) <b>Pari-mutuel.</b> The surveillance system shall monitor and record general activities in the pari-mutuel area, to include the ticket writer and cashier areas, with sufficient clarity to identify the employees performing the different functions.	542.43(o) <b>Pari-mutuel.</b> The surveillance system shall monitor and record general activities in the pari-mutuel area, to include the ticket writer and cashier areas, with sufficient clarity to identify the employees performing the different functions.	15(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.			10(a)(5)(a-e) <b>Cherokee Nation Gaming Commission.</b> The Cherokee Nation Gaming Commission shall assure or have responsibility for: recording any and all unusual occurrences Each incident either regard to materiality shall be assigned a sequential number, and at a minimum the following information shall be recorded in indeilible ink in a bound sequentially page numbered notebook from which pages cannot be removed without omission of page number. An equivalent means of electronically storing the acquired data methods will be acceptable in lieu of the manual recording of data as set forth in this subsection. Each occurrence shall be: (a) Assigned number; (b) Date; (c) Time; (d) Nature of incident; (e) Person involved in the incident.		<del>For Tiers B and C only,</del> The surveillance system shall monitor and record general activities occurring in the pari-mutuel area, to include the ticket writer/cashier and customers, with sufficient clarity to identify the employees performing the different functions.	
		542.23(k) <b>Keno.</b> The surveillance system shall record the keno ball-drawing device, the general activities in each keno game area, and be capable of identifying the employees performing the different functions.	542.33(m)(1) <b>Keno. The surveillance system shall</b> possess the capability to monitor the keno ball-drawing device or random number generator, which shall be recorded during the course of the draw by a dedicated camera with sufficient clarity to identify the balls drawn or numbers selected.	542.33(n)(1) <b>Keno. The surveillance system shall</b> possess the capability to monitor the keno ball-drawing device or random number generator, which shall be recorded during the course of the draw by a dedicated camera with sufficient clarity to identify the balls drawn or numbers selected.	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.				22.14	<b>Keno</b>	
			542.33(m)(2) <b>The surveillance system shall</b> monitor and record general activities in each keno game area with sufficient clarity to identify the employees performing the different functions.		15(c)(5) Monitor and record general activities in each keno game area with sufficient clarity to identify the agents performing the different functions.					B	Monitor and record general activities in each keno game area with sufficient clarity to identify the agents performing the different functions.
22.14	<b>Kiosks</b>								22.15		
	The surveillance system must monitor and record a general overview of activities occurring at each kiosk with sufficient clarity to identify the activity and the individuals performing it, including maintenance, drops or fills, and redemption of wagering vouchers or credits.				15(c)(8) 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) 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.					
22.15	<b>Main Cage/ Vaults/Soft Count/Drop and Issue</b>		<b>Cage and vault.</b>	<b>Cage and vault.</b>					22.16		
A	Cage/Vault/Soft Count										
1	The surveillance system shall monitor and record a general overview of activities occurring in each cage and vault area with sufficient clarity to identify employees within the cage and customers and employees at the counter areas, and to confirm the amount of each cash transaction.		542.33(r)(1) <b>The surveillance system shall</b> monitor and record a general overview of activities occurring in each cage and vault area with sufficient clarity to identify employees within the cage and customers and employees at the counter areas.	542.43(s)(1) <b>The surveillance system shall</b> monitor and record a general overview of activities occurring in each cage and vault area with sufficient clarity to identify employees within the cage and customers and employees at the counter areas.	15(c)(6)(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) 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;				The surveillance system shall monitor and record a general overview of activities occurring in each cage and vault area with sufficient clarity to identify <del>employees</del> individuals within the cage and customers and employees at the counter areas, and to confirm the amount of each cash transaction.	
2	Each cashier station shall be equipped with one (1) dedicated overhead camera covering the transaction area.		542.33(r)(2) <b>Each cashier station shall</b> be equipped with one (1) dedicated overhead camera covering the transaction area.	542.43(s)(2) <b>Each cashier station shall</b> be equipped with one (1) dedicated overhead camera covering the transaction area.	15(c)(6)(ii) Each cashier station must be equipped with one (1) dedicated overhead camera covering the transaction area; and	543.21(c)(4)(ii) Each cashier station must be equipped with one (1) dedicated overhead camera covering the transaction area; and					
3	For Tiers B and C only, the surveillance system shall provide an overview of cash transactions. This overview should include the customer, the employee, and the surrounding area.		542.33(r)(3) <b>The surveillance system shall</b> provide an overview of cash transactions. This overview should include the customer, the employee, and the surrounding area.	542.43(s)(3) <b>The surveillance system shall</b> provide an overview of cash transactions. This overview should include the customer, the employee, and the surrounding area.						<del>For Tiers B and C only,</del> The surveillance system shall provide an overview of cash transactions. This overview should include the customer, the employee, and the surrounding area.	



REF		542.23	542.33	542.43	543 Guidance Bulletin No. 2018-3	543	Tribal - State Compact	Off-Track Wagering Compact	REF	Recommended Revisions
	<b>Section 22 - Surveillance</b>									
4	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.				15(c)(6)(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) 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.				
B	Fills and Credits		<b>(s) Fills and credits.</b>							
1	The cage or vault area in which fills and credits are transacted shall be monitored and recorded by a dedicated camera or motion activated dedicated camera that provides coverage with sufficient clarity to identify the chip values and the amounts on the Fill and Credit slips.		542.33(s)(1) <b>The cage or vault area in which fills and credits are transacted shall be</b> monitored and recorded by a dedicated camera or motion activated dedicated camera that provides coverage with sufficient clarity to identify the chip values and the amounts on the fill and credit slips.	542.43(t)(1) <b>The cage or vault area in which fills and credits are transacted shall be</b> monitored and recorded by a dedicated camera or motion activated dedicated camera that provides coverage with sufficient clarity to identify the chip values and the amounts on the fill and credit slips.						
2	Controls provided by a computerized fill and credit system may be deemed an adequate alternative to viewing the Fill and Credit slips.		542.33(s)(2) <b>Controls provided by a computerized fill and credit system may be</b> deemed an adequate alternative to viewing the fill and credit slips.	542.43(t)(2) <b>Controls provided by a computerized fill and credit system may be</b> deemed an adequate alternative to viewing the fill and credit slips.						
C	Currency and Coin	<b>(o) Currency and coin.</b>	<b>(t) Currency and coin.</b>	<b>(u) Currency and coin.</b>						
1	For Tier A, the surveillance system shall record a general overview of all areas where currency or coin may be stored or counted. For Tiers B and C only, the surveillance system shall monitor and record with sufficient clarity all areas where currency or coin may be stored or counted. For Tier C only, audio capability of the soft count room shall also be maintained.	542.23(o) The surveillance system shall record a general overview of all areas where currency or coin may be stored or counted.	542.33(t)(1) <b>The surveillance system shall</b> monitor and record with sufficient clarity all areas where currency or coin may be stored or counted.	542.43(u)(1)(2) <b>The surveillance system shall</b> monitor and record with sufficient clarity all areas where currency or coin may be stored or counted. (2) <b>Audio capability of the soft count room shall</b> also be maintained.	15(c)(7)(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) 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				
2	For Tiers B and C only, the surveillance system shall provide for:		542.33(t)(2) <b>The surveillance system shall</b> provide for:	542.43(u)(3) <b>The surveillance system shall</b> provide for:						
a	Coverage of currency counters shall be sufficiently clear to view any attempted manipulation of the recorded data.		542.33(t)(2)(i) Coverage of scales shall be sufficiently clear to view any attempted manipulation of the recorded data.	542.43(u)(3)(i) Coverage of scales shall be sufficiently clear to view any attempted manipulation of the recorded data.	15(c)(7)(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) The surveillance system must provide coverage of count equipment with sufficient clarity to view any attempted manipulation of the recorded data.				
b	Monitoring and recording of the table game drop box / financial instrument storage component storage rack or area by either a dedicated camera or a motion activated camera.		542.33(t)(2)(ii) Monitoring and recording of the table game drop box storage rack or area by either a dedicated camera or a motion-detector activated camera.	542.43(u)(3)(ii) Monitoring and recording of the table game drop box storage rack or area by either a dedicated camera or a motion-detector activated camera.						

REF		542.23	542.33	542.43	543 Guidance	543	Tribal - State Compact	Off-Track Wagering Compact	REF	Recommended Revisions
	<b>Section 22 - Surveillance</b>				<b>Bulletin No. 2018-3</b>					
c	Monitoring and recording of soft count room, including all doors to the room, all table game drop box / financial instrument storage components, safes, and counting surfaces, and all count team personnel. The counting surface area must be continuously monitored and recorded by a dedicated camera during the soft count.		542.33(t)(2)(iv) Monitoring and recording of soft count room, including all doors to the room, all table game drop boxes, safes, and counting surfaces, and all count team personnel. The counting surface area must be continuously monitored and recorded by a dedicated camera during the soft count.	542.43(u)(3)(iv) Monitoring and recording of soft count room, including all doors to the room, all table game drop boxes, safes, and counting surfaces, and all count team personnel. The counting surface area must be continuously monitored and recorded by a dedicated camera during the soft count.						Monitoring and recording of soft count room, including all doors to the room, all table game drop box / <del>financial casino</del> instrument storage <del>components-containers</del> , safes, and counting surfaces, and all count team personnel. The counting surface area must be continuously monitored and recorded by a dedicated camera during the soft count.
d	Monitoring and recording of all areas where currency is sorted, stacked, counted, verified, or stored during the soft count process.		542.33(t)(2)(v) Monitoring and recording of all areas where currency is sorted, stacked, counted, verified, or stored during the soft count process.	542.43(u)(3)(v) Monitoring and recording of all areas where currency is sorted, stacked, counted, verified, or stored during the soft count process.						
e	Monitoring and recording of all areas where coin may be stored or counted, including the hard count room, all doors to the hard count room, all scales and wrapping machines, and all areas where uncounted coin may be stored during the drop and count process.		542.33(t)(2)(iii) Monitoring and recording of all areas where coin may be stored or counted, including the hard count room, all doors to the hard count room, all scales and wrapping machines, and all areas where uncounted coin may be stored during the drop and count process.	542.43(u)(3)(iii) Monitoring and recording of all areas where coin may be stored or counted, including the hard count room, all doors to the hard count room, all scales and wrapping machines, and all areas where uncounted coin may be stored during the drop and count process.						
3	The surveillance system shall monitor and record a general overview of the activities occurring in each gaming machine cashier station.		542.33(u) <b>Change booths.</b> The surveillance system shall monitor and record a general overview of the activities occurring in each gaming machine change booth.	542.43(v) <b>Change booths.</b> The surveillance system shall monitor and record a general overview of the activities occurring in each gaming machine change booth.						

REF	CN TICS	542			NIGC Class III Guidance	543	Other Regs	REF	Recommended Revisions
	Section 23 - Internal Audit	542.22 (Tier A)	542.32 (Tier B)	542.42 (Tier C)	BULLETIN 2018-3 §14	543.23			
23.1	<b>Departmental Standards</b>	542.22(a) <i>Internal audit personnel.</i>	542.32(a) <i>Internal audit personnel.</i>	542.42(a) <i>Internal audit personnel.</i>		543.23(c) <i>Internal audit.</i>		23.1 <b>Departmental Standards</b>	
					14(c) Internal audit. Controls must be established and procedures implemented to ensure that:			A <b>Controls must be established and procedures implemented that, at a minimum, address the standards required within this section.</b>	
A	Internal auditor(s) report directly to the Cherokee Nation, CNGC, audit committee, or other entity designated by the Cherokee Nation.	542.22(a)(2) The internal audit personnel shall report directly to the Tribe, Tribal gaming regulatory authority, audit committee, or other entity designated by the Tribe in accordance with the definition of internal audit in §542.2.	542.32(a)(2) The internal audit personnel shall report directly to the Tribe, Tribal gaming regulatory authority, audit committee, or other entity designated by the Tribe in accordance with the definition of internal audit in §542.2.	542.42(a)(2) The internal audit personnel shall report directly to the Tribe, Tribal gaming regulatory authority, audit committee, or other entity designated by the Tribe in accordance with the definition of internal audit in §542.2.	14(c)(3) Internal auditor(s) report directly to the Tribe, TGRA, audit committee, or other entity designated by the Tribe.	543.23(c)(3) Internal auditor(s) report directly to the Tribe, TGRA, audit committee, or other entity designated by the Tribe.	4C.N.C.A. §20. The Cherokee Nation Gaming Commission is hereby established as a part of the Executive Branch of government of the Nation in order to carry out the Nation's responsibilities under the IGRA...	AB <b>The internal audit personnel shall report directly to the CNGC and/or evaluate compliance on behalf of the CNGC, on all areas of regulatory oversight. Internal auditor(s) report directly to the Cherokee Nation, CNGC, audit committee, or other entity designated by the Cherokee Nation.</b>	
B	For Tiers A and B gaming operations, a separate internal audit department must be maintained. Alternatively, designating personnel (who are independent with respect to the departments/procedures being examined) to perform internal audit work satisfies the requirements of this paragraph. For Tier C gaming operations, a separate internal audit department shall be maintained whose primary function is performing internal audit work and that is independent with respect to the departments subject to audit.	542.22(a)(1) For Tier A gaming operations, a separate internal audit department must be maintained. Alternatively, designating personnel (who are independent with respect to the departments/procedures being examined) to perform internal audit work satisfies the requirements of this paragraph.	542.32(a)(1) For Tier B gaming operations, a separate internal audit department must be maintained. Alternatively, designating personnel (who are independent with respect to the departments/procedures being examined) to perform internal audit work satisfies the requirements of this paragraph.	542.42(a)(1) For Tier C gaming operations, a separate internal audit department shall be maintained whose primary function is performing internal audit work and that is independent with respect to the departments subject to audit.				B <b>For Tiers A and B gaming operations, a separate internal audit department must be maintained. Alternatively, designating personnel (who are independent with respect to the departments/procedures being examined) to perform internal audit work satisfies the requirements of this paragraph. For Tier C gaming operations, a separate internal audit department shall be maintained whose primary function is performing internal audit work and that is independent with respect to the departments subject to audit.</b>	
C	Internal auditor(s) are independent of gaming operations with respect to the departments subject to audit (auditors internal to the operation, officers of the CNGC, or outside CPA firm may perform this function).				14(c)(2) Internal auditor(s) are independent of gaming operations with respect to the departments subject to audit (auditors internal to the operation, officers of the TGRA, or outside CPA firm may perform this function).	543.23(c)(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).		C Internal auditor(s) are independent of gaming operations, as defined in Section 1 - Definitions, with respect to the departments subject to audit (auditors internal to the operation, officers of the CNGC, or outside CPA firm may perform this function).	
								D An Independent CPA shall be engaged on an annual basis to perform "Agreed-Upon Procedures"; the CPA must determine compliance by the gaming operation with the NIGC MICS, TICS, and SICS by testing the internal audit requirements set forth in part 23.8 of this section.	
		542.22(g) <b>Internal Audit Guidelines.</b> In connection with the internal audit testing pursuant to paragraph (b)(1) of this section, the Commission shall develop recommended Internal Audit Guidelines, which shall be available upon request. (Adopted August 12, 2005)	542.32(g) <b>Internal Audit Guidelines.</b> In connection with the internal audit testing pursuant to paragraph (b)(1) of this section, the Commission shall develop recommended Internal Audit Guidelines, which shall be available upon request. (Adopted August 12, 2005)	542.42(g) <b>Internal Audit Guidelines.</b> In connection with the internal audit testing pursuant to paragraph (b)(1) of this section, the Commission shall develop recommended Internal Audit Guidelines, which shall be available upon request. (Adopted August 12, 2005)				E In connection with the internal audit testing requirements within this document, the NIGC has developed and recommends adhering to the published Internal Audit Guidelines, which are available upon request.	
23.2	<b>CPA Review of Internal Audit</b>					543.23(d) <i>Annual requirements.</i>		23.2 <b>CPA Review of Internal Audit</b>	
						543.23(d)(1) Agreed upon procedures. A CPA must be engaged to perform an assessment to verify whether the gaming operation is in compliance with these MICS, and/or the TICS or SICS if they provide at least the same level of controls as the MICS. The assessment must be performed in accordance with agreed upon procedures and the most recent versions of the Statements on Standards for Attestation Engagements and Agreed-Upon Procedures Engagements (collectively "SSAEs"), issued by the American Institute of Certified Public Accountants.			
						543.23(d)(2) The tribe must submit two copies of the agreed-upon procedures report to the Commission within 120 days of the gaming operation's fiscal year end in conjunction with the submission of the annual financial audit report required pursuant to 25 CFR part 571.			
A	The CPA must determine compliance by the gaming operation with the internal audit requirements in Section 2.7(F) by:				The CPA must determine compliance by the gaming operation with the internal audit requirements in this paragraph (d) by: 14(d)(3)(i)	543.23(d)(3)(i) The CPA must determine compliance by the gaming operation with the internal audit requirements in this paragraph (d) by:		A <b>The CPA must determine compliance by the gaming operation with the internal audit requirements in Section 2.7(F) by:</b>	

REF	CN TICS	542			NIGC Class III Guidance	543	Other Regs	REF	Recommended Revisions
	Section 23 - Internal Audit	542.22 (Tier A)	542.32 (Tier B)	542.42 (Tier C)	BULLETIN 2018-3 §14	543.23			
1	Completing the internal audit checklist;				Completing the internal audit checklist; 14(d)(3)(i)(A)	543.23(d)(3)(i)(A) Completing the internal audit checklist;		1	<del>Completing the internal audit checklist;</del>
2	Ensuring that the internal auditor completed checklists for each gaming department of the operation;				14(d)(3)(i)(B) Ensuring that the internal auditor completed checklists for each gaming department of the operation; 14(d)(3)(i)(B)	543.23(d)(3)(i)(B) Ensuring that the internal auditor completed checklists for each gaming department of the operation;		2	<del>Ensuring that the internal auditor completed checklists for each gaming department of the operation;</del>
3	Verifying that any areas of non-compliance have been identified;				14(d)(3)(i)(C) Verifying that any areas of non-compliance have been identified;	543.23(d)(3)(i)(C) Verifying that any areas of non-compliance have been identified;		3	<del>Verifying that any areas of non-compliance have been identified;</del>
4	Ensuring that audit reports are completed and include responses from management; and				14(d)(3)(i)(D) Ensuring that audit reports are completed and include responses from management; and	543.23(d)(3)(i)(D) Ensuring that audit reports are completed and include responses from management; and		4	<del>Ensuring that audit reports are completed and include responses from management; and</del>
5	Verifying that appropriate follow-up on audit findings has been conducted and necessary corrective measures have been taken to effectively mitigate the noted risks.				14(d)(3)(i)(E) Verifying that appropriate follow-up on audit findings has been conducted and necessary corrective measures have been taken to effectively mitigate the noted risks.	543.23(d)(3)(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.		5	<del>Verifying that appropriate follow-up on audit findings has been conducted and necessary corrective measures have been taken to effectively mitigate the noted risks.</del>
B	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.				14(d)(3)(ii) If the CPA determines that the internal audit procedures performed during the fiscal year have been properly completed, the CPA may rely on the work of the internal audit for the completion of the MICS checklists as they relate to the standards covered by this part.	543.23(d)(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.		B	<del>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.</del>
23.3	<b>Audits</b>	542.22(b) Audits.	542.32(b) Audits.	542.22(b) Audits.	14(C) Internal audit	543.23(c) Internal audit.		23.3	<b>2 Audits</b>
A	Controls must be established and procedures implemented to ensure that Internal auditor(s) perform audits of all major gaming areas of the gaming operation, including each department of a gaming operation, at least annually, to review compliance with TICS, SICS, and the NIGC MICS, which include at least the following areas:	542.22(b)(1) Internal audit personnel shall perform audits of all major gaming areas of the gaming operation. The following shall be reviewed at least annually:	542.32(b)(1) Internal audit personnel shall perform audits of all major gaming areas of the gaming operation. The following shall be reviewed at least annually:	542.42(b)(1) Internal audit personnel shall perform audits of all major gaming areas of the gaming operation. The following shall be reviewed at least annually:	14(c)(1) Internal auditor(s) perform audits of each department of a gaming operation, at least annually, to review compliance with the TICS, SICS, and these MICS, which include at least the following areas:	543.23(c)(1) Internal auditor(s) perform audits of each department of a gaming operation, at least annually, to review compliance with the TICS, SICS, and these MICS, which include at least the following areas:		A	<del>Controls must be established and procedures implemented to ensure that Internal auditor(s) personnel shall perform audits of all major gaming areas of the gaming operation, including each department of a gaming operation, at least annually, to review compliance with TICS, SICS, and the NIGC MICS, which include at least the following areas:</del>
1	Bingo - including, but not limited to: Supervision, bingo card control, bingo sales, draw, electronic equipment/aids, payout procedures, cash and cash equivalent controls, operations, vouchers, and revenue audit procedures.	542.22(b)(1)(i) Bingo, including but not limited to, bingo card control, payout procedures, and cash reconciliation process;	542.32(b)(1)(i) Bingo, including but not limited to, bingo card control, payout procedures, and cash reconciliation process;	542.42(b)(1)(i) Bingo, including but not limited to, bingo card control, payout procedures, and cash reconciliation process;		543.23(c)(1)(i) Bingo, including supervision, bingo cards, bingo card sales, draw, prize payout; cash and cash equivalent controls, technologic aids to the play of bingo, operations, vouchers, and revenue audit procedures;		1	Bingo - including, but not limited to: Supervision, bingo card control, bingo sales, draw, electronic equipment/technologic aids, payout procedures, cash and cash equivalent controls, operations, vouchers, and revenue audit procedures;
2	Pull tabs -including, supervision, pull tab inventory, pull tab sales, winning pull tabs, pull tab operating funds, statistical records, and revenue audit procedures.	542.22(b)(1)(ii) Pull tabs, including but not limited to, statistical records, winner verification, perpetual inventory, and accountability of sales versus inventory;	542.32(b)(1)(ii) Pull tabs, including but not limited to, statistical records, winner verification, perpetual inventory, and accountability of sales versus inventory;	542.42(b)(1)(ii) Pull tabs, including but not limited to, statistical records, winner verification, perpetual inventory, and accountability of sales versus inventory;		543.23(c)(1)(ii) Pull tabs, including, supervision, pull tab inventory, pull tab sales, winning pull tabs, pull tab operating funds, statistical records, and revenue audit procedures;		2	Pull tabs -including, <del>but not limited to</del> , supervision, pull tab inventory, pull tab sales, <del>accountability of sales versus inventory</del> , winning pull tabs ( <del>winner verification</del> ), pull tab operating funds, statistical records, and revenue audit procedures;
3	Card games - including supervision, exchange or transfers, playing cards, skill funds, reconciliation of card room bank, posted rules, and promotional progressive pots and pools.	542.22(b)(1)(iii) Card games, including but not limited to, card games operation, cash exchange procedures, skill transactions, and count procedures;	542.32(b)(1)(iii) Card games, including but not limited to, card games operation, cash exchange procedures, skill transactions, and count procedures;	542.42(b)(1)(iii) Card games, including but not limited to, card games operation, cash exchange procedures, skill transactions, and count procedures;		543.23(c)(1)(iii) Card games, including supervision, exchange or transfers, playing cards, skill funds, reconciliation of card room bank, posted rules, and promotional progressive pots and pools;		3	Card games - including supervision, <del>card games operations</del> , exchange or transfers, playing cards, skill funds, reconciliation of card room bank, posted rules, and promotional progressive pots and pools;
4	Pari-Mutuel Wagering – including, but not limited to: Write and payout procedures and pari-mutuel auditing procedures.	542.22(b)(1)(v) Pari-mutual wagering, including write and payout procedures, and pari-mutual auditing procedures;	542.32(b)(1)(v) Pari-mutual wagering, including write and payout procedures, and pari-mutual auditing procedures;	542.42(b)(1)(v) Pari-mutual wagering, including write and payout procedures, and pari-mutual auditing procedures;	14(c)(1)(ii) Pari-mutuel, including, supervision, exemptions, betting ticket and equipment standards, payout standards, check-out standards, and computer report standards;			4	Pari-Mutuel Wagering – including, but not limited to, <del>supervision, exemptions, betting ticket and equipment standards</del> , write and payout procedures, <del>check-out standards, computer report standards</del> , and pari-mutuel auditing procedures.
5	Table games - including but not limited to, fill and credit procedures, pit credit play procedures, rim credit procedures, drop/count procedures and the subsequent transfer of funds, unannounced testing of count room currency counters and/or currency interface, location and control over sensitive keys, the tracing of source documents to summarized documentation and accounting records, and reconciliation to restricted copies.	542.22(b)(1)(vi) Table games, including but not limited to, fill and credit procedures, pit credit play procedures, rim credit procedures, soft drop/count procedures and the subsequent transfer of funds, unannounced testing of count room currency counters and/or currency interface, location and control over sensitive keys, the tracing of source documents to summarized documentation and accounting records, and reconciliation to restricted copies;	542.32(b)(1)(vi) Table games, including but not limited to, fill and credit procedures, pit credit play procedures, rim credit procedures, soft drop/count procedures and the subsequent transfer of funds, unannounced testing of count room currency counters and/or currency interface, location and control over sensitive keys, the tracing of source documents to summarized documentation and accounting records, and reconciliation to restricted copies;	542.42(b)(1)(vi) Table games, including but not limited to, fill and credit procedures, pit credit play procedures, rim credit procedures, soft drop/count procedures and the subsequent transfer of funds, unannounced testing of count room currency counters and/or currency interface, location and control over sensitive keys, the tracing of source documents to summarized documentation and accounting records, and reconciliation to restricted copies;	14(c)(1)(iii) Table games, including supervision, fill and credit procedures, table inventory forms, standards for playing cards and dice, plastic cards, analysis of table games performance, marker credit play, name credit instruments, call bets, rim credit, and foreign currency;			5	Table games - including but not limited to, <del>supervision</del> , fill and credit procedures, <del>table inventory forms</del> , pit credit play procedures, <del>including</del> , rim credit procedures, <del>marker credit play, name credit instruments, call bets, as well as foreign currency</del> , <del>drop/count procedures and the subsequent transfer of funds, unannounced testing of count room currency counters and/or currency interface</del> , <del>standards for playing cards and dice, plastic cards, analysis of table games performance</del> , location and control over sensitive keys, the tracing of source documents to summarized documentation and accounting records, and reconciliation to restricted copies;

REF	CN TICS	542			NIGC Class III Guidance	543	Other Regs	REF	Recommended Revisions
	Section 23 - Internal Audit	542.22 (Tier A)	542.32 (Tier B)	542.42 (Tier C)	BULLETIN 2018-3 §14	543.23			
6	Gaming machines, including but not limited to, jackpot payout and gaming machine fill procedures, gaming machine drop/count and bill acceptor drop/count and subsequent transfer of funds, unannounced testing of count room currency counters and/or currency interface, gaming machine drop cabinet access, tracing of source documents to summarized documentation and accounting records, reconciliation to restricted copies, location and control over sensitive keys, compliance with EPROM duplication procedures, and compliance with MICS procedures for gaming machines that accept currency or coin(s) and issue cash-out tickets or gaming machines that do not accept currency or coin(s) and do not return currency or coin(s).	542.22(b)(1)(vii) Gaming machines, including but not limited to, jackpot payout and gaming machine fill procedures, gaming machine drop/count and bill acceptor drop/count and subsequent transfer of funds, unannounced testing of weigh scale and weigh scale interface, unannounced testing of count room currency counters and/or currency interface, gaming machine drop cabinet access, tracing of source documents to summarized documentation and accounting records, reconciliation to restricted copies, location and control over sensitive keys, compliance with EPROM duplication procedures, and compliance with MICS procedures for gaming machines that accept currency or coin(s) and issue cash-out tickets or gaming machines that do not accept currency or coin(s) and do not return currency or coin(s);	542.32(b)(1)(vii) Gaming machines, including but not limited to, jackpot payout and gaming machine fill procedures, gaming machine drop/count and bill acceptor drop/count and subsequent transfer of funds, unannounced testing of weigh scale and weigh scale interface, unannounced testing of count room currency counters and/or currency interface, gaming machine drop cabinet access, tracing of source documents to summarized documentation and accounting records, reconciliation to restricted copies, location and control over sensitive keys, compliance with EPROM duplication procedures, and compliance with MICS procedures for gaming machines that accept currency or coin(s) and issue cash-out tickets or gaming machines that do not accept currency or coin(s) and do not return currency or coin(s);	542.42(b)(1)(vii) Gaming machines, including but not limited to, jackpot payout and gaming machine fill procedures, gaming machine drop/count and bill acceptor drop/count and subsequent transfer of funds, unannounced testing of weigh scale and weigh scale interface, unannounced testing of count room currency counters and/or currency interface, gaming machine drop cabinet access, tracing of source documents to summarized documentation and accounting records, reconciliation to restricted copies, location and control over sensitive keys, compliance with EPROM duplication procedures, and compliance with MICS procedures for gaming machines that accept currency or coin(s) and issue cash-out tickets or gaming machines that do not accept currency or coin(s) and do not return currency or coin(s);	14(c)(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;	543.23(c)(1)(i) Bingo, including supervision, bingo cards, bingo card sales, draw, prize payout; cash and equivalent controls, technologic aids to the play of bingo, operations, vouchers, and revenue audit procedures;		6	Gaming machines - including but not limited to, <del>supervision, access listing, gaming machine/player interface operations, manual prize-jackpot payouts and gaming machine fill procedures, cash and cash equivalent controls, gaming machine components, standards for evaluating theoretical and actual hold percentages, in-house progressive gaming machine standards, wide-area progressive gaming machine standards, account access cards, gaming machine drop/count and bill acceptor-drop/count and subsequent transfer of funds, unannounced testing of count room currency counters and/or currency interface, gaming machine drop cabinet access,</del> tracing of source documents to summarized documentation and accounting records, reconciliation to restricted copies, location and control over sensitive keys, compliance with EPROM duplication procedures, certification and approval of games/technologic aids, and voucher/cash-out tickets and compliance with MICS procedures for gaming machines that accept currency or coin(s) and issue cash-out tickets or gaming machines that do not accept currency or coin(s) and do not return currency or coin(s);
7	Cage, credit, 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, cage and vault access, and collection procedures; and the reconciliation of trial balances to physical instruments on a sample basis. Cage accountability shall be reconciled to the general ledger.	542.22(b)(1)(viii) Cage and credit procedures including all cage, credit, and collection procedures, and the reconciliation of trial balances to physical instruments on a sample basis. Cage accountability shall be reconciled to the general ledger;	542.32(b)(1)(viii) Cage and credit procedures including all cage, credit, and collection procedures, and the reconciliation of trial balances to physical instruments on a sample basis. Cage accountability shall be reconciled to the general ledger;	542.42(b)(1)(viii) Cage and credit procedures including all cage, credit, and collection procedures, and the reconciliation of trial balances to physical instruments on a sample basis. Cage accountability shall be reconciled to the general ledger;	14(c)(1)(x) 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) 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;		7	Cage - <del>including</del> , credit, vault, cash and cash equivalent procedures, <del>including</del> 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, cage and vault access, and collection procedures; and the reconciliation of trial balances to physical instruments on a sample basis. Cage accountability shall be reconciled to the general ledger;
8	Information technology functions, including review for compliance with information technology standards, supervision, 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.	542.22(b)(1)(ix) Information technology functions, including review for compliance with information technology standards;	542.32(b)(1)(ix) Information technology functions, including review for compliance with information technology standards;	542.42(b)(1)(ix) Information technology functions, including review for compliance with information technology standards;	14(c)(1)(xi) Information technology, including supervision, system' 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) 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		8	Information technology - <del>functions</del> ; including review for compliance with information technology standards, supervision, 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.
9	Gaming promotions and player tracking procedures, including supervision, gaming promotion rules and player tracking systems.				14(c)(1)(v) Gaming promotions and player tracking procedures, including supervision, gaming promotion rules and player tracking systems;	543.23(c)(1)(iv) Gaming promotions and player tracking procedures, including supervision, gaming promotion rules and player tracking systems;			
10	Complimentary services or items, including procedures for issuing, authorizing, redeeming, and reporting complimentary service items.	542.22(b)(1)(x) Complimentary service or item, including but not limited to, procedures whereby complimentary service items are issued, authorized, and redeemed; and	542.32(b)(1)(x) Complimentary service or item, including but not limited to, procedures whereby complimentary service items are issued, authorized, and redeemed; and	542.42(b)(1)(x) Complimentary service or item, including but not limited to, procedures whereby complimentary service items are issued, authorized, and redeemed; and	14(c)(1)(vi) Complimentary services or items, including procedures for issuing, authorizing, redeeming, and reporting complimentary service items;	543.23(c)(1)(v) Complimentary services or items, including procedures for issuing, authorizing, redeeming, and reporting complimentary service items;			
11	Patron deposit accounts and cashless systems procedures, including supervision, patron deposit accounts and cashless systems, as well as patron deposits, withdrawals and adjustments.				14(c)(1)(vii) 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) Patron deposit accounts and cashless systems procedures, including supervision, patron deposit accounts and cashless systems, as well as patron deposits, withdrawals and adjustments;			

REF	CN TICS	542			NIGC Class III Guidance	543	Other Regs	REF	Recommended Revisions	
	Section 23 - Internal Audit	542.22 (Tier A)	542.32 (Tier B)	542.42 (Tier C)	BULLETIN 2018-3 §14	543.23				
12	Drop and count standards, including supervision, count room access, count team, card game drop standards, gaming machine and financial instrument drop standards, card game count standards, gaming machine financial instrument count standards, and controlled keys.	<b>Card games</b> , including but not limited to, ... and count procedures; (see Card Games in row 24.3(B)(3) above.) 542.22(b)(1)(iii) <b>Table games</b> , including but not limited to, ... soft drop/count procedures and the subsequent transfer of funds, unannounced testing of count room currency counters and/or currency interface, location and control over sensitive keys, ... (see Table Games in row 24.3(B)(5)) 542.22(b)(1)(vi) <b>Gaming machines</b> , including but not limited to, ... gaming machine drop/count and bill acceptor drop/count and subsequent transfer of funds, ... unannounced testing of count room currency counters and/or currency interface, gaming machine drop cabinet access, ... location and control over sensitive keys, ... (See Gaming Machines in row 24.3(B)(6) above.) 542.22(b)(1)(vii)	<b>Card games</b> , including but not limited to, ... and count procedures; (see Card Games above) 542.32(b)(1)(iii) <b>Table games</b> , including but not limited to, ... soft drop/count procedures and the subsequent transfer of funds, unannounced testing of count room currency counters and/or currency interface, location and control over sensitive keys, ... (see Table Games in row 24.3(B)(5)) 542.32(b)(1)(vi) <b>Gaming machines</b> , including but not limited to, ... gaming machine drop/count and bill acceptor drop/count and subsequent transfer of funds, ... unannounced testing of count room currency counters and/or currency interface, gaming machine drop cabinet access, ... location and control over sensitive keys, ... (See Gaming Machines in row 24.3(B)(6) above.) 542.32(b)(1)(vii)	<b>Card games</b> , including but not limited to, ... and count procedures; (see Card Games above) 542.42(b)(1)(iii) <b>Table games</b> , including but not limited to, ... soft drop/count procedures and the subsequent transfer of funds, unannounced testing of count room currency counters and/or currency interface, location and control over sensitive keys, ... (see Table Games in row 24.3(B)(5)) 542.42(b)(1)(vi) <b>Gaming machines</b> , including but not limited to, ... gaming machine drop/count and bill acceptor drop/count and subsequent transfer of funds, ... unannounced testing of count room currency counters and/or currency interface, gaming machine drop cabinet access, ... location and control over sensitive keys, ... (See Gaming Machines in row 24.3(B)(6) above.) 542.42(b)(1)(vii)	14(c)(1)(ix) Drop and count standards, including supervision, count room access, count team, table game drop standards, gaming machine and financial instrument drop standards, table game count standards, gaming machine financial instrument count standards, collecting currency cassettes and financial instrument storage components from kiosks, kiosk count standards, and controlled keys;	543.23(c)(1)(viii) Drop and count standards, including supervision, count room access, count team, card game drop standards, player interface and financial instrument drop standards, card game count standards, player interface financial instrument count standards, collecting currency cassettes and financial instrument storage components from kiosks, kiosk count standards, and controlled keys; <i>(Updated 12/21/2018)</i>		12	Drop and count standards - including supervision, count room access, count team, <a href="#">table game drop standards</a> , card game drop standards, gaming machine/ <a href="#">player interface</a> and financial instrument drop standards, <a href="#">table game count standards</a> , card game count standards, gaming machine/ <a href="#">player interface</a> financial instrument count standards, <a href="#">collecting currency cassettes and financial instrument storage components from kiosks, kiosk count standards</a> , and controlled keys.	
13	Accounting – including, but not limited to: Accounting records, maintenance and preservation of financial records and relevant supporting documentation.				14(c)(1)(xii) Accounting standards, including accounting records, maintenance and preservation of financial records and relevant supporting documentation.	543.23(c)(1)(xi) Accounting standards, including accounting records, maintenance and preservation of financial records and relevant supporting documentation.				
14	Keno, including but not limited to, game write and payout procedures, sensitive key location and control, and a review of keno auditing procedures.	542.22(b)(1)(iv) Keno, including but not limited to, game write and payout procedures, sensitive key location and control, and a review of keno auditing procedures;	542.22(b)(1)(iv) Keno, including but not limited to, game write and payout procedures, sensitive key location and control, and a review of keno auditing procedures;	542.22(b)(1)(iv) Keno, including but not limited to, game write and payout procedures, sensitive key location and control, and a review of keno auditing procedures;	14(c)(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;				14	Keno, including but not limited to, <a href="#">supervision, game play standards, rabbit ear or wheel system, random number generator, game write and payout procedures, cash and cash equivalents, promotional payouts or awards, statistical reports, system security, documentation, equipment, document retention, multi-race tickets, and manual keno</a> , sensitive key location and control, and a review of keno auditing procedures;
15	Lines of credit procedures, if applicable, including establishment of lines of credit policy.				14(c)(1)(viii) Lines of credit procedures, including the establishment of lines of credit policy;	543.23(c)(1)(vii) Lines of credit procedures, including establishment of lines of credit policy;			15	Lines of credit procedures, <del>if applicable</del> , including establishment of lines of credit policy;
16	Any other internal audits as required by the Cherokee Nation, CNGC, audit committee, or other entity designated by the Cherokee Nation.	542.22(b)(1)(xi) Any other internal audits as required by the Tribe, Tribal gaming regulatory authority, audit committee, or other entity designated by the Tribe.	542.32(b)(1)(xi) Any other internal audits as required by the Tribe, Tribal gaming regulatory authority, audit committee, or other entity designated by the Tribe.	542.42(b)(1)(xi) Any other internal audits as required by the Tribe, Tribal gaming regulatory authority, audit committee, or other entity designated by the Tribe.			4C.N.C.A§20 The Cherokee Nation Gaming Commission is hereby established as a part of the Executive Branch of government of the Nation in order to carry out the Nation's responsibilities under the IGRA...	16	Any other internal audits as required by the <del>Cherokee Nation, CNGC, audit committee, or other entity designated by the Cherokee Nation.</del>	
B	In addition to the observation and examinations performed under paragraph (A) of this section, follow-up observations and examinations shall be performed to verify that corrective action has been taken regarding all instances of noncompliance cited by internal audit, the independent accountant, and/or the NIGC. The verification shall be performed within six (6) months following the date of notification.	542.22(b)(2) In addition to the observations and examinations performed under paragraph (b)(1) of this section, follow-up observations and examinations shall be performed to verify that corrective action has been taken regarding all instances of noncompliance cited by internal audit, the independent accountant, and/or the Commission. The verification shall be performed within six (6) months following the date of notification.	542.32(b)(2) In addition to the observations and examinations performed under paragraph (b)(1) of this section, follow-up observations and examinations shall be performed to verify that corrective action has been taken regarding all instances of noncompliance cited by internal audit, the independent accountant, and/or the Commission. The verification shall be performed within six (6) months following the date of notification.	542.42(b)(2) In addition to the observations and examinations performed under paragraph (b)(1) of this section, follow-up observations and examinations shall be performed to verify that corrective action has been taken regarding all instances of noncompliance cited by internal audit, the independent accountant, and/or the Commission. The verification shall be performed within six (6) months following the date of notification.	14(c)(8) Follow-up observations and examinations is performed to verify that corrective action has been taken regarding all instances of non-compliance. The verification is performed within six (6) months following the date of notification of non-compliance.	543.23(c)(8) Follow-up observations and examinations is performed to verify that corrective action has been taken regarding all instances of non-compliance. The verification is performed within six (6) months following the date of notification of non-compliance.				
C	Whenever possible, internal audit observations shall be performed on an unannounced basis (i.e., without the employees being forewarned that their activities will be observed). Additionally, if the independent accountant also performs the internal audit function, the accountant shall perform separate observations of the table games/gaming machine drops and counts to satisfy the internal audit observation requirements and independent accountant tests of controls as required by the American Institute of Certified Public Accountants guide.	542.22(b)(3) Whenever possible, internal audit observations shall be performed on an unannounced basis (i.e., without the employees being forewarned that their activities will be observed). Additionally, if the independent accountant also performed the internal audit function, the accountant shall perform separate observations of the table games/gaming machine drops and counts to satisfy the internal audit observation requirements and independent accountant tests of controls as required by the American Institute of Certified Public Accountants guide.	542.32(b)(3) Whenever possible, internal audit observations shall be performed on an unannounced basis (i.e., without the employees being forewarned that their activities will be observed). Additionally, if the independent accountant also performed the internal audit function, the accountant shall perform separate observations of the table games/gaming machine drops and counts to satisfy the internal audit observation requirements and independent accountant tests of controls as required by the American Institute of Certified Public Accountants guide.	542.42(b)(3) Whenever possible, internal audit observations shall be performed on an unannounced basis (i.e., without the employees being forewarned that their activities will be observed). Additionally, if the independent accountant also performed the internal audit function, the accountant shall perform separate observations of the table games/gaming machine drops and counts to satisfy the internal audit observation requirements and independent accountant tests of controls as required by the American Institute of Certified Public Accountants guide.				C	Whenever possible, internal audit observations shall be performed on an unannounced basis (i.e., without the employees being forewarned that their activities will be observed). Additionally, <del>if the independent accountant also performs the internal audit function, the accountant</del> shall perform separate <del>unannounced</del> observations of the table games/gaming machine drops and counts to satisfy the <del>internal audit observation requirements</del> . <del>"Agreed-Upon Procedures"</del> engagement and independent accountant tests of controls as required by the American Institute of Certified Public Accountants <del>guide</del> , and as required in <a href="#">Section 2 – Compliance, CPA Testing</a> .	



REF	CN TICS	542			NIGC Class III Guidance	543	Other Regs	REF	Recommended Revisions
	Section 23 - Internal Audit	542.22 (Tier A)	542.32 (Tier B)	542.42 (Tier C)	BULLETIN 2018-3 §14	543.23			
		542.3(f)(3)(ii) Agreed-upon procedures are to be performed by the CPA to determine that the internal audit procedures performed for a past 12 month period (includes two 6-month periods) encompassing a portion or all of the most recent business year has been properly completed.				543.23(c)(1) Internal auditor(s) perform audits of each department of a gaming operation, at least annually, to review compliance with the TICS, SICS, and these MICS, which include at least the following areas:		D	Annual compliance/regulatory audits must encompass a portion or all of the most recent business year.
<b>23.4</b>	<b>Documentation</b>	<b>542.22(c) Documentation.</b>	<b>542.32(c) Documentation.</b>	<b>542.42(c) Documentation.</b>				<b>23.3</b>	<b>Documentation</b>
A	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.	542.22(c)(1) Documentation (e.g., checklists, programs, reports, etc.) shall be prepared to evidence all internal audit work performed as it relates to the requirements in this section, including all instances of noncompliance.  542.3(f)(3)(ii)(A) ...testing procedures were included in the internal audit work-papers and all steps described in the checklists were initiated or signed by an internal audit representative.	542.32(c)(1) Documentation (e.g., checklists, programs, reports, etc.) shall be prepared to evidence all internal audit work performed as it relates to the requirements in this section, including all instances of noncompliance.	542.42(c)(1) Documentation (e.g., checklists, programs, reports, etc.) shall be prepared to evidence all internal audit work performed as it relates to the requirements in this section, including all instances of noncompliance.	14(c)(4) Documentation such as checklists, programs, reports, etc. is prepared to evidence all internal audit work and follow-up performed as it relates to compliance with TICS, SICS, and these MICS, including all instances of noncompliance.	543.23(c)(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.		A	Documentation such as checklists, programs, reports, etc. <del>must be</del> prepared to evidence all internal audit work and the follow-up performed as it relates to compliance with TICS, SICS, and these NIGC MICS, including all instances of noncompliance. All steps described in documentation of audit work must be initiated or signed by an internal audit representative.
B	The internal audit department shall operate with audit programs, which, at a minimum, address the MICS. Additionally, the department shall properly document the work performed, the conclusions reached, and the resolution of all exceptions. Institute of Internal Auditors standards are recommended but not required.	542.22(c)(2) The internal audit department shall operate with audit programs, which, at a minimum, address the MICS. Additionally, the department shall properly document the work performed, the conclusions reached, and the resolution of all exceptions. Institute of Internal Auditors standards are recommended but not required.	542.32(c)(2) The internal audit department shall operate with audit programs, which, at a minimum, address the MICS. Additionally, the department shall properly document the work performed, the conclusions reached, and the resolution of all exceptions. Institute of Internal Auditors standards are recommended but not required.	542.42(c)(2) The internal audit department shall operate with audit programs, which, at a minimum, address the MICS. Additionally, the department shall properly document the work performed, the conclusions reached, and the resolution of all exceptions. Institute of Internal Auditors standards are recommended but not required.				B	<del>The internal audit department shall operate with audit programs, which, at a minimum, address the MICS.</del> Additionally, the department Internal audit shall properly document the work performed, the conclusions reached, and the resolution of all exceptions. Institute of Internal Auditors standards are recommended but not required.
<b>23.5</b>	<b>Reports</b>	<b>542.22(d) Reports.</b>	<b>542.32(d) Reports.</b>	<b>542.42(d) Reports.</b>				<b>23.4</b>	<b>Reports</b>
A	Reports documenting audits performed shall be maintained and made available to the NIGC, upon request.	542.22(d)(1) Reports documenting audits performed shall be maintained and made available to the Commission upon request.	542.32(d)(1) Reports documenting audits performed shall be maintained and made available to the Commission upon request.	542.42(d)(1) Reports documenting audits performed shall be maintained and made available to the Commission upon request.	14(c)(5) Audit reports are maintained and made available to the Commission upon request and must include the following information:	543.23(c)(5) Audit reports are maintained and made available to the Commission upon request and must include the following information:			
B	Such audit reports shall include the following information:	542.22(d)(2) Such audit reports shall include the following information:	542.32(d)(2) Such audit reports shall include the following information:	542.42(d)(2) Such audit reports shall include the following information:					
1	Audit objectives;	542.22(d)(2)(i) Audit objectives;	542.32(d)(2)(i) Audit objectives;	542.42(d)(2)(i) Audit objectives;	14(c)(5)(i) Audit objectives;	543.23(c)(5)(i) Audit objectives;			
2	Audit procedures and scope;	542.22(d)(2)(ii) Audit procedures and scope;	542.32(d)(2)(ii) Audit procedures and scope;	542.42(d)(2)(ii) Audit procedures and scope;	14(c)(5)(ii) Audit procedures and scope;	543.23(c)(5)(ii) Audit procedures and scope;			
3	Findings and conclusions;	542.22(d)(2)(iii) Findings and conclusions;	542.32(d)(2)(iii) Findings and conclusions;	542.42(d)(2)(iii) Findings and conclusions;	14(c)(5)(iii) Findings and conclusions;	543.23(c)(5)(iii) Findings and conclusions;			
4	Recommendations, if applicable; and,	542.22(d)(2)(iv) Recommendations, if applicable; and	542.32(d)(2)(iv) Recommendations, if applicable; and	542.42(d)(2)(iv) Recommendations, if applicable; and	14(c)(5)(iv) Recommendations, if applicable; and	543.23(c)(5)(iv) Recommendations, if applicable; and			
5	Management's response.	542.22(d)(2)(v) Management's response.	542.32(d)(2)(v) Management's response.	542.42(d)(2)(v) Management's response.	14(c)(5)(v) Management's response.	543.23(c)(5)(v) Management's response.			
C	Audit reports and supporting documentation shall be retained for a period of three (3) years.	542.19(k)(1) All original books, records and documents pertaining to the conduct of wagering activities shall be retained by a gaming operation in accordance with the following schedule. A record that summarizes gaming transactions is sufficient, provided that all documents containing an original signature(s) attesting to the accuracy of a gaming related transaction are independently preserved. Original books, records or documents shall not include copies of originals, except for copies that contain original comments or notations on parts of multi-part forms. The following original books, records and documents shall be retained by a gaming operation for a minimum of five (5) years: (vii) Internal audit documentation and reports;						C	Audit reports and supporting documentation shall be retained for a period of <del>three (3)</del> five (5) years.  Destruction of Documents. Enterprise books, records and other materials documenting the conduct of covered games shall be destroyed only in accordance with rules and regulations adopted by the TCA, which at a minimum shall provide as follows: (3) Notwithstanding anything herein to the contrary, all enterprise books and records with respect to the conduct of covered games or the operation of the enterprise, including, but not limited to, all interim and final financial and audit reports and materials related thereto which have been generated in the ordinary course of business, shall be maintained for the minimum period of three (3) years. 5(K)(3)
<b>23.6</b>	<b>Material Exceptions</b>	<b>542.22(e) Material exceptions.</b>	<b>542.32(e) Material exceptions.</b>	<b>542.42(e) Material exceptions.</b>				<b>23.5</b>	
	All material exceptions resulting from internal audit work shall be investigated and resolved with the results of such being documented and retained for five (5) years.	542.22(e) All material exceptions resulting from internal audit work shall be investigated and resolved with the results of such being documented and retained for five years.	542.32(e) All material exceptions resulting from internal audit work shall be investigated and resolved with the results of such being documented and retained for five years.	542.42(e) All material exceptions resulting from internal audit work shall be investigated and resolved with the results of such being documented and retained for five years.	14(c)(6) All material exceptions identified by internal audit work are investigated and resolved and the results are documented.	543.23(c)(6) All material exceptions identified by internal audit work are investigated and resolved and the results are documented.			
<b>23.7</b>	<b>Role of Management</b>	<b>542.22(f) Role of management.</b>	<b>542.32(f) Role of management.</b>	<b>542.42(f) Role of management.</b>				<b>23.6</b>	



REF	CN TICS	542			NIGC Class III Guidance	543	Other Regs	REF	Recommended
	Section 23 - Internal Audit	542.22 (Tier A)	542.32 (Tier B)	542.42 (Tier C)	BULLETIN 2018-3 §14	543.23			Revisions
								A	Internal audit findings are reported to management.
A	Internal audit findings are reported to management, responded to by management stating corrective measures to be taken to avoid recurrence of the audit exception, and included in the report delivered to management, the Cherokee Nation, CNGC, audit committee, or other entity designated by the Cherokee Nation for corrective action.	542.22(f)(1) Internal audit findings shall be reported to management.  542.22(f)(2) Management shall be required to respond to internal audit findings stating corrective measures to be taken to avoid recurrence of the audit exception.	542.32(f)(1) Internal audit findings shall be reported to management.  542.32(f)(2) Management shall be required to respond to internal audit findings stating corrective measures to be taken to avoid recurrence of the audit exception.	542.42(f)(1) Internal audit findings shall be reported to management.  542.42(f)(2) Management shall be required to respond to internal audit findings stating corrective measures to be taken to avoid recurrence of the audit exception.	14(c)(7) Internal audit findings are reported to management, responded to by management stating corrective measures to be taken, and included in the report delivered to management, the Tribe, TGRA, audit committee, or other entity designated by the Tribe for corrective action.	543.23(c)(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.		B	Management shall be required to respond to internal audit findings by management stating the corrective measures to be taken to avoid recurrence of the audit exception, within established deadlines, and included in the report delivered to management, the Cherokee Nation, CNGC, audit committee, or other entity designated by the Cherokee Nation for corrective action.
B	Such management responses shall be included in the internal audit report that will be delivered to management, the Nation, audit committee, the CNGC, or other entity designated by the Nation.	542.22(f)(3) Such management responses shall be included in the internal audit report that will be delivered to management, the Tribe, Tribal gaming regulatory authority, audit committee, or other entity designated by the Tribe.	542.32(f)(3) Such management responses shall be included in the internal audit report that will be delivered to management, the Tribe, Tribal gaming regulatory authority, audit committee, or other entity designated by the Tribe.	542.42(f)(3) Such management responses shall be included in the internal audit report that will be delivered to management, the Tribe, Tribal gaming regulatory authority, audit committee, or other entity designated by the Tribe.				C	Such management responses shall be included in the internal audit report that will be delivered to management, the Nation, audit committee, the CNGC, Tribal Council, Tribal Administration, or other entity designated by the Nation, as would be privy to the report and designated on the report distribution list to be maintained.

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	§9		X.1	Supervision
Computer applications. For any computer applications utilized, alternate documentation and/or procedures that provide at least the level of control described by the standards in this section, as approved by the Tribal gaming regulatory authority, will be acceptable. 542.15(a)				
	Supervision. Supervision must be provided as needed for the authorization, extension, or modification of lines of credit by an agent(s) with authority equal to or greater than those being supervised. 9(a)	543.15(a) <i>Supervision.</i> Supervision must be provided as needed for lines of credit by an agent(s) with authority equal to or greater than those being supervised.		Supervision must be provided as needed for the authorization, extension, or modification of lines of credit by an agent(s) with authority equal to or greater than those being supervised. 9(a)
Credit Standards			X.2	General Standards
542.15(b) The following standards shall apply if the gaming operation authorizes and extends credit to customers:	<i>Establishment of lines of credit policy.</i> 9(b)	(b) Establishment of lines of credit policy		The following standards shall apply if the gaming operation authorizes and extends credit to patrons (excluding personal checks, payroll checks, cashier's checks, and traveler's checks.)
	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: (9)(b)(1)	543.15(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:	A	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:
	A process for the patron to apply for, modify, and/or re-establish lines of credit, to include required documentation and credit line limit; 9(b)(1)(i)	543.15(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;	1	A process for the patron to apply for, modify, and/or re-establish lines of credit, to include required documentation and credit line limit;
	Authorization levels of credit issuer(s); 9(b)(1)(ii)	543.15(b)(1)(ii) Authorization levels of credit issuer(s);	2	Authorization levels of credit issuer(s);
	Identification of agents authorized to issue lines of credit; 9(b)(1)(iii)	543.15(b)(1)(iii) Identification of agents authorized to issue lines of credit;	3	Identification of agents authorized to issue lines of credit;
	A process for verifying an applicant's credit worthiness; 9(b)(1)(iv)	543.15(b)(1)(iv) A process for verifying an applicant's credit worthiness;	4	A process for verifying an applicant's credit worthiness;
	A system for recording patron information, to include: 9(b)(1)(v)	543.15(b)(1)(v) A system for recording patron information, to include:	5	A system for recording patron information, to include:
At least the following information shall be recorded for customers that have credit limits or are issued credit (excluding personal checks, payroll checks, cashier's checks, and traveler's checks): 542.15(b)(1)				
Customer's name, current address, and signature; 542.15(b)(1)(i)	Name, current address, and signature; 9(b)(1)(v)(A)	543.15(b)(1)(v)(A) Name, current address, and signature;	a	Name, current address, and signature;
Identification verifications; 542.15(b)(1)(ii)	Identification credential; 9(b)(1)(v)(B)	543.15(b)(1)(v)(B) Identification credential;	b	Identification verifications;
Authorized credit limit; 542.15(b)(1)(iii)	Authorized credit line limit; 9(b)(1)(v)(C)	543.15(b)(1)(v)(C) Authorized credit line limit;	c	Authorized credit line limit;
Documentation of authorization by a person designated by management to approve credit limits; and 542.15(b)(1)(iv)	Documented approval by an agent authorized to approve credit line limits; 9(b)(1)(v)(D)	543.15(b)(1)(v)(D) Documented approval by an agent authorized to approve credit line limits;	d	Documentation of authorization by a person designated by management to approve credit limits;
Credit issuances and payments. 542.15(b)(1)(v)	Date, time and amount of credit issuances and payments; and 9(b)(1)(v)(E)	543.15(b)(1)(v)(E) Date, time and amount of credit issuances and payments; and	e	Date, time and amount of credit issuances and payments; and

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	Amount of available credit. 9(b)(1)(v)(F)	543.15(b)(1)(v)(F) Amount of available credit.	f	Amount of available credit.
	9(b)(1)(vi) A process for issuing lines of credit to:	543.15(b)(1)(vi) A process for issuing lines of credit to:	6	A process for issuing lines of credit to:
	9(b)(1)(vi)(A) Verify the patron's identity;	543.15(b)(1)(vi)(A) Verify the patron's identity;	a	Verify the patron's identity;
	9(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) Notify the patron of the lines of credit terms, including obtaining patron's written acknowledgment of the terms by signature;	b	Notify the patron of the lines of credit terms, including obtaining patron's written acknowledgment of the terms by signature;
	9(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) 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;	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;
	9(b)(1)(vi)(D) Obtain required signatures;	543.15(b)(1)(vi)(D) Obtain required signatures;	d	Obtain required signatures;
	9(b)(1)(vi)(E) Determine the amount of the patron's available lines of credit;	543.15(b)(1)(vi)(E) Determine the amount of the patron's available lines of credit;	e	Determine the amount of the patron's available lines of credit;
	9(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) 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	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
	9(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) Require the agent issuing the lines of credit to be independent of the agent who authorized the lines of credit.	g	Require the agent issuing the lines of credit to be independent of the agent who authorized the lines of credit.
	9(b)(1)(vii) A policy establishing credit line limit exceptions to include the following:	543.15(b)(1)(vii) A policy establishing credit line limit exceptions to include the following:	7	A policy establishing credit line limit exceptions to include the following:
	9(b)(1)(vii)(A) Identification of the agent(s) authorized to permit a credit line limit to be exceeded;	543.15(b)(1)(vii)(A) Identification of the agent(s) authorized to permit a credit line limit to be exceeded;	a	Identification of the agent(s) authorized to permit a credit line limit to be exceeded;
	9(b)(1)(vii)(B) Authorization thresholds; and	543.15(b)(1)(vii)(B) Authorization thresholds; and	b	Authorization thresholds; and
	9(b)(1)(vii)(C) Required documentation.	543.15(b)(1)(vii)(C) Required documentation.	c	Required documentation.
	9(b)(1)(viii) A policy governing increases and decreases to a patron's lines of credit account balances to include the following:	543.15(b)(1)(viii) A policy governing increases and decreases to a patron's lines of credit account balances to include the following:	8	A policy governing increases and decreases to a patron's lines of credit account balances to include the following:
	9(b)(1)(A) Documentation and record keeping requirements;	543.15(b)(1)(A) Documentation and record keeping requirements;	a	Documentation and record keeping requirements;
	543.159department 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) Independence between the department that receives the payment and the department that maintains custody of the credit balance for payments made by mail;	b	Independence between the department that receives the payment and the department that maintains custody of the credit balance for payments made by mail;
	9(b)(1)(viii)(C) Collections;	543.15(b)(1)(viii)(C) Collections;	c	Collections;
	9(b)(1)(viii)(D) Periodic audits and confirmation of balances; and	543.15(b)(1)(viii)(D) Periodic audits and confirmation of balances; and	d	Periodic audits and confirmation of balances; and
	9(b)(1)(viii)(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) If a collection agency is used, a process to ensure documentation of increases and decreases to the lines of credit account balances.		
	Prior to extending credit, the customer's gaming operation credit record and/or other documentation shall be examined to determine the following: 542.15(b)(2)		B	Prior to extending credit, the patron's gaming operation credit record and/or other documentation shall be examined to determine the following:
	Properly authorized credit limit; 542.15(b)(2)(i)		1	Properly authorized credit limit;

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Whether remaining credit is sufficient to cover the credit issuance; and 542.15(b)(2)(ii)			2	Whether remaining credit is sufficient to cover the credit issuance; and
Identity of the customer (except for known customers). 542.15(b)(2)(iii)			3	Identity of the patron (except for known customers).
Credit extensions over a specified dollar amount shall be approved by personnel designated by management. 542.15(b)(3)			C	Credit extensions over a specified dollar amount shall be approved by personnel designated by management.
Proper approval of credit extensions over ten percent (10%) of the previously established limit shall be documented. 542.15(b)(4)			D	Proper approval of credit extensions over ten percent (10%) of the previously established limit shall be documented.
The job functions of credit approval (i.e., establishing the customer's credit worthiness) and credit extension (i.e., advancing customer's credit) shall be segregated for credit extensions to a single customer of \$10,000 or more per day (applies whether the credit is extended in the pit or the cage). 542.15(b)(5)			E	The job functions of credit approval (i.e., establishing the patron's credit worthiness) and credit extension (i.e., advancing patron's credit) shall be segregated for credit extensions to a single patron of \$10,000 or more per day (applies whether the credit is extended in the pit or the cage).
If cage credit is extended to a single customer in an amount exceeding \$2,500, appropriate gaming personnel shall be notified on a timely basis of the customers playing on cage credit, the applicable amount of credit issued, and the available balance. 542.15(b)(6)			F	If cage credit is extended to a single customer in an amount exceeding \$2,500, appropriate gaming personnel shall be notified on a timely basis of the customers playing on cage credit, the applicable amount of credit issued, and the available balance.
Cage marker forms shall be at least two parts (the original marker and a payment slip), prenumbered by the printer or concurrently numbered by the computerized system, and utilized in numerical sequence. 542.15(b)(7)			G	Cage marker forms shall be at least two parts (the original marker and a payment slip), pre-numbered by the printer or concurrently numbered by the computerized system, and utilized in numerical sequence.
The completed original cage marker shall contain at least the following information: 542.15(b)(8)			H	The completed original cage marker shall contain at least the following information:
Marker number; 542.15(b)(8)(i)			1	Marker number;
Player's name and signature; and 542.15(b)(8)(ii)			2	Player's name and signature; and
Amount of credit issued (both alpha and numeric). 542.15(b)(8)(iii)			3	Amount of credit issued (both alpha and numeric).
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, chips, etc.), and signature of cashier receiving the payment. 542.15(b)(9)			I	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, chips, etc.), and signature of cashier receiving the payment.
			X.3	<b>Payment Standards</b>
Payment standards. All payments received on outstanding credit instruments shall be recorded in ink or other permanent form of recordation in the gaming operation's records. 542.15(c)(1)			A	All payments received on outstanding credit instruments shall be recorded in ink or other permanent form of recordation in the gaming operation's records.

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When partial payments are made on credit instruments, they shall be evidenced by a multi-part receipt (or another equivalent document) that contains: 542.15(c)(2)			B	When partial payments are made on credit instruments, they shall be evidenced by a multi-part receipt (or another equivalent document) that contains:
The same preprinted number on all copies; 542.15(c)(2)(i)			1	The same preprinted number on all copies;
Customer's name; 542.15(c)(2)(ii)			2	Patron's name;
Date of payment; 542.15(c)(2)(iii)			3	Date of payment;
Dollar amount of payment (or remaining balance if a new marker is issued), and nature of settlement (cash, chips, etc.); 542.15(c)(2)(iv)			4	Dollar amount of payment (or remaining balance if a new marker is issued), and nature of settlement (cash, chips, etc.);
Signature of employee receiving payment; and 542.15(c)(2)(v)			5	Signature of employee receiving payment; and
Number of credit instrument on which partial payment is being made. 542.15(c)(2)(vi)			6	Number of credit instrument on which partial payment is being made.
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: 542.15(c)(3)			C	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:
The routing procedures for payments by mail require that they be received by a department independent of credit instrument custody and collection; 542.15(c)(3)(i)			1	The routing procedures for payments by mail require that they be received by a department independent of credit instrument custody and collection;
Such receipts by mail shall be documented on a listing indicating the customer's name, amount of payment, nature of payment (if other than a check), and date payment received; and 542.15(c)(3)(ii)			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
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). 542.15(c)(3)(iii)			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).
			X.4	<b>Access to Credit Documentation</b>
Access to credit documentation. Access to credit documentation shall be restricted as follows: 542.15(d)(1)			A	Access to credit documentation shall be restricted as follows:
The credit information shall be restricted to those positions that require access and are so authorized by management; 542.15(d)(1)(i)			1	The credit information shall be restricted to those positions that require access and are so authorized by management;



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Outstanding credit instruments shall be restricted to persons authorized by management; and 542.15(d)(1)(ii)			2	Outstanding credit instruments shall be restricted to persons authorized by management; and
Written-off credit instruments shall be further restricted to persons specified by management. 542.15(d)(1)(iii)			3	Written-off credit instruments shall be further restricted to persons specified by management.
Reserved] 542.15(d)(2)				
			<b>X.5</b>	<b>Maintenance of Credit Documentation</b>
Maintenance of credit documentation. (1) All extensions of cage credit, pit credit transferred to the cage, and subsequent payments shall be documented on a credit instrument control form. 542.15(e)(1)			A	All extensions of cage credit, pit credit transferred to the cage, and subsequent payments shall be documented on a credit instrument control form.
Records of all correspondence, transfers to and from outside agencies, and other documents related to issued credit instruments shall be maintained. 542.15(e)(2)			B	Records of all correspondence, transfers to and from outside agencies, and other documents related to issued credit instruments shall be maintained.
			<b>X.6</b>	<b>Write-off and Settlement Standards</b>
	A policy governing write-offs and settlements to include: 9(b)(1)(ix)	543.15(b)(1)(ix) A policy governing write-offs and settlements to include:		
Written-off or settled credit instruments shall be authorized in writing.			A	Written-off or settled credit instruments shall be authorized in writing.
			B	Such authorizations shall be made by at least two management officials who are from departments independent of the credit transaction.
			C	Controls must be established and procedures implemented that include a policy governing write-offs and settlements and must <b>contain</b> the following:
	Identification of agent(s) authorized to approve write-offs and settlements; 9(b)(1)(ix)(A)	543.15(b)(1)(ix)(A) Identification of agent(s) authorized to approve write-offs and settlements;	1	Identification of agent(s) authorized to approve write-offs and settlements;
Such authorizations shall be made by at least two management officials who are from departments independent of the credit transaction. 542.15(f)(2)	Authorization levels for write-offs and settlements of lines of credit instruments; 9(b)(1)(ix)(B)	543.15(b)(1)(ix)(B) Authorization levels for write-offs and settlements of lines of credit instruments;	2	Authorization levels for write-offs and settlements of lines of credit instruments;
	Required documentation for write-offs and settlements; 9(b)(1)(ix)(C)	543.15(b)(1)(ix)(C) Required documentation for write-offs and settlements;	3	Required documentation for write-offs and settlements;
	Independence between the agent who established the lines of credit and the agent writing off or settling the lines of credit instrument; and 9(b)(1)(ix)(D)	543.15(b)(1)(ix)(D) Independence between the agent who established the lines of credit and the agent writing off or settling the lines of credit instrument; and	4	Independence between the agent who established the lines of credit and the agent writing off or settling the lines of credit instrument; and
	Necessary documentation for the approval of write-offs and settlements and transmittal to the appropriate department for recording and deductibility. 9(b)(1)(ix)(E)	543.15(b)(1)(ix)(E) Necessary documentation for the approval of write-offs and settlements and transmittal to the appropriate department for recording and deductibility.	5	Necessary documentation for the approval of write-offs and settlements and transmittal to the appropriate department for recording and deductibility.
			<b>X.7</b>	<b>Collection Agency Standards</b>

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Collection agency standards. (1) 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. 542.15(g)(1)			A	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 (g)(1) of this section. 542.15(g)(2)			B	A person independent of credit transactions and collections shall periodically review such documents.
Accounting/auditing standards. (1) A person independent of the cage, credit, and collection functions shall perform all of the following at least three (3) times per year: 542.15(h)(1)	§13(d)(9)(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		
	§13(d)(9)(i)(A) Select a sample of line of credit accounts;			
Ascertain compliance with credit limits and other established credit issuance procedures; 542.15(h)(1)(i)	§13(d)(9)(i)(B) Ascertain compliance with credit limits and other established credit issuance procedures;	543.24(d)(7)(i)(B)		
Randomly reconcile outstanding balances of both active and inactive accounts on the accounts receivable listing to individual credit records and physical instruments; 542.15(h)(1)(ii)	§13(d)(9)(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;	543.24(d)(7)(i)(C)		
Examine credit records to determine that appropriate collection efforts are being made and payments are being properly recorded; and 542.15(h)(1)(iii)	§13(d)(9)(i)(D) Examine line of credit records to determine that appropriate collection efforts are being made and payments are being properly recorded; and	543.24(d)(7)(i)(D)		
For a minimum of five (5) days per month, partial payment receipts shall be subsequently reconciled to the total payments recorded by the cage for the day and shall be numerically accounted for. 542.15(h)(1)(iv)	§13(d)(9)(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)		
	§13(d)(9)(i)(ii) At least monthly, perform an evaluation of the collection percentage of credit issued to identify unusual trends.	543.24(d)(7)(ii)		
[Reserved] 542.15(h)(2)				
			X.8	Variances



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	(c) 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.	(c) <i>Variances</i> . 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.	The operation must establish, as approved by the CNGC, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented.

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542	NIGC Class III Guidance	REF	Recommended Language
<b>Computer Applications. 542.10(a)</b>		<b>XX.1</b>	
Computer applications. For any computer applications utilized, alternate documentation and/or procedures that provide at least the level of control described by the standards in this section, as approved by the Tribal gaming regulatory authority, will be acceptable. 542.10(a)			
	2(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.		
<b>Deskman means</b> a person who authorizes payment of winning tickets and verifies payouts for keno games.	(1) Deskman. A person who authorizes payment of winning tickets and verifies payouts for keno games.		<b>Deskman</b> - A person who authorizes payment of winning tickets and verifies payouts for keno games.
<b>Draw ticket means</b> a blank keno ticket whose numbers are punched out when balls are drawn for the game. Used to verify winning tickets.	(1) 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.		<b>Draw ticket</b> - A blank keno ticket whose numbers are punched out when balls are drawn for the game that is used to verify winning tickets.
<b>Multi-race ticket means</b> a keno ticket that is played in multiple games.	(1) Multi-race ticket. A keno ticket that is played in multiple games.		<b>Multi-race ticket</b> - A keno ticket that is played in multiple games.
<b>Outstation means</b> areas other than the main keno area where bets may be placed and tickets paid.			<b>Outstation</b> - areas other than the main keno area where bets may be placed and tickets paid.
<b>Rabbit ears means</b> 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.	(1) 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.		<b>Rabbit ears</b> - 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 agents.
<b>Game Play Standards 542.10(b)</b>	<b>Game Play Standards §2(b)</b>	<b>XX.2</b>	<b>Game Play Standards</b>
The computerized customer ticket shall include the date, game number, ticket sequence number, station number, and conditioning (including multi-race if applicable). 542.10(b)(1)	2(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).	A	The computerized patron ticket must include the date, game number, ticket sequence number, station number or writer identification number, and conditioning (including multi-race if applicable).
The information on the ticket shall be recorded on a restricted transaction log or computer storage media concurrently with the generation of the ticket. 542.10(b)(2)	2(b)(2) Concurrently with the generation of the ticket the information on the ticket must be recorded in a manner that restricts access.	B	The information on the ticket shall be recorded on a restricted transaction log or computer storage media concurrently with the generation of the ticket.

542	NIGC Class III Guidance	REF	Recommended Language
Keno personnel shall be precluded from having access to the restricted transaction log or computer storage media. 542.10(b)(3)	2(b)(3) Keno personnel must be precluded from having access to the restricted ticket information.	C	Keno personnel shall be precluded from having access to the restricted transaction log or computer storage media.
When it is necessary to void a ticket, the void information shall be inputted in the computer and the computer shall document the appropriate information pertaining to the voided wager (e.g., void slip is issued or equivalent documentation is generated). 542.10(b)(4)	2(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).	D	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).
Controls shall exist to prevent the writing and voiding of tickets after a game has been closed and after the number selection process for that game has begun. 542.10(b)(5)	2(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.	E	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.
The controls in effect for tickets prepared in outstations (if applicable) shall be identical to those in effect for the primary keno game. 542.10(b)(6)	2(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.	F	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.
<b>Rabbit Ear or Wheel System 542.10(c)</b>	<b>Rabbit Ear or Wheel System §2(c)</b>	<b>xx.3</b>	<b>Rabbit Ear or Wheel System</b>
The following standards shall apply if a rabbit ear or wheel system is utilized: 542.10(c)(1)	2(c) The following standards must apply if a rabbit ear or wheel system is utilized:		The following standards must apply if a rabbit ear or wheel system is utilized:
A dedicated camera shall be utilized to monitor the following both prior to, and subsequent to, the calling of a game: 542.10(c)(1)(i)	2(c)(1) Before and after the game, the following must be monitored by a dedicated camera:	A	A dedicated camera shall be utilized to monitor the following both prior to, and subsequent to, the calling of a game:
Empty rabbit ears or wheel; 542.10(c)(1)(i)(A)	2(c)(1)(i) Empty rabbit ears or wheel;	1	Empty rabbit ears or wheel;
Date and time; 542.10(c)(1)(i)(B)	2(c)(1)(ii) Date and time;	2	Date and time;
Game number; and 542.10(c)(1)(i)(C)	2(c)(1)(iii) Game number; and	3	Game number; and
Full rabbit ears or wheel. 542.10(c)(1)(i)(D)	2(c)(1)(iv) Full rabbit ears or wheel.	4	Full rabbit ears or wheel.
The film of the rabbit ears or wheel shall provide a legible identification of the numbers on the balls drawn. 542.10(c)(1)(ii)	2(c)(2) The recording of the rabbit ears or wheel must provide a legible identification of the numbers on the balls drawn.	B	The recording of the rabbit ears or wheel must provide a legible identification of the numbers on the balls drawn.
Keno personnel shall immediately input the selected numbers in the computer and the computer shall document the date, the game number, the time the game was closed, and the numbers drawn. 542.10(c)(1)(iii)	2(c)(3) Keno agents must immediately input the numbers on the balls drawn in the computer and the computer must document the date, the game number, the time the game was closed, and the numbers drawn.	C	Keno agents must immediately input the numbers on the balls drawn in the computer and the computer must document the date, the game number, the time the game was closed, and the numbers drawn.

542	NIGC Class III Guidance	REF	Recommended Language
The Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, shall establish and the gaming operation shall comply with procedures that prevent unauthorized access to keno balls in play. 542.10(c)(1)(iv)	2(c)(4) Controls must be established and procedures implemented that prevent unauthorized access to keno balls in play.	D	The CNGC, or the gaming operation as approved by the CNGC, shall establish and the gaming operation shall comply with procedures that prevent unauthorized access to keno balls in play.
Back-up keno ball inventories shall be secured in a manner to prevent unauthorized access. 542.10(c)(1)(v)	2(c)(5) Back-up keno ball inventories must be secured in a manner to prevent unauthorized access.	E	Back-up keno ball inventories must be secured in a manner to prevent unauthorized access.
The Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, shall establish and the gaming operation shall comply with procedures for inspecting new keno balls put into play as well as for those in use. 542.10(c)(1)(vi)	2(c)(6) Controls must be established and procedures implemented to ensure that all eligible objects used in the conduct of the keno 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 keno game/session. At least one of the verifying agents must be a supervisory agent or independent of the keno games department.	F	Controls must be established and procedures implemented to ensure that all eligible objects used in the conduct of the keno 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 keno game/session. At least one of the verifying agents must be a supervisory agent or independent of the keno games department.
[Reserved] 542.10(c)(2)			
<b>Random Number Generator 541.10(d)</b>	<b>Random Number Generator §2(d)</b>	<b>XX.4</b>	<b>Random Number Generator</b>
The following standards shall apply if a random number generator is utilized: 542.10(d)(1)	2(d) If a random number generator is utilized, controls must be established and procedures implemented that require the following:	A	If a random number generator is utilized, controls must be established and procedures implemented that require the following:
The random number generator shall be linked to the computer system and shall directly relay the numbers selected into the computer without manual input. 542.10(d)(1)(i)	2(d)(1) The numbers selected by the random number generator must be directly relayed to, and automatically recorded in, the keno computer system.	1	The numbers selected by the random number generator must be directly relayed to, and automatically recorded in, the keno computer system.
Keno personnel shall be precluded from access to the random number generator. 542.10(d)(1)(ii)	2(d)(2) Keno agents must be precluded from access to the random number generator.	2	Keno agents must be precluded from access to the random number generator.
[Reserved] 542.10(d)(2)			
<b>Winning Tickets 542.10(e)</b>	<b>Prize Payout §2(e)</b>	<b>XX.5</b>	<b>Prize Payout/Winning Tickets</b>
	2(e)(1) Controls must be established and procedures implemented that address the following:	A	Controls must be established and procedures implemented that address the following:
	2(e)(1)(i) Identification of the agent authorized (by position) to make a payout;	1	Identification of the agent authorized (by position) to make a payout;

542	NIGC Class III Guidance	REF	Recommended Language
	2(e)(1)(ii) Predetermined payout authorization levels (by position);	2	Predetermined payout authorization levels (by position);
	2(e)(1)(iii) Documentation procedures ensuring separate control of the cash accountability functions;	3	Documentation procedures ensuring separate control of the cash accountability functions;
Winning tickets shall be verified and paid as follows: 542.10(e)			
The sequence number of tickets presented for payment shall be inputted into the computer, and the payment amount generated by the computer shall be given to the customer. 542.10(e)(1)	2(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.	4	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 patron;
The Tribal gaming regulatory authority, or the gaming operation as approved by the Tribal gaming regulatory authority, shall establish and the gaming operation shall comply with procedures that preclude payment on tickets previously presented for payment, unclaimed winning tickets (sleepers) after a specified period of time, voided tickets, and tickets that have not been issued yet. 542.10(e)(2)	2(e)(1)(v) Preclusion of payment of tickets previously presented for payment;	5	Preclusion of payment of tickets previously presented for payment;
	2(e)(1)(vi) Unclaimed winning tickets (sleepers) after a specified period of time;	6	Unclaimed winning tickets (sleepers) after a specified period of time;
	2(e)(1)(vii) Voided tickets; and	7	Voided tickets; and
	2(e)(1)(viii) Tickets that have not been issued yet.	8	Tickets that have not been issued yet.
All payouts shall be supported by the customer (computer-generated) copy of the winning ticket (payout amount is indicated on the customer ticket or a payment slip is issued). 542.10(e)(3)	2(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).	9	All payouts must be supported by the patron (computer-generated) copy of the winning ticket (payout amount is indicated on the patron ticket or a payment slip is issued).
A manual report or other documentation shall be produced and maintained documenting any payments made on tickets that are not authorized by the computer. 542.10(e)(4)	2(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.	10	A manual report or other documentation must be produced and maintained documenting any payments made on tickets that are not authorized by the computer.

542	NIGC Class III Guidance	REF	Recommended Language
Winning tickets over a specified dollar amount (not to exceed \$10,000 for locations with more than \$5 million annual keno write and \$3,000 for all other locations) shall also require the following: 542.10(e)(5)	2(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:	B	Prize payouts/winning tickets over a specified dollar amount, (not to exceed \$10,000 for locations with more than \$5 million annual keno write and \$3,000 for all other locations) or a lower threshold as authorized by management and approved by the CNGC, must also require the following:
Approval of management personnel independent of the keno department, evidenced by their signature; 542.10(e)(5)(i)	2(e)(2)(i) Approval of management personnel independent of the keno department, evidenced by their signature;	1	Approval of management personnel independent of the keno department, evidenced by their signature;
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); 542.10(e)(5)(ii)	2(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);	2	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);
Comparison of the winning customer copy to the computer reports; 542.10(e)(5)(iii)	2(e)(2)(iii) Comparison of the winning customer copy to the computer reports;	3	Comparison of the winning patron copy to the computer reports;
Regrading of the customer copy using the payout schedule and draw information; and 542.10(e)(5)(iv)	2(e)(2)(iv) Regrading of the customer copy using the payout schedule and draw information; and	4	Regrading of the patron copy using the payout schedule and draw information; and
Documentation and maintenance of the procedures in this paragraph. 542.10(e)(5)(v)	2(e)(2)(v) Documentation and maintenance of the performance of the procedures in this paragraph.	5	Documentation and maintenance of the performance of the procedures.
542.10(e)(6) When the keno game is operated by one person, all winning tickets in excess of an amount to be determined by management (not to exceed \$1,500) shall be reviewed and authorized by a person independent of the keno department.		D	<b>When the keno game is operated by one person</b> , all winning tickets in excess of an amount to be determined by management (not to exceed \$1,500) shall be reviewed and authorized by a person independent of the keno department.
	2(e)(3) Authorization and Signatures 2(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.	E	Authorization and Signatures. 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 CNGC.



542	NIGC Class III Guidance	REF	Recommended Language
	2(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:	F	Prize payouts above the following threshold, or a lower threshold, as authorized by management and approved by CNGC, must require one of the two signatures and verifications to be a supervisory or management agent independent of the keno operation:
(	2(e)(3)(A) \$5,000 for a Tier A facility;	1	\$5,000 for a Tier A facility;
	2(e)(3)(B) \$10,000 at a Tier B facility;	2	\$10,000 at a Tier B facility;
	2(e)(3)(C) \$20,000 for a Tier C facility; or	3	\$20,000 for a Tier C facility; or
	2(e)(3)(D) \$50,000 for a Tier C facility with over \$100,000,000 in gross gaming revenues.	4	\$50,000 for a Tier C facility with over \$100,000,000 in gross gaming revenues.
	2(e)(3)(iii) The predetermined thresholds, whether set at the MICS level or lower, must be authorized by management, approved by the CNGC, documented, and maintained.	G	The predetermined thresholds, whether set at the MICS level or lower, must be authorized by management, approved by the CNGC, documented, and maintained.
	2(f) For each agent station, a cash summary report (count sheet) at the end of each keno shift must be prepared that includes:	H	For each agent station, a cash summary report (count sheet) at the end of each keno shift must be prepared and shall include:
	2(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	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
	2(f)(2) Signatures of two agents who have verified the net cash proceeds for the shift and the cash turned in.	2	Signatures of two agents who have verified the net cash proceeds for the shift and the cash turned in.
<b>Check Out Standards at the end of each Keno Shift 542.10(f)</b>	<b>Cash and Cash Equivalent Controls §2(g)</b>	<b>XX.6</b>	<b>Cash and Cash Equivalent Controls</b>
For each writer station, a cash summary report (count sheet) shall be prepared that includes: 542.10(f)(1)		A	For each writer station, a cash summary report (count sheet) shall be prepared that includes:
Computation of net cash proceeds for the shift and the cash turned in; and 542.10(f)(1)(i)		1	Computation of net cash proceeds for the shift and the cash turned in; and

542	NIGC Class III Guidance	REF	Recommended Language
Signatures of two employees who have verified the net cash proceeds for the shift and the cash turned in. Unverified transfers of cash and/or cash equivalents are prohibited. 542.10(f)(1)(ii)	2(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.	2	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.
[Reserved] 542.10(f)(2)	2(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:	B	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:
	2(g)(2)(i) Inventory, including any increases or decreases;	1	Inventory, including any increases or decreases;
	2(g)(2)(ii) Transfers;	2	Transfers;
	2(g)(2)(iii) Exchanges, including acknowledging signatures or initials; and	3	Exchanges, including acknowledging signatures or initials; and
	2(g)(2)(iv) Resulting variances.	4	Resulting variances.
	2(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.	C	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.
<b>Promotional Payouts or Awards 542.10(g)</b>	<b>Promotional Payouts or Awards §2(h)</b>	<b>XX.7</b>	<b>Promotional Payouts or Awards</b>
If a gaming operation offers promotional payouts or awards, the payout form/documentation shall include the following information: 542.10(g)(1)	2(h) If a gaming operation offers promotional payouts or awards, the payout form/documentation must include the following information:	A	If a gaming operation offers promotional payouts or awards, the payout form/documentation must include the following information:
Date and time; 542.10(g)(1)(i)	2(h)(1) Date and time;	1	Date and time;
Dollar amount of payout or description of personal property (e.g., jacket, toaster, car, etc.), including fair market value; 542.10(g)(1)(ii)	2(h)(2) Dollar amount of payout or description of personal property (e.g., jacket, toaster, car, etc.), including fair market value;	2	Dollar amount of payout or description of personal property (e.g., jacket, toaster, car, etc.), including fair market value;
Type of promotion; and 542.10(g)(1)(iii)	2(h)(3) Type of promotion; and	3	Type of promotion; and
Signature of at least one employee authorizing and completing the transaction. 542.10(g)(1)(iv)	2(h)(4) Signature of at least one employee authorizing and completing the transaction.	4	Signature of at least one agent authorizing and completing the transaction.
[Reserved] 542.10(g)(2)			
<b>Standards for Statistical Reports 542.10(h)</b>	<b>Standards for Statistical Reports §2(i)</b>	<b>XX.8</b>	<b>Standards for Statistical Reports</b>

542	NIGC Class III Guidance	REF	Recommended Language
Records shall be maintained that include win and write by individual writer for each day. 542.10(h)(1)	2(i)(1) Records must be maintained that include win and write by individual writer for each day.	A	Records must be maintained that include win and write by individual writer for each day.
Records shall be maintained that include win, write, and win-to-write hold percentage for: 542.10(h)(2)	2(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:	B	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:
Each shift; 542.10(h)(2)(i)	2(i)(2)(i) Each shift;	1	Each shift;
Each day; 542.10(h)(2)(ii)	2(i)(2)(ii) Each day;	2	Each day;
Month-to-date; and 542.10(h)(2)(iii)	2(i)(2)(iii) Month-to-date; and	3	Month-to-date; and
Year-to-date or fiscal year-to-date as applicable 542.10(h)(2)(iv)	2(i)(2)(iv) Year-to-date or fiscal year-to-date as applicable	4	Year-to-date or fiscal year-to-date as applicable.
A manager independent of the keno department shall review keno statistical data at least on a monthly basis and investigate any large or unusual statistical variances. 542.10(h)(3)	2(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.	C	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.
At a minimum, investigations shall be performed for statistical percentage fluctuations from the base level for a month in excess of ±3%. The base level shall be defined as the gaming operation's win percentage for the previous business year or the previous twelve (12) months. 542.10(h)(4)	2(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.	D	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 CNGC. The base level must be defined as the gaming operation's win percentage for the previous business year or the previous twelve (12) months.
Such investigations shall be documented, maintained for inspection, and provided to the Tribal gaming regulatory authority upon request. 542.10(h)(5)	2(i)(5) Such investigations must be documented, maintained for inspection, and provided to the Tribal gaming regulatory authority upon request.	E	Such investigations must be documented, maintained for inspection, and provided to the CNGC upon request.
<b>System Security Standards 542.10(i)</b>		<b>XX.9</b>	<b>System Security Standards</b>
All keys (including duplicates) to sensitive computer hardware in the keno area shall be maintained by a department independent of the keno function. 542.10(i)(1)		A	All keys (including duplicates) to sensitive computer hardware in the keno area shall be maintained by a department independent of the keno function.
Personnel independent of the keno department shall be required to accompany such keys to the keno area and shall observe changes or repairs each time the sensitive areas are accessed. 542.10(i)(2)		B	Agents independent of the keno department shall be required to accompany such keys to the keno area and shall observe changes or repairs each time the sensitive areas are accessed.

542	NIGC Class III Guidance	REF	Recommended Language
<b>Documentation Standards 542.10(j)</b>	<b>Documentation Standards §2(j)</b>	<b>XX.10</b>	<b>Documentation Standards</b>
Adequate documentation of all pertinent keno information shall be generated by the computer system. 542.10(j)(1)	2(j)(1) The computer system must generate adequate documentation of all pertinent keno information, to include the following:		The computer system must generate adequate documentation of all pertinent keno information, to include the following:
This documentation shall be restricted to authorized personnel. 542.10(j)(2)			
The documentation shall include, at a minimum: 542.10(j)(3)		A	The documentation shall be restricted to authorized personnel and include, at a minimum:
Ticket information (as described in paragraph (b)(1) of this section); 542.10(j)(3)(i)	2(j)(1)(i) Ticket information (as described in paragraph (b)(1) of this section);	1	Ticket information (as described in Game Standards of this section);
Payout information (date, time, ticket number, amount, etc.); 542.10(j)(3)(ii)	2(j)(1)(ii) Payout information (e.g., date, time, ticket number, amount, etc.);	2	Payout information (e.g., date, time, ticket number, amount, etc.);
Game information (number, ball draw, time, etc.); 542.10(j)(3)(iii)	2(j)(1)(iii) Game information (e.g., number, ball draw, time, etc.);	3	Game information (e.g., number, ball draw, time, etc.);
Daily recap information, including: 542.10(j)(3)(iv)	2(j)(1)(iv) Daily recap information, including:	4	Daily recap information, including:
Write; 542.10(j)(3)(iv)(A)	2(j)(1)(iv)(A) Write;	a	Write;
Payouts; and 542.10(j)(3)(iv)(B)	2(j)(1)(iv)(B) Payouts; and	b	Payouts; and
Gross revenue (win): 542.10(j)(3)(iv)(C)	2(j)(1)(iv)(C) Gross revenue (win);	c	Gross revenue (win);
System exception information, including: 542.10(j)(3)(v)	2(j)(1)(v) System exception information, including:	5	System exception information, including:
Voids; 542.10(j)(3)(v)(A)	2(j)(1)(v)(A) Voids;	a	Voids;
Late pays; and 542.10(j)(3)(v)(B)	2(j)(1)(v)(B) Late pays; and	b	Late pays; and
Appropriate system parameter information (e.g., changes in pay tables, ball draws, payouts over a predetermined amount, etc.); and 542.10(j)(3)(v)(C)	2(j)(1)(v)(C) Appropriate system parameter information (e.g., changes in pay tables, ball draws, payouts over a predetermined amount, etc.); and	c	Appropriate system parameter information (e.g., changes in pay tables, ball draws, payouts over a predetermined amount, etc.); and
Personnel access listing, including: 542.10(j)(3)(vi)	2(j)(1)(vi) Agent access listing, including:	6	Agent access listing, including:
Employee name or employee identification number; and 542.10(j)(3)(vi)(A)	2(j)(1)(vi)(A) Agent name or agent identification number; and	a	Agent name or agent identification number; and
Listing of functions employee can perform or equivalent means of identifying same. 542.10(j)(3)(vi)(B)	2(j)(1)(vi)(B) Listing of functions agent can perform or equivalent means of identifying same.	b	Listing of functions agent can perform or equivalent means of identifying same.
	2(j)(2) This document must be restricted to authorized agents.	B	This document must be restricted to authorized agents.
<b>Keno Audit Standards 542.10(k)</b>			

542	NIGC Class III Guidance	REF	Recommended Language
The keno audit function shall be independent of the keno department. 542.10(k)(1)			
At least annually, keno audit shall foot the write on the restricted copy of the keno transaction report for a minimum of one shift and compare the total to the total as documented by the computer. 542.10(k)(2)	13(d)(1)(i) 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.		
For at least one shift every other month, keno audit shall perform the following: 542.10(k)(3)	13(d)(1)(ii) For at least one shift every other month, perform the following:		
Foot the customer copy of the payouts and trace the total to the payout report; and 542.10(k)(3)(i)	13(d)(1)(ii)(A) Foot the customer copy of the payouts and trace the total to the payout report; and		
Regrade at least 1% of the winning tickets using the payout schedule and draw ticket. 542.10(k)(3)(ii)	13(d)(1)(ii)(B) Regrade at least 1% of the winning tickets using the payout schedule and draw ticket.		
Keno audit shall perform the following: 542.10(k)(4)			
For a minimum of five games per week, compare the video recording and/or digital record of the rabbit ears or wheel to the computer transaction summary; 542.10(k)(4)(i)	13(d)(1)(iii) 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;		
Compare net cash proceeds to the audited win/loss by shift and investigate any large cash overages or shortages (i.e., in excess of \$25.00); 542.10(k)(4)(ii)	13(d)(1)(iv) 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);		
Review and regrade all winning tickets greater than or equal to \$1,500, including all forms that document that proper authorizations and verifications were obtained and performed; 542.10(k)(4)(iii)	13(d)(1)(v) 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;		
Review the documentation for payout adjustments made outside the computer and investigate large and frequent payments; 542.10(k)(4)(iv)	13(d)(1)(vi) Daily, review the documentation for payout adjustments made outside the computer and investigate large and frequent payments;		
Review personnel access listing for inappropriate functions an employee can perform; 542.10(k)(4)(v)	13(d)(1)(vii) Weekly, review personnel access listing for inappropriate functions an agent can perform;		

542	NIGC Class III Guidance	REF	Recommended Language
Review system exception information on a daily basis for propriety of transactions and unusual occurrences including changes to the personnel access listing; 542.10(k)(4)(vi)	13(d)(1)(viii) Review system exception information on a daily basis for propriety of transactions and unusual occurrences including changes to the personnel access listing;		
If a random number generator is used, then at least weekly review the numerical frequency distribution for potential patterns; and 542.10(k)(4)(vii)	13(d)(1)(ix) If a random number generator is used, then at least weekly review the numerical frequency distribution for potential patterns; and		
Investigate and document results of all noted improper transactions or unusual occurrences. 542.10(k)(4)(viii)	13(d)(1)(x) Investigate and document results of all noted improper transactions or unusual occurrences.		
When the keno game is operated by one person: 542.10(k)(5)	13(d)(1)(xi) When the keno game is operated by one person:		
The customer copies of all winning tickets in excess of \$100 and at least 5% of all other winning tickets shall be regraded and traced to the computer payout report; 542.10(k)(5)(i)	13(d)(1)(xi)(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;		
The video recording and/or digital record of rabbit ears or wheel shall be randomly compared to the computer game information report for at least 10% of the games during the shift; and 542.10(k)(5)(ii)	13(d)(1)(xi)(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		
Keno audit personnel shall review winning tickets for proper authorization pursuant to paragraph (e)(6) of this section. 542.10(k)(5)(iii)	13(d)(1)(xi)(C) Review winning tickets for proper authorization.		
In the event any person performs the writer and deskman functions on the same shift, the procedures described in paragraphs (k)(5)(i) and (ii) of this section (using the sample sizes indicated) shall be performed on tickets written by that person. 542.10(k)(6)	13(d)(1)(xii) 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.		
Documentation (e.g., a log, checklist, etc.) that evidences the performance of all keno audit procedures shall be maintained. 542.10(k)(7)	13(d)(1)(xiii) Documentation (e.g., a log, checklist, etc.) that evidences the performance of all keno audit procedures shall be maintained.		



542	NIGC Class III Guidance	REF	Recommended Language
<p>A manager independent of the keno department shall review keno audit exceptions, and perform and document investigations into unresolved exceptions. These investigations shall be documented, maintained for inspection, and provided to the Tribal gaming regulatory authority upon request. 542.10(k)(8)</p>			
<p>When a multi-game ticket is part of the sample in paragraphs (k)(3)(ii), (k)(5)(i) and (k)(6) of this section, the procedures may be performed for ten (10) games or ten percent (10%) of the games won, whichever is greater. 542.10(k)(9)</p>			
<b>Access 542.10(l)</b>		<b>XX.11</b>	<b>Access</b>
<p>Access to the computer system shall be adequately restricted (i.e., passwords are changed at least quarterly, access to computer hardware is physically restricted, etc.). 542.10(l)</p>			<p>Access to the computer system shall be adequately restricted (i.e., passwords are changed at least quarterly, access to computer hardware is physically restricted, etc.).</p>
<b>Equipment Standards 542.10(m)</b>	<b>Equipment Standards §2(k)</b>	<b>XX.12</b>	<b>Equipment Standards</b>
<p>There shall be effective maintenance planned to service keno equipment, including computer program updates, hardware servicing, and keno ball selection equipment (e.g., service contract with lessor). 542.10(m)(1)</p>	<p>2(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).</p>	A	<p>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).</p>
<p>Keno equipment maintenance (excluding keno balls) shall be independent of the operation of the keno game. 542.15(m)(2)</p>	<p>2(k)(2) Keno equipment maintenance (excluding keno balls) must be independent of the operation of the keno game.</p>	B	<p>Keno equipment maintenance (excluding keno balls) must be independent of the operation of the keno game.</p>
<p>Keno maintenance personnel shall report irregularities to management personnel independent of the keno department. 542.10(m)(3)</p>	<p>2(k)(3) Keno maintenance agents must report irregularities to management independent of the keno department.</p>	C	<p>Keno maintenance agents must report irregularities to management independent of the keno department.</p>
<p>If the gaming operation utilizes a barcode or microchip reader in connection with the play of keno, the reader shall be tested at least annually by personnel independent of the keno department to determine that it is correctly reading the barcode or microchip. 542.10(m)(4)</p>	<p>2(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.</p>	D	<p>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.</p>
<b>Document Retention 542.10(n)</b>	<b>Document Retention §2(l)</b>	<b>XX.13</b>	<b>Document Retention</b>



542	NIGC Class III Guidance	REF	Recommended Language
All documents (including computer storage media) discussed in this section shall be retained for five (5) years, except for the following, which shall be retained for at least seven (7) days: 542.10(n)(1)	2(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:	A	All keno documents (including computer storage media) must be retained for five (5) years, except for the following, which must be retained for at least seven (7) days:
Video recordings and/or digital records of rabbit ears or wheel; 542.10(n)(1)(i)	2(l)(1)(i) Video recordings and/or digital records of rabbit ears or wheel;	1	Video recordings and/or digital records of rabbit ears or wheel;
All copies of winning keno tickets of less than \$1,500.00. 542.10(n)(1)(ii)	2(l)(1)(ii) All copies of winning keno tickets of less than \$1,500.00.	2	All copies of winning keno tickets of less than \$1,500.00.
[Reserved] 542.10(n)(2)			
<b>Multi-race Tickets 542.10(o)</b>	<b>Multi-race Tickets §2(m)</b>	<b>XX.14</b>	<b>Multi-race Tickets</b>
Procedures shall be established to notify keno personnel immediately of large multi-race winners to ensure compliance with standards in paragraph (e)(5) of this section. 542.10(o)(1)	2(m)(1) Procedures must be established to notify keno agents immediately of large multi-race winners.	A	Procedures must be established to notify keno agents immediately of large multi-race winners to ensure compliance with prize payout standards.
Procedures shall be established to ensure that keno personnel are aware of multi-race tickets still in process at the end of a shift. 542.10(o)(2)	2(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.	B	Procedures must be established to ensure that keno agents are aware of multi-race tickets still in process at the end of a shift.
<b>Manual Keno 542.10(p)</b>		<b>XX.15</b>	<b>Manual Keno</b>
For gaming operations that conduct manual keno games, alternate procedures that provide at least the level of control described by the standards in this section shall be developed and implemented. 542.10(p)			For gaming operations that conduct manual keno games, alternate procedures that provide at least the level of control described by the standards in this section shall be developed and implemented.
		<b>XX.16</b>	<b>Variances</b>
	2(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.		The operation must establish, as approved by the CNGC, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented.
		<b>XX.17</b>	<b>Other</b>
	2(n) All relevant controls from § 11, Information and Technology will apply.	A	All relevant controls of Section 20 Information Technology will apply.
	2(o) Revenue Audit. Standards for revenue audit of keno are contained in § 13, Revenue Audit.	B	Revenue Audit. Standards for revenue audit of keno are contained in Section 21 Revenue Audit.