

**SEMINOLE NATION OF OKLAHOMA
GAMING AGENCY**



Tribal Internal Control Standards

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Section 100. Purpose

- A) This part establishes the minimum internal control standards for the conduct of Class II and OK-Compact (Class III) gaming on Seminole Nation lands in accordance with the Seminole Nation Title 15 (Gaming Ordinance).

Section 101. Definitions/Acronyms

The definitions in this Section apply to all Sections of this part unless otherwise noted.

- 1) Accountability. All financial instruments, receivables, and patron deposits constituting the total amount for which the bankroll custodian is responsible at a given time.
- 2) Agent. A person authorized by the gaming operation, as approved by the SNGA, to make decisions or perform assigned tasks or actions on behalf of the gaming operation.
- 3) Ante. A player's initial wager or predetermined contribution to the pot before the dealing of the first hand.
- 4) ATM. Automated Teller Machine.
- 5) AUP. Agreed upon procedure.
- 6) Automated payout. Payment issued by a machine.
- 7) Bill-in meter. A meter included on a gaming machine accepting currency or vouchers that tracks the number of bills or vouchers put in the machine.
- 8) Bingo. See Class II gaming.
- 9) Cage. A secure work area within the gaming operation for cashiers, which may include a storage area for the gaming operation bankroll.
- 10) Card game. 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, time buy-in, or other fee or payment from a player for the privilege of playing.
- 11) Card reader. A peripheral device used to retrieve information from a mag-strip card and verified against a database to gain access to player information, system access, system configuration on the gaming device.
- 12) Currency equivalents. Documents, financial instruments other than currency, or anything else of representative value to which the gaming operation has assigned a monetary value. A currency equivalent includes, but is not limited to, tokens, chips, coupons, vouchers, payout slips and vouchers, and other items to which a gaming operation has assigned an exchange value.
- 13) Cash-out voucher. An instrument of value generated by a gaming machine representing a currency amount owed to a patron. This instrument may be wagered at other machines by depositing the cash-out voucher in the machine drop box.
- 14) Cashless system. A system that performs cashless transactions and maintains records of those cashless transactions.
- 15) Cashless transaction. A movement of funds electronically from one component to another, such as to or from a patron deposit account.
- 16) CCD. Casino Compliance Department.

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- 17) CEO. Seminole Nation Gaming Enterprise Chief Executive Officer.
- 18) CGR. Chief Gaming Regulator of the Seminole Nation Gaming Agency
- 19) Chips. Currency substitutes, in various denominations, issued by a gaming operation and used for wagering.
- 20) Class I gaming. Social games solely for prizes of minimal value or traditional forms of Indian gaming engaged in by individuals as a part of, or in connection with, tribal ceremonies, celebrations, or social events.
- 21) Class II gaming.
 - a) The game of chance commonly known as bingo (whether or not electronic, computer, or other technologic aids are used in connection therewith):
 - (i) which is played for prizes, including monetary prizes, with cards bearing numbers or other designations,
 - (ii) in which the holder of the card covers such numbers or designations when objects, similarly numbered or designated, are drawn or electronically determined, and
 - (iii) in which the game is won by the first individual covering a previously designated arrangement of numbers or designations on such cards, including (if played in the same location) pull-tabs, lotto, punch boards, tip jars, instant bingo, and other games similar to bingo, and
 - b) Card games that:
 - (i) are explicitly authorized by the laws of the State, or
 - (ii) are not explicitly prohibited by the laws of the State and are played at any location in the State, but only if such card games are played in conformity with those laws and regulations (if any) of the State regarding hours or periods of operation of such card games or limitations on wagers or pot sizes in such card games.
 - c) The term "Class II gaming" does not include:
 - (i) any banking card games, including baccarat, chemin de fer, or blackjack (21), or
 - (ii) Electronic or electromechanical facsimiles of any game of chance or gaming machines of any kind.
- 22) Class II gaming system. All components, whether or not technologic aids in electronic, computer, mechanical, or other technologic form, that function together to aid the play of one or more Class II games, including accounting functions mandated by these regulations or Seminole Nation Technical Standards.
- 23) Class III gaming. All forms of gaming that are not Class I or Class II gaming. Also known as Compact or Covered game.
- 24) Coin-in meter. The meter that displays the total amount wagered in a gaming machine.
- 25) Compact. Means the Seminole Nation –State of Oklahoma Gaming Compact covering Class III gaming approved by the Secretary of the Interior and published in the Federal Register pursuant to 25 U.S.C. 2710.

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- 26) Commission. The Seminole Nation Gaming Agency established by the Title 15 of the Seminole Nation Code of Laws, which performs regulatory oversight and monitors compliance with Tribal, Federal, and applicable State laws and regulations.
- 27) Complimentary services and items. Services and items provided to a patron at the discretion of a gaming operation agent on behalf of the gaming operation at no cost. Services and items may include, but are not limited to, travel, lodging, food, beverages, or entertainment expenses.
- 28) Confidential information. All private and proprietary, gaming-related information of the Seminole Nation, SNGE Board, SNGA, and gaming operations that may have a significant adverse impact on the Nation, SNGE Board, SNGA, the Nation's employees, Patrons, and/or Vendors if it is published or its integrity compromised and shall include information protected by federal privacy laws and the find of information exempted from disclosure under the federal Freedom of Information Act (FOIA).
- 29) 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.
- 30) Count room. A secured room where the count is performed in which the currency and currency equivalents are counted.
- 31) Count team. Group of individuals that perform the count of the currency and currency equivalents contained in the gaming machine drop, the table/card game drop, and/or Kiosk.
- 32) 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.
- 33) CTR. Currency Transaction Report. Used to file single or aggregated currency transactions, in a single Gaming Day, in excess of \$10,000 with the IRS.
- 34) Currency. Cash, chips, gaming machine vouchers, coupons, and instruments worth monetary value.
- 35) Dealer. An individual who operates a table or card game, individually or part of a team, administering rules and making pay-outs.
- 36) Dedicated camera. A video camera that continuously records a specific activity.
- 37) Drop box. A locked container in which currency or currency equivalents are placed at the time of a transaction. Where applicable to a card game, the drop box is affixed to the gaming table into which the drop is placed. The game type, table number, and shift are indicated on the box.
- 38) Drop cabinet. The wooden or metal base of the gaming machine or system that contains the gaming machine or system drop bucket.
- 39) Drop box contents keys. The key used to open the drop boxes.
- 40) Drop box release keys. The key used to release drop boxes from the tables.
- 41) Drop box storage rack keys. The key used to access the storage rack where the drop boxes are secured.
- 42) Drop proceeds. The total amount of financial instruments removed from drop boxes and financial instrument storage components.
- 43) Drop period. The period of time that occurs between sequential currency drops.

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- 44) EPROM. Erasable, programmable, read-only memory software media.
- 45) Exception report. A listing of occurrences, transactions or items that fall outside a predetermined range of acceptability
- 46) Family member. Spouse, child, parent, or sibling.
- 47) Fill slip. A document evidencing a fill.
- 48) Financial instrument. Any tangible item of value tendered in game play, including, but not limited to bills, coins, vouchers, and coupons.
- 49) Financial instrument acceptor. Any component that accepts financial instruments.
- 50) Financial instrument component release key. The key used to release the financial instrument storage component from the drop cabinet.
- 51) Financial instrument component storage rack key. The key used to access the storage rack where the financial instrument storage components are secured.
- 52) Financial instrument dispenser. Any component that dispenses financial instruments.
- 53) Financial instrument storage component. Any component that stores financial instruments.
- 54) Financial instrument storage component content keys. The key used to open the financial instrument storage component canister, in which currency or currency equivalents are stored.
- 55) FinCEN. Financial Crimes Enforcement Network. A department of the U.S. Treasury organized to help fight money laundering.
- 56) Flare. The information sheet provided by the manufacturer that sets forth the rules of a particular pull tab game and that is associated with a specific deal of pull tabs. The flare shall contain the following information:
 - a) Name of the game;
 - b) Manufacturer name or manufacturer's logo;
 - c) Voucher count; and d. Prize structure, which shall include the number of winning pull tabs by denomination, with their respective winning symbols, numbers, or both.
- 57) Gaming machine. The device of a gaming system that is played by a patron. The device, 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 currency which awards currency, currency equivalents, merchandise, or a written statement of the player's accumulated credits, which written statements may be redeemable for currency.
- 58) Gaming promotion. Any promotional activity or award that requires game play as a condition of eligibility.
- 59) 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).

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- 60) 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).
- 61) GM. Casino General Manager/Gaming Manager.
- 62) Governmental Accounting Standards Board (GASB). Generally accepted accounting principles used by state and local governments.
- 63) Gross Gaming Revenue. The annual total amount of currency 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.
- 64) 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.
- 65) Internal Audit. A SNGA department who perform an audit function of gaming operations 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 individual may provide audit coverage to more than one operation within a Tribe's gaming operation holdings.
- 66) KAM. Key Asset Manager.
- 67) Kiosk. A device capable of redeeming vouchers and/or wagering credits or initiating electronic transfers of money to or from a patron deposit account.
- 68) Lammer. 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 patron for wagering on credit before completion of the credit instrument. Lammer may also mean a type of chip used to evidence transfers between table banks and card room banks.
- 69) Lines of credit. The privilege granted by a gaming operation to a patron to: a. Defer payment of debt; or b. Incur debt and defer its payment under specific terms and conditions.
- 70) Logic Box. A separately locked cabinet area (with its own locked door), which houses programmable storage media and/or components that have the potential to significantly influence the operation of the gaming machine.
- 71) Manual payout. Any non-automated payout.
- 72) Marker. A document, signed by the patron, promising to repay credit issued by the gaming operation.
- 73) MEAL. Machine Entrance Access Log.
- 74) MICS. Minimum Internal Control Standards.
- 75) MIL. Monetary Instrument Log. A log maintained to document all negotiable instrument transactions \$2,500 or greater.
- 76) MTL. Multiple Transactions Log. A log developed to keep track of individual transaction exceeding \$2,500 that, in total, may exceed \$10,000 during a gaming day.
- 77) Nation. Seminole Nation of Oklahoma.

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- 78) Net Gaming Revenue. Gross gaming revenue of a casino gaming operation less:
- a) Amounts paid out as, or paid for, prizes; and
 - b) Total gaming-related operating expenses, excluding management fees.
- 79) 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.
- 80) NIGC. National Indian Gaming Commission.
- 81) OFAC. Office of Foreign Assets Control.
- 82) OMES. State of Oklahoma Office of Management and Enterprise Services.
- 83) OSF. Office of State Finance renamed to Office of Management and Enterprise Services.
- 84) 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.
- 85) Patron. An individual who enters upon the gaming facility premises for the purposes of playing games located therein. Also may be referred to as a "player."
- 86) 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.
- 87) PIN. The individual identification number used to access a player's account.
- 88) Pit podium. A stand located in the middle of the tables used by gaming operation supervisory individual as a workspace and a record storage area.
- 89) Pit Supervisor. The gaming operation agent who supervises games in a pit.
- 90) Player interface. Any component(s) of a 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.
- 91) Prize payout. Payment to a player associated with a winning or qualifying event.
- 92) Programmable Storage Media. Includes, but is not limited to:
- a) Electronically Programmable Read Only Memory Chips (EPROMs);
 - b) Universal Serial Bus (USB) Drives;
 - c) Dongles;
 - d) E-keys;
 - e) Game Flash;
 - f) Bill Acceptor Chips;
 - g) CDs;
 - h) Boot EPROMs;
 - i) Logic Boards;
 - j) LAP Controllers;
 - k) WAP Controllers;
 - l) Smart Cards;
 - m) Memory Cards;
 - n) Shuffle Master;

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- o) Casino Facts;
 - p) Konami Casino Management System (KCMS);
 - q) Servers;
 - r) Kiosk; and
 - s) Any other form of programmable storage media device related to gaming activities.
- 93) Progressive gaming machine. A gaming machine with a payoff indicator, which the payoff increases as it is played (i.e., deferred payout). The payoff amount is accumulated, displayed on a machine, and shall remain until a player lines up the jackpot symbols that result in the progressive amount being paid.
- 94) Promotional progressive pots and/or pools. Funds contributed to a game by and for the benefit of players that are distributed to players based on a predetermined event.
- 95) RAP. Revenue Allocation Plan.
- 96) Random number generator (RNG). 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.
- 97) Runner. A gaming operation agent who transports currency to or from a gaming table and cashier.
- 98) SAM. A screen-automated machine used to accept pari-mutuel wagers. SAM's also pay winning vouchers in the form of a voucher which is redeemable for currency.
- 99) SAR. Suspicious Activity Report: used to file (report) suspicious activities, involving or aggregating at least \$5,000 with FinCEN.
- 100) SDN List. OFAC's Specially Designated Nationals List.
- 101) Shift. A time period, approved by SNGA, not to exceed 24 hours.
- 102) Skill. An agent financed by the gaming operation and acting as a player.
- 103) Smart card. A card with embedded integrated circuits that possesses the means to electronically store or retrieve account data.
- 104) SNGA. Seminole Nation Gaming Agency
- 105) SNGE. Seminole Nation Gaming Enterprise.
- 106) SNGO. Seminole Nation Gaming Ordinance. (Title 15)
- 107) Soft count. The count of the contents in a drop box canister.
- 108) Software. See programmable storage media.
- 109) 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.
- 110) Surveillance operation room(s). The secured area(s) where surveillance takes place and/or where active surveillance equipment is located.
- 111) Surveillance system. A system of video cameras, monitors, recorders, video printers, switches, selectors, and other equipment used for surveillance.
- 112) 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

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- 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.
- 113) 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.
- 114) TGRA. Tribal Gaming Regulatory Authority, also known as SNGA.
- 115) TICS. Tribal Internal Control Standards. Standards established by the SNGA that are at least as stringent as the standards set forth in the 25 CFR § Parts 542 and 543.
- 116) Title 15. Title 15 of the Seminole Nation Code of Laws that allows gaming to be conducted within the jurisdiction of the Seminole Nation of Oklahoma. (SNGO)
- 117) Tier A. Gaming operations with annual gross gaming revenues of more than \$3 million but not more than \$8 million.
- 118) Tier B. Gaming operations with annual gross gaming revenues of more than \$8 million but not more than \$15 million.
- 119) Tier C. Gaming operations with annual gross gaming revenues of more than \$15 million.
- 120) Title 31. The United States Code by which the Anti-money laundering act is regulated.
- 121) Tribe. Seminole Nation of Oklahoma.
- 122) Vault. A secure area where currency and currency equivalents are stored.
- 123) Vendor. An individual or entity that provides good or services to the gaming operations and/or receives payments from the gaming operations.
- 124) Voucher. A financial instrument of fixed wagering value, usually paper, that can be used only to acquire an equivalent value of cashable credits or currency through interaction with a voucher system.
- 125) 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.
- 126) Wager. Sum of currency risked on an uncertain occurrence.
- 127) WAP. Wide Area Progressive gaming machine.

Section 102. Compliance

- A) **Authority.** The SNGE Board and gaming operation is authorized and required by Title 15 of the Seminole Nation to develop, adopt, and implement policies and procedures to be approved by the SNGA to govern the gaming operations that, at a minimum, complies with these TICS.
- B) **Minimum standards.** These are minimum standards that the gaming operation shall abide by and implement.
- C) **SICS.** Each gaming operation shall develop a SICS, and be approved by the SNGA.
- 1) **Existing gaming operations.** All gaming operations that are operating on or before the effective date of these TICS, shall comply with these TICS within the time requirements established by the SNGA.

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- 2) ***New gaming operations.*** All gaming operations that commence operations after the effective date of these TICS, shall comply with these TICS before commencement of operations.
- D) **Computer applications.** For any computer applications utilized, alternate documentation and/or procedures that provide at least the level of control established by the standards of this part, as approved in writing by the SNGA, shall be acceptable.
- E) **Determination of tier.**
 - 1) The determination of tier level shall be made based upon the annual gross gaming revenues indicated within the gaming operation's audited financial statements.
 - 2) Gaming operations moving from one tier to another shall have nine months from the date of the independent certified public accountants audit report to achieve compliance with the requirements of the new tier. The SNGA may extend the deadline by an additional six months if written notice is provided to the NIGC no later than two weeks before the expiration of the nine month period.
- F) **Enforcement.**
 - 1) The SNGA shall monitor violations of such said laws and rules by written notices to individuals, gaming operations, and vendors. Under most non-emergency circumstances and based on the severity of offense, prior to the issuance of a fine or penalty, the individual or entity receiving the fine or penalty shall probably, but not necessarily, have been issued a written notice to take immediate actions to resolve the situation.
 - 2) The notice shall contain:
 - a) Citing of regulation and/or policy violated;
 - b) Description of the violation;
 - c) Dates of prior notifications (if applicable);
 - d) Date violation shall be corrected;
 - e) Proposed imposition of a civil fine and/or other penalty and payment schedule (if applicable); and
 - f) Notice of right to a hearing before the Commission (if fine or penalty is assessed).
 - 3) The SNGA may order a civil fine and/or other penalty in accordance with the SNGA policy.
 - a) In the case of repeated violations, the SNGA may deem each act or omission, or each day an act or omission occurs, as a separate violation for the purpose of imposing a total fine and/or penalty assessment.
 - b) The SNGA may adjust the amount of the proposed civil fine and/or penalty assessment based upon the following factors:
 - (i) Loss of revenue;
 - (ii) Severity of the violation;
 - (iii) Extent which the violation impacts the integrity of Seminole Nation Gaming;
 - (iv) History of the violation;
 - (v) Degree of negligence in causing the violation; and
 - (vi) Degree of good faith in attempting to achieve rapid compliance.
 - 4) *Reconsideration, Reduction or Waiver of Fine or Penalty, and Settlement.*

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- a) The SNGA Chief Gaming Regulator may reduce or waive a civil fine and/or penalty proposed in order to achieve a settlement of the fine and/or penalty with the recipient and avoid the final imposition; provided, the SNGA Chief Gaming Regulator receives a written request by the penalty recipient stating why exceptional factors may be present in a particular case and/or why the proposed fine and/or penalty is unjust.
 - b) A petition for reconsideration and reduction or waiver of fine or penalty shall contain a detailed description of the facts supporting a finding that the proposed fine and/or other penalty is unjust.
 - c) In the event a signed settlement agreement is reached between the SNGA Chief Gaming Regulator and penalty recipient, the penalty recipient waives all rights to further review and the settlement agreement becomes so ordered and all terms and conditions of the agreement shall be met as outlined in the settlement agreement.
 - d) In the absence of a settlement, the penalty recipient may contest the proposed fine and/or other penalty before the SNGA in accordance with the hearing procedures of the SNGA.
 - e) The SNGA Chief Gaming Regulator shall notify the SNGA Commission Chairman of the fine and/or penalty settlement agreement.
- 5) *Final Fine or Penalty Assessment.*
- a) The Chairman or Chief Gaming Regulator may take the following factors into consideration without limiting the authority or discretion of the SNGA.
 - (i) Whether the fine and/or penalty recipient:
 - (1) Knew or reasonably should have known that the action was a violation of any law, regulation, standard, or procedure or was a condition on the individual's license or permit;
 - (2) Has previously been disciplined by the SNGA;
 - (3) Realized a monetary gain from the violation;
 - (4) Substantially deviated from industry standards or customs;
 - (5) Offered any mitigating factors for the conduct or violation; and/or
 - (6) Cooperated with the SNGA during the investigation of the violation.
 - b) A civil fine and/or penalty assessment shall become final and subject to execution by the SNGA Commission Chairman upon:
 - (i) Recipient failing to request a hearing;
 - (ii) The execution of a settlement agreement between the SNGA Chief Gaming Regulator and the recipient of the fine and/or other penalty; or
 - (iii) The service of an order of the SNGA imposing a civil fine and/or penalty assessment after a hearing in accordance herewith.
- 6) *License or Permit Suspensions.*
- a) *Emergency Suspensions.* The SNGA Chief Gaming Regulator may suspend an individual's license or permit for the following reasons:

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- (i) When an individual's actions pose an *immediate* threat to the integrity of gaming or to the safety of the general public, patrons, or other employees for which a suspension is the only reasonable means to mitigate such threat or individuals; or
 - (ii) When an individual fails to cooperate with the SNGA licensing policy and procedures.
- b) *Suspensions*. In non-emergency situations, a suspension shall not take effect until and/or unless:
 - (i) The allotted appeal time requesting a hearing has passed;
 - (ii) Execution of a settlement agreement; or
 - (iii) Order of the Commissioners.
- 7) *License Revocation*.
 - a) The Commission Chairman shall order revocation of an individual's license or permit upon confirmation of any three (3) fines and/or penalties within a one (1) year period.
- 8) *Fine and/or Penalty Hearings*.
 - a) A fine and/or penalty recipient has seven (7) calendar days from receipt of penalty to request a hearing before the SNGA.
 - b) The SNGA License and Permit Appeal Regulations shall apply to hearings regarding the imposition of any civil fine or penalty assessment.
- 9) *Criminal Prosecution*.
 - a) In addition to the assessment of civil fines and/or penalties, the SNGA Chief Gaming Regulator or the SNGA Commission may refer any individual under its authority who is believed to have committed a crime as defined by Seminole Nation, federal or state law to any and all appropriate law enforcement agencies.

Section 103. Small and Charitable Gaming Operations

- A) **Small gaming operations**. This part does not apply to small gaming operations provided that:
 - 1) The SNGA permits the operation to be exempt from this part;
 - 2) The annual gross gaming revenue of the operation does not exceed \$3 million; and
 - 3) The SNGA develops, and the operation complies with, alternate procedures that:
 - a) Protect the integrity of games offered;
 - b) Safeguard the assets used in connection with the operation; and
 - c) Create, prepare and maintain records in accordance with Generally Accepted Accounting Principles.
- B) **Charitable gaming operations**. This part does not apply to charitable gaming operations provided that:
 - 1) All proceeds are for the benefit of a charitable organization;
 - 2) The SNGA permits the charitable organization to be exempt from this part;
 - 3) The charitable gaming operation is operated wholly by the charitable organization's agents;
 - 4) The annual gross gaming revenue of the charitable operation does not exceed \$3 million; and
 - 5) The SNGA develops, and the charitable gaming operation complies with, alternate procedures that:

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- a) Protect the integrity of the games offered;
 - b) Safeguard the assets used in connection with the gaming operation; and
 - c) Create, prepare and maintain records in accordance with Generally Accepted Accounting Principles.
- C) **Independent operators.** *Nothing* in this Section exempts any gaming operations conducted by independent operators for the benefit of a charitable organization.

Section 104. How does a gaming operation apply to use an alternate minimum standard from those set forth in this part?

A) Approval for alternative standards to NIGC MICS.

- 1) The SNGA may approve an alternate standard from those required by this part if it has determined that the alternate standard shall achieve a level of security and integrity sufficient to accomplish the purpose of the standard it is to replace.
- 2) A gaming operation may implement an alternate standard *only* upon SNGA approval and subject to the NIGC review.

B) Approval for alternative standards not in violation of NIGC MICS.

- 1) The SNGA may approve an alternate standard from those required by this part if it has determined that the alternate standard shall achieve a level of security and integrity sufficient to accomplish the purpose of the standard it is to replace.
- 2) SNGE Board shall submit a waiver request and implement an alternate standard *only* upon SNGA approval.

Section 105. General Standards

A) Gaming Authorized and Regulated.

- 1) Class II and Class III gaming are authorized to be conducted and regulated in accordance with Title 15 of the Seminole Nation.
- 2) Any Class III gaming shall be authorized if conducted in accordance with a Compact between the Nation and the State of Oklahoma or Secretarial procedures approved by the Secretary of Interior.

B) Ownership of Gaming.

- 1) The Seminole Nation shall have the sole proprietary interest in and responsibility for the conduct of any gaming operation authorized by Title 15 of the Seminole Nation.

C) Use of Net Revenue from Gaming.

- 1) Net revenues from tribal gaming shall be used only for the following purposes:
 - a) To fund tribal government operations and programs;
 - b) To provide for the general welfare of the Nation and its members;
 - c) To promote tribal economic development;
 - d) To donate to charitable organizations; or
 - e) To help fund operations of local government agencies.

D) Per Capita Payments.

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- 1) If permitted, the Nation shall authorize and issue per capita payments to tribal members only in accordance with a revenue allocation plan submitted to and approved by the Secretary of the Interior under 25. U.S.C. § 2710(b) (3).
- E) **SNGA access to records.**
- 1) In order to carry out its regulatory duties, the SNGA shall have unrestricted access to all areas of the gaming operations and to all records of the gaming facilities and the SNGE Board.
 - 2) The SNGA has the right to inspect, examine, and monitor all gaming activities, and have immediate access to review, inspect, examine, photocopy and audit all records of the gaming operations and SNGE Board.
- F) **SNGA Policy and Procedures approval.**
- 1) The SNGA shall approve the SICS and policies and procedures adopted by the SNGE Board and/or gaming operations.
- G) **Confidentiality.**
- 1) The SNGA, SNGE Board, and gaming operations shall ensure that all records and information obtained in the course of the Nation's gaming business be deemed Confidential Information and treated as such.
 - 2) Confidential Information shall be safeguarded by strong custody and access procedures by the SNGA, SNGE Board, and gaming operations.
 - 3) Confidential Information shall be made available only to authorized individuals or for authorized functions on a "need to know" basis.
- H) **Ethics.**
- 1) No employee of the SNGA, SNGE Board, or gaming operations shall use or attempt to use, any actual or apparent authority of their position or office, which places or could reasonably be perceived as placing their financial interests, or the financial interests of a family member, or any other business interest with which they are associated, before the interest of the Seminole Nation.
- I) **Rules of Play.**
- 1) Summaries of the rules of playing the SNGE facility games and prizes shall be visibly displayed in the gaming facility.
 - 2) Complete sets of rules shall be available in pamphlet form for patrons.
- J) **Insurance Coverage.**
- 1) The SNGE Board and gaming operations shall carry at a minimum the following liability limits "limit of liability":
 - a) Two Hundred Fifty Thousand (\$250,000) for any one individual;
 - b) Two Million Dollars (\$2,000,000) for any one occurrence for individual injury; and
 - c) One Million Dollars (\$1,000,000) for any one occurrence for property damage.
- K) **Prohibited Gaming.**
- 1) Members of the SNGE Board, SNGE employees holding gaming licenses for all gaming facilities, SNGA Commissioners, and SNGA employees are prohibited from gambling in the specific gaming

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facility or facilities of the Nation in which they are employed or for which they hold a gaming license.

L) Prohibited Comps.

- 1) No Key employee, Primary Management Official, Seminole Nation Elected Official, member of the SNGE Board, or SNGA Commission, SNGA employee, or any person directly related to or sharing a residence with such persons, shall be authorized to receive complimentary items except food and beverages valued at under ten dollars (\$10.00).
 - a) Directly related to means spouse, child, parent, or sibling.

M) SNGA Equipment.

- 1) There shall be no tampering with SNGA equipment used in the regulation of gaming without proper SNGA authority.

N) SNGA equipment includes, but is not limited to.

- 1) Surveillance cameras, programmable storage media software and security tape/seals, and any gaming machine tag that has been issued by SNGA.

O) Keys.

- 1) Prohibition of a Licensee's access within restricted areas of the SNGA Jurisdiction shall be implemented immediately upon the Licensee's separation from employment.
 - a) All Keys, traditional and electronic, shall be collected within 48 hours of separation.
- 2) All Keys to restricted areas and restricted documents shall be treated as highly sensitive and held under heavy restrictions.

P) Gaming Operations Back of House System.

- 1) Deactivation of a Licensee's access within the Back of House System and all applicable software applications shall occur within 48 hours of separation from employment.

Q) Vendors.

- 1) Vendors are subject to approval by the SNGA prior to conducting business with any Seminole Nation gaming facilities and the SNGE Board.
- 2) An Intent to Do Business form, signed by the General Manager or CEO, shall be submitted to the SNGA for a new vendor prior to doing business with the gaming operation.
- 3) Vendors shall have a current SNGA badge visibly displayed while on property.

R) Report Submission Requirements.

- 1) Gaming operations and the SNGE Board shall submit required reports to the SNGA on or before the approved due dates.

S) Medical Needs.

- 1) Gaming operation Licensee's working in restricted areas with medical needs shall provide a doctor's statement to SNGA for approval of medical items being brought into sensitive areas.

T) U.S. Government and Military Identification Cards.

- 1) U.S. Government and military identification cards cannot be copied and can only be used as a secondary identification.

U) Signature Attestation.

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- 1) When the standards in this document address the need for signature authorizations, unless otherwise specified, that signature shall be the full name of the gaming operation Licensee or initials (as required), and gaming operation licensee number, in legible writing.

Section 106. Class II Gaming Machine Technical Standards

A) Rules of general application.

- 1) Fairness.
 - a) No Class II gaming system may cheat or mislead users.
 - b) All prizes advertised shall be available to win during the game.
 - c) A test laboratory shall calculate and/or verify the mathematical expectations of game play, where applicable, in accordance with the manufacturers stated submission.
 - d) The results shall be included in the test laboratory's report to the SNGA.
 - (i) At the request of the SNGA, the manufacturer shall also submit the mathematical expectations of the game play to the SNGA.
- 2) Approved gaming equipment and software only.
 - a) All gaming equipment and software used with Class II gaming systems shall be identical in all respects to a prototype reviewed and tested by a testing laboratory and approved for use by the SNGA pursuant to 25 CFR § 547.5 (a) through (c).
- 3) Proper functioning.
 - a) All gaming equipment and software used with Class II gaming systems shall perform according to the manufacturer's design and operating specifications.

B) Compliance.

- 1) Grandfathered gaming systems.
 - a) Any Class II gaming system manufactured before November 10, 2008, that is not already certified pursuant to this sub-section or compliant with paragraph (3) of this Section may be made available for use at any tribal gaming operation if:
 - (i) The SNGA submits the Class II gaming system software that affects the play of the Class II game, together with the signature verification required by 25 CFR § 547.8 (f) to a testing laboratory recognized pursuant to paragraph (5) of this Section within 120 days after October 22, 2012;
 - (ii) The testing laboratory tests the submission to the standards established by 25 CFR § 547.8 (b), 25 CFR § 547.8 (f), 25 CFR § 547.14, and any additional technical standards adopted by the SNGA;
 - (iii) The testing laboratory provides the SNGA with a formal written report setting forth and certifying to the findings and conclusions of the test;
 - (iv) The SNGA makes a finding in the form of a certificate provided to the supplier or manufacturer of the Class II gaming system that the Class II gaming system qualifies for grandfather status under the provisions of this Section.
 - (v) The SNGA may make such a finding only upon receipt of at testing laboratory's report that the Class II gaming system is compliant with 25 CFR § 547.8 (b), 25 CFR § 547.8 (f),

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25 CFR § 547.14, and any other technical standards adopted by the SNGA. If the SNGA does not issue the certificate, or if the testing laboratory finds that the Class II gaming system is not compliant with 25 CFR § 547.8 (b), 25 CFR § 547.8 (f), 25 CFR § 547.14, or any other technical standards adopted by the SNGA, then the gaming system shall immediately be removed from play and not be utilized.

- (vi) The SNGA retains a copy of any testing laboratory's report so long as the Class II gaming system that is the subject of the report remains available to the public for play; and
 - (vii) The SNGA retains a copy of any certificate of grandfather status so long as the Class II gaming system that is the subject of the certificate remains available to the public for play.
- 2) Grandfather provisions.
- a) All Class II gaming systems manufactured on or before November 10, 2008, that have been certified pursuant to paragraph (1) of this Section, are grandfathered Class II gaming systems for which the following provisions apply:
 - (i) Grandfathered Class II gaming systems may continue in operation for a period of ten years from November 10, 2008.
 - (ii) Grandfathered Class II gaming systems may only be used as approved by the SNGA. The SNGA shall transmit its notice of that approval, identifying the grandfathered Class II gaming system and its components, to the NIGC.
 - (iii) Remote communications may only be allowed if authorized by the SNGA.
 - (iv) As permitted by the SNGA, individual hardware or software components of a grandfathered Class II gaming system may be repaired or replaced to ensure proper functioning, security, or integrity of the grandfathered Class II gaming system.
 - (v) All modifications that affect the play of a grandfathered Class II gaming system shall be approved pursuant to this Section, except for the following:
 - (1) Any software modifications that the SNGA finds shall maintain or advance the Class II gaming system's overall compliance with this part, after receiving a new testing laboratory report that the modifications are compliant with the standards established by 25 CFR § 547.4 (a), 25 CFR § 547.8 (b), 25 CFR § 547.14, and any other standards adopted by the SNGA;
 - (2) Any hardware modifications that the SNGA finds shall maintain or advance the Class II gaming system's overall compliance with this part; and
 - (3) Any other modification to the software of a grandfathered Class II gaming system that the SNGA finds shall not detract from, compromise or prejudice:
 - (i) The proper functioning, security, or integrity of the Class II gaming system, and
 - (ii) The gaming system's overall compliance with the requirements of this part.
 - (4) No such modification may be implemented without the approval of the SNGA. The SNGA shall maintain a record of the modification so long as the Class II gaming system that is the subject of the modification remains available to the public for play and shall make the record available to the NIGC upon request. The NIGC shall only

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make available for public review records or portions of records subject to release under the Freedom of Information Act, 5 U.S.C. 552; the Privacy Act of 1974, 5 U.S.C. 552a; or the Indian Gaming Regulatory Act, 25 U.S.C. 2716 (a).

- (vi) The player interface shall exhibit information consistent with §547.7 (d) and any other information required by the NIGC.
 - (vii) If a grandfathered Class II gaming system is approved pursuant to this Section, it ceases to be a grandfathered system and the restrictions elsewhere in this Section no longer apply.
- 3) Submission, testing, and approval-generally.
- a) The SNGA may not permit the use of any Class II gaming system, or any associated cashless system or voucher system or any modification thereto, in a tribal gaming operation, unless:
 - (i) The Class II gaming system, cashless system, voucher system, or modification thereto has been submitted to a testing laboratory;
 - (ii) The testing laboratory tests the submission to the standards established by:
 - (1) This part; and
 - (2) The SNGA.
 - (iii) The testing laboratory provides a formal written report to the party making the submission, setting forth and certifying its findings and conclusions, and noting compliance with any standard established by the SNGA pursuant to this Section;
 - (iv) The testing laboratory's written report confirms that the operation of a player interface prototype has been certified that it shall not be compromised or affected by electrostatic discharge, liquid spills, electromagnetic interference, radio frequency interference, or any other tests required by the SNGA;
 - (v) Following receipt of the testing laboratory's report, the SNGA makes a finding that the Class II gaming system, cashless system, or voucher system conforms to the standards established by:
 - (1) This part; and
 - (2) The SNGA.
 - (vi) The SNGA retains a copy of the testing laboratory's report required by paragraph (3) of this Section for as long as the Class II gaming system, cashless system, voucher system, or modification thereto that is the subject of the report remains available to the public for play in its tribal gaming operation.
- 4) Emergency hardware and software modifications.
- a) The SNGA, in its discretion, may permit the modification of previously approved hardware or software to be made available for play without prior laboratory testing or review if the modified hardware or software is:
 - (i) Necessary to correct a problem affecting the fairness, security, or integrity of a game or accounting system or any cashless system, or voucher system; or
 - (ii) Unrelated to game play, an accounting system, a cashless system, or a voucher system.

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- b) If the SNGA authorizes modified software or hardware to be made available for play or use without prior testing laboratory review, the SNGA shall thereafter require that hardware or software manufacturer to:
 - (i) Immediately advise other users of the same hardware or software of the importance and availability of the update;
 - (ii) Immediately submit the new or modified hardware or software to a testing laboratory for testing and verification of compliance with this part that are testable by the testing laboratory; and
 - (iii) Immediately prove the SNGA with a software signature verification tool meeting the requirements of 25 CFR § 547.8 (f) for any new or modified software.
 - c) If a SNGA authorizes a software or hardware modification under this paragraph, it shall maintain a record of the modification and a copy of the testing laboratory report so long as the Class II gaming system that is the subject of the modification remains available to the public for play and shall make the record available to the NIGC upon request. The NIGC shall only make available for public review records or portions of records subject to release under the Freedom of Information Act, 5 U.S.C. 552; the Privacy Act of 1974, 5 U.S.C. 552a; or the Indian Gaming Regulatory Act, 25 U.S.C. 2716 (a).
- 5) Testing Laboratories.
- a) A testing laboratory may provide the examination, testing, evaluating and reporting functions required by this Section provided that:
 - (i) It demonstrates its integrity, independence, and financial stability to the SNGA.
 - (ii) It demonstrates its technical skill and capability to the SNGA.
 - (iii) If the testing laboratory is owned or operated by, or affiliated with, a tribe, it shall be independent from the manufacturer and gaming operator for whom it is providing the testing, evaluating, and reporting functions required by this Section.
 - (iv) The SNGA:
 - (1) Makes a suitability determination of the testing laboratory based upon standards no less stringent than those set out in 25 CFR § 533.6(b) (1) (ii) through (v) of this chapter and based upon no less information than that required by 25 CFR § 537.1 of this chapter, or
 - (2) Accepts in its discretion, a determination of suitability for the testing laboratory made by any other gaming regulatory authority in the United States.
 - (v) After reviewing the suitability determination and the information provided by the testing laboratory, the SNGA determines that the testing laboratory is qualified to test and evaluate Class II gaming systems.
 - b) The SNGA shall:
 - (i) Maintain a record of all determinations made pursuant to paragraphs (5) (a) (iii) and (5) (a) (iv) of this Section for a minimum of three years and shall make the records available to the NIGC upon request. The NIGC shall only make available for public review records or portions of records subject to release under the Freedom of Information Act, 5 U.S.C.

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552; the Privacy Act of 1974, 5 U.S.C. 552a; or the Indian Gaming Regulatory Act, 25 U.S.C. 2716 (a).

- (ii) Place the testing laboratory under a continuing obligation to notify it of any adverse regulatory action in any jurisdiction where the testing laboratory conducts business.
- (iii) Require the testing laboratory to provide notice of any material changes to the information provided to the SNGA.

C) Minimum technical standards for enrolling and enabling Class II gaming system components.

- 1) General Requirements. Class II gaming systems shall provide a method to:
 - a) Enroll and disenroll Class II gaming system components; and
 - b) Enable and disable specific Class II gaming system components.
- 2) Specific Requirements. Class II gaming systems shall:
 - a) Ensure that only enrolled and enabled Class II gaming system components participate in gaming; and
 - b) Ensure that the default condition for components shall be disenrolled and disabled.

D) Minimum technical hardware standards applicable to Class II gaming systems.

- 1) Printed circuit boards. Printed circuit boards that have the potential to affect the outcome or integrity of the game, and are specially manufactured or proprietary and not off-the-shelf, shall display a unique identifier such as a part number and/or revision number, which shall be updated to reflect new revisions or modifications of the board.
- 2) Switches, programmable storage media, and jumpers on all circuit boards that have the potential to affect the outcome or integrity of any game, progressive award, financial instrument, cashless transaction, voucher transaction, or accounting records shall be capable of being sealed.
- 3) Electrostatic discharge. Class II gaming system components accessible to the public shall be constructed so that they exhibit immunity to human body electrostatic discharges on areas exposed to contact. Static discharges of ± 15 kV for air discharges and ± 7.5 kV for contact discharges shall not cause damage or inhibit operation or integrity of the Class II gaming system.
- 4) Physical enclosures. Physical enclosures shall be of a robust construction designed to resist determined illegal entry. All protuberances and attachments such as buttons, identification plates, and labels shall be sufficiently robust to avoid unauthorized removal.
- 5) Player interface. The player interface shall exhibit a serial number and date of manufacture and include a method or means to:
 - a) Display information to a player; and
 - b) Allow the player to interact with the Class II gaming system.
- 6) Account access components. A Class II gaming system component that reads account access media shall be located within a secure and locked area, cabinet, or housing that is of a robust construction designed to resist determined illegal entry and to protect internal components. In addition, the account access component:
 - a) Shall be constructed so that physical tampering leaves evidence of such tampering; and

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- b) Shall provide a method to enable the Class II gaming system to interpret and act upon valid or invalid input or error condition.
- 7) Financial instrument acceptors.
- a) Any Class II gaming system components that handle financial instruments and that are not operated under the direct control of a gaming operation agent shall:
 - (i) Be located within a secure and locked area, cabinet, or housing that is of a robust construction designed to resist determined illegal entry and to protect internal components;
 - (ii) Be able to detect the entry of valid or invalid financial instruments and to provide a method to enable the Class II gaming system to interpret and act upon valid or invalid input or error condition; and
 - (iii) Be constructed to permit communication with the Class II gaming system of the accounting information required by 25 CFR § 547.9(a) and by applicable provisions of any NIGC and SNGA regulations governing minimum internal control standards.
 - b) Prior to completion of a valid financial instrument transaction by the Class II gaming system, no monetary amount related to that instrument may be available for play. For example, credits may not be available for play until a financial instrument inserted into a financial instrument acceptor is secured in the financial instrument storage component.
 - c) The monetary amount related to all valid financial instrument transactions by the Class II gaming system shall be recorded as required by 25 CFR § 547.9(a) and the applicable provisions of any NIGC and SNGA regulations governing minimum internal control standards.
- 8) Financial instrument dispensers.
- a) Any Class II gaming system components that dispense financial instruments and that are not operated under the direct control of a tribal gaming operation agent shall:
 - (i) Be located within a secure, locked and tamper-evident area or in a locked cabinet or housing that is of a robust construction designed to resist determined illegal entry and to protect internal components;
 - (ii) Provide a method to enable the Class II gaming system to interpret and act upon valid or invalid input or error condition; and
 - (iii) Be constructed to permit communication with the Class II gaming system of the accounting information required by 25 CFR § 547.9(a) and by applicable provisions of any NIGC and SNGA regulations governing minimum internal control standards.
 - b) The monetary amount related to all valid financial instrument transactions by the Class II gaming system shall be recorded as required by 25 CFR § 547.9(a), the applicable provisions of part 543 of this chapter, and any SNGA regulations governing minimum internal control standards.
- 9) Game Outcome Determination Components. Any Class II gaming system logic components that affect the game outcome and that are not operated under the direct control of a tribal gaming operation agent shall be located within a secure, locked and tamper-evident area or in a locked

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cabinet or housing that is of a robust construction designed to resist determined illegal entry and to protect internal components. DIP switches, programmable storage media, and jumpers that can affect the integrity of the Class II gaming system shall be capable of being sealed by the SNGA.

- 10) Door access detection. All components of the Class II gaming system that are locked in order to meet the requirements of this part shall include a sensor or other methods to monitor an open door. A door open sensor, and its components or cables, shall be secure against attempts to disable them or interfere with their normal mode of operation.
- 11) Separation of functions/no limitations on technology. Nothing herein prohibits the account access component, financial instrument storage component, financial instrument acceptor, and financial instrument dispenser from being included within the same component or being separated into individual components.

E) Minimum technical software standards applicable to Class II gaming systems.

- 1) Player interface displays.
 - a) If not otherwise provided to the player, the player interface shall display the following:
 - (i) The purchase or wager amount;
 - (1) Game results; and
 - (2) Any player credit balance.
 - b) Between plays of any game and until the start of the next play, or until the player selects a new game option such as purchase or wager amount or card selection, whichever is earlier, if not otherwise provided to the player, the player interface shall display:
 - (i) The total purchase or wager amount and all prizes and total credits won for the last game played;
 - (ii) The final results for the last game played; and
 - (iii) Any default purchase or wager amount for the next play.
 - 2) Game initiation and play.
 - a) Each game played on the Class II gaming system shall follow and not deviate from a constant set of rules for each game provided to players pursuant to 25 CFR § 547.16. There shall be no undisclosed changes of rules.
 - b) The Class II gaming system may not alter or allow to be altered the card permutations used for play of a Class II game unless specifically chosen by the player prior to commitment to participate in the game. No duplicate cards may be sold for any common draw.
 - c) No game play may commence, and no financial instrument or credit may be accepted on the affected player interface, in the presence of any fault condition that affects the outcome of the game, or while in test, audit, or lock-up mode.
 - d) Each player shall initiate his or her participation in the play of a game.
 - 3) Audit mode.
 - a) If an audit mode is provided the Class II gaming system shall, for those components actively involved in the audit:

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- (i) Provide all accounting functions required by 25 CFR § 547.9, by applicable provisions of any NIGC regulations governing minimum internal control standards, and by any internal controls adopted by the tribe or SNGA;
 - (ii) Display player interface identification; and
 - (iii) Display software version or game identification.
 - b) Audit mode shall be accessible by a secure method such as a gaming operation agent PIN, key, or other auditable access control.
 - c) Accounting function data shall be accessible by a gaming operation agent at any time, except during a payout, during a hand pay, or during play.
 - d) The Class II gaming system shall disable financial instrument acceptance on the affected player interface while in audit mode, except during financial instrument acceptance testing.
- 4) Last game recall. The last game recall function shall:
- a) Be retrievable at all times, other than when the recall component is involved in the play of a game, upon the operation of an external key-switch, entry of an audit card, or a similar method;
 - b) Display the results of recalled games as originally displayed or in text representation so as to enable the SNGA or operator to clearly identify the sequences and results that occurred;
 - c) Allow the Class II gaming system component providing game recall, upon return to normal game play mode, to restore any affected display to the positions, forms and values displayed before access to the game recall information; and
 - d) Provide the following information for the current and previous four games played and shall display:
 - (i) Play start time, end time, and date;
 - (ii) The total number of credits at the start of play;
 - (iii) The purchase or wager amount;
 - (iv) The total number of credits at the end of play;
 - (v) The total number of credits won as a result of the game recalled, and the value in dollars and cents for progressive prizes, if different;
 - (vi) For bingo games and games similar to bingo, also display:
 - (1) The card(s) used by the player;
 - (2) The identifier of the bingo game played;
 - (3) The numbers or other designations drawn, in the order that they were drawn;
 - (4) The numbers or other designations and prize patterns covered on each card;
 - (5) All prizes won by the player, including winning patterns, if any; and
 - (6) The unique identifier of the card on which prizes were won; and
 - (vii) For pull-tab games only, also display:
 - (1) The result(s) of each pull-tab, displayed in the same pattern as on the tangible pull-tab;
 - (2) All prizes won by the player;
 - (3) The unique identifier of each pull tab; and

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- (4) Any other information necessary to fully reconstruct the current and four previous plays.
- 5) Voucher and credit transfer recall. Notwithstanding the requirements of any other Section in this part, a Class II gaming system shall have the capacity to:
 - a) Display the information specified in 25 CFR § 547.11(b) (5) (ii) through (vi) for the last five vouchers or coupons printed and the last five vouchers or coupons accepted; and
 - b) Display a complete transaction history for the last five cashless transactions made and the last five cashless transactions accepted.
 - 6) Software signature verification. The manufacturer or developer of the Class II gaming system shall provide to the testing laboratory and to the SNGA an industry- standard methodology, acceptable to the SNGA, for verifying the Class II gaming system game software. For example, for game software stored on rewritable media, such methodologies include signature algorithms and hashing formulas such as SHA- 1.
 - 7) Test, diagnostic, and demonstration modes. If test, diagnostic, and/or demonstration modes are provided, the Class II gaming system shall, for those components actively involved in the test, diagnostic, or demonstration mode:
 - a) Clearly indicate when that component is in the test, diagnostic, or demonstration mode;
 - b) Not alter financial data on that component other than temporary data;
 - c) Only be available after entering a specific mode;
 - d) Disable credit acceptance and payment unless credit acceptance or payment is being tested; and
 - e) Terminate all mode-specific functions upon exiting a mode.
 - 8) Multigame. If multiple games are offered for player selection at the player interface, the player interface shall:
 - a) Provide a display of available games;
 - b) Provide the means of selecting among them;
 - c) Display the full amount of the player's credit balance;
 - d) Identify the game selected or being played; and
 - e) Not force the play of a game after its selection.
 - 9) Program interruption and resumption. The Class II gaming system software shall be designed so that upon resumption following any interruption, the system:
 - a) Is able to return to a known state;
 - b) Shall check for any fault condition;
 - c) Shall verify the integrity of data stored in critical memory;
 - d) Shall return the purchase or wager amount to the player in accordance with the rules of the game; and
 - e) Shall detect any change or corruption in the Class II gaming system software.
 - 10) Class II gaming system components acting as progressive controllers. This paragraph applies to progressive controllers and components acting as progressive controllers in Class II gaming systems.

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- a) Modification of progressive parameters shall be conducted in a secure manner approved by the SNGA. Such parameters may include:
 - (i) Increment value;
 - (ii) Secondary pool increment(s);
 - (iii) Reset amount(s);
 - (iv) Maximum value(s); and
 - (v) Identity of participating player interfaces.
 - b) The Class II gaming system component or other progressive controller shall provide a means of creating a progressive balancing report for each progressive link it controls. At a minimum, that report shall provide balancing of the changes of the progressive amount, including progressive prizes won, for all participating player interfaces versus current progressive amount(s), plus progressive prizes. In addition, the report shall account for, and not be made inaccurate by, unusual events such as:
 - (i) Class II gaming system critical memory clears;
 - (ii) Modification, alteration, or deletion of progressive prizes;
 - (iii) Offline equipment; or
 - (iv) Multiple site progressive prizes.
- 11) Critical memory.
- a) Critical memory may be located anywhere within the Class II gaming system. Critical memory is any memory that maintains any of the following data:
 - (i) Accounting data;
 - (ii) Current credits;
 - (iii) Configuration data;
 - (iv) Last game play recall information required by paragraph (4) of this Section;
 - (v) Game play recall information for the current game play, if incomplete;
 - (vi) Software state (the last normal state software was in before interruption);
 - (vii) RNG seed(s), if necessary for maintaining integrity;
 - (viii) Encryption keys, if necessary for maintaining integrity;
 - (ix) Progressive prize parameters and current values;
 - (x) The five most recent financial instruments accepted by type, excluding coins and tokens;
 - (xi) The five most recent financial instruments dispensed by type, excluding coins and tokens;and
 - (xii) The five most recent cashless transactions paid and the five most recent cashless transactions accepted.
 - b) Critical memory shall be maintained using a methodology that enables errors to be identified and acted upon. All accounting and recall functions shall be verified as necessary to ensure their ongoing integrity.
 - c) The validity of affected data stored in critical memory shall be checked after each of the following events:
 - (i) Every restart;

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- (ii) Each attendant paid win;
 - (iii) Each attendant paid progressive win;
 - (iv) Each sensed door closure; and
 - (v) Every reconfiguration, download, or change of prize schedule or denomination requiring operator intervention or action.
- 12) Secured access. Class II gaming systems that use a logon or other means of secured access shall include a user account lockout after a predetermined number of consecutive failed attempts to access the Class II gaming system.

F) Minimum technical standards for Class II gaming system accounting functions.

- 1) Required accounting data. The following minimum accounting data, however named, shall be maintained by the Class II gaming system:
- a) Amount In: The total value of all financial instruments and cashless transactions accepted by the Class II gaming system. Each type of financial instrument accepted by the Class II gaming system shall be tracked independently per the financial instrument acceptor, and as required by applicable requirements of the SNGA regulations that meet or exceed the minimum internal control standards at 25 CFR part 543.
 - b) Amount Out: The total value of all financial instruments and cashless transactions paid by the Class II gaming system, plus the total value of attendant pay. Each type of financial instrument paid by the Class II Gaming System shall be tracked independently per financial instrument dispenser, and as required by applicable requirements of SNGA regulations that meet or exceed the minimum internal control standards at 25 CFR part 543.
- 2) Accounting data storage. If the Class II gaming system electronically maintains accounting data:
- a) Accounting data shall be stored with at least eight decimal digits.
 - b) Credit balances shall have sufficient digits to accommodate the design of the game.
 - c) Accounting data displayed to the player may be incremented or decremented using visual effects, but the internal storage of this data shall be immediately updated in full.
 - d) Accounting data shall be updated upon the occurrence of the relevant accounting event.
 - e) Modifications to accounting data shall be recorded, including the identity of the person(s) making the modifications, and be reportable by the Class II gaming system.
- 3) Rollover. Accounting data that rolls over to zero shall not corrupt data.
- 4) Credit balance display and function.
- a) Any credit balance maintained at the player interface shall be prominently displayed at all times except:
 - (i) In audit, configuration, recall and test modes; or
 - (ii) Temporarily, during entertaining displays of game results.
 - b) Progressive prizes may be added to the player's credit balance provided that:
 - (i) The player credit balance is maintained in dollars and cents;
 - (ii) The progressive accounting data is incremented in number of credits; or

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- (iii) The prize in dollars and cents is converted to player credits or transferred to the player's credit balance in a manner that does not mislead the player or cause accounting imbalances.
- c) If the player credit balance displays in credits, but the actual balance includes fractional credits, the Class II gaming system shall display the fractional credit when the player credit balance drops below one credit.

G) Minimum standards for Class II gaming system critical events.

1) Fault events.

- a) The following are fault events that shall be capable of being recorded by the Class II gaming system:
 - (i) Component fault.
 - (1) Reported when a fault on a component is detected. When possible, this event message should indicate what the nature of the fault is.
 - (ii) Financial storage component full.
 - (1) Reported when a financial instrument acceptor or dispenser includes storage, and it becomes full. This event message shall indicate what financial storage component is full.
 - (iii) Financial output component empty.
 - (1) Reported when a financial instrument dispenser is empty. The event message shall indicate which financial output component is affected, and whether it is empty.
 - (iv) Financial component fault.
 - (1) Reported when an occurrence on a financial component results in a known fault state.
 - (v) Critical memory error.
 - (1) Some critical memory error has occurred. When a non- correctable critical memory error has occurred, the data on the Class II gaming system component can no longer be considered reliable. Accordingly, any game play on the affected component shall cease immediately, and an appropriate message shall be displayed, if possible.
 - (vi) Progressive communication fault.
 - (1) If applicable; when communications with a progressive controller component is in a known fault state.
 - (vii) Program storage medium fault.
 - (1) The software has failed its own internal security check or the medium itself has some fault. Any game play on the affected component shall cease immediately, and an appropriate message shall be displayed, if possible.
- b) The occurrence of any event identified in paragraph (1)(a) of this Section shall be recorded.
- c) Upon clearing any event identified in paragraph (1)(a) of this Section, the Class II gaming system shall:
 - (i) Record that the fault event has been cleared;
 - (ii) Ensure the integrity of all related accounting data; and

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- (iii) In the case of a malfunction, return a player's purchase or wager according to the rules of the game.
 - d) Door open/close events.
 - e) In addition to the requirements of paragraph (1)(a) of this Section, the Class II gaming system shall perform the following for any component affected by any sensed door open event:
 - (i) Indicate that the state of a sensed door changes from closed to open or opened to closed;
 - (ii) Disable all financial instrument acceptance, unless a test mode is entered;
 - (iii) Disable game play on the affected player interface;
 - (iv) Disable player inputs on the affected player interface, unless test mode is entered; and
 - (v) Disable all financial instrument disbursement, unless a test mode is entered.
 - (vi) Ensure that all MEAL logs are properly documented.
 - f) The Class II gaming system may return the component to a ready to play state when all sensed doors are closed.
- 2) Non-fault events. The following non-fault events are to be acted upon as described below, if applicable:
- a) Player interface off during play.
 - (i) Indicates power has been lost during game play. This condition shall be reported by the affected component(s).
 - b) Player interface power on.
 - (i) Indicates the player interface has been turned on. This condition shall be reported by the affected component(s).
 - c) Financial instrument storage component container/stacker removed.
 - (i) Indicates that a financial instrument storage container has been removed. The event message shall indicate which storage container was removed.

H) Minimum technical standards for money and credit handling.

- 1) Credit acceptance, generally.
 - a) Upon any credit acceptance, the Class II gaming system shall register the correct number of credits on the player's credit balance.
 - b) The Class II gaming system shall reject financial instruments deemed invalid.
- 2) Credit redemption, generally.
 - a) For cashable credits on a player interface, players shall be allowed to cash out and/or redeem those credits at the player interface except when that player interface is:
 - (i) Involved in the play of a game;
 - (ii) In audit mode, recall mode or any test mode;
 - (iii) Detecting any sensed door open condition;
 - (iv) Updating the player credit balance or total win accounting data; or
 - (v) Displaying a fault condition that would prevent cash-out or credit redemption. In this case a fault indication shall be displayed.

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- b) For cashable credits not on a player interface, the player shall be allowed to cash out and/or redeem those credits at any time.
 - c) A Class II gaming system shall not automatically pay an award subject to mandatory tax reporting or withholding.
 - d) Credit redemption by voucher or coupon shall conform to the following:
 - (i) A Class II gaming system may redeem credits by issuing a voucher or coupon when it communicates with a voucher system that validates the voucher or coupon.
 - (ii) A Class II gaming system that redeems credits by issuing vouchers and coupons shall either:
 - (1) Maintain an electronic record of all information required by paragraphs (2) (e) (ii) through (vi) of this Section; or
 - (2) Generate two identical copies of each voucher or coupon issued, one to be provided to the player and the other to be retained within the electronic player interface for audit purposes.
 - e) Valid vouchers and coupons from a voucher system shall contain the following:
 - (i) Tribal gaming operation name and location;
 - (ii) The identification number of the Class II gaming system component or the player interface number, as applicable;
 - (iii) Date and time of issuance;
 - (iv) Alpha and numeric dollar amount;
 - (v) A sequence number;
 - (vi) A validation number that:
 - (1) Is produced by a means specifically designed to prevent repetition of validation numbers; and
 - (2) Has some form of check code or other form of information redundancy to prevent prediction of subsequent validation numbers without knowledge of the check code algorithm and parameters;
 - (vii) For machine-readable vouchers and coupons, a bar code or other form of machine readable representation of the validation number, which shall have enough redundancy and error checking to ensure that 99.9% of all misreads are flagged as errors;
 - (viii) Transaction type or other method of differentiating voucher and coupon types; and
 - (ix) Expiration period or date.
 - f) Transfers from an account may not exceed the balance of that account.
 - g) For Class II gaming systems not using dollars and cents accounting and not having odd cents accounting, the Class II gaming system shall reject any transfers from voucher systems or cashless systems that are not even multiples of the Class II gaming system denomination.
 - h) Voucher systems shall include the ability to report redemptions per redemption location or user.
- l) Minimum technical standards for downloading on a Class II gaming system.**
- 1) Downloads.

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- a) Downloads are an acceptable means of transporting approved content, including, but not limited to software, files, data, and prize schedules.
 - b) Downloads shall use secure methodologies that shall deliver the download data without alteration or modification, in accordance with 25 CFR § 547.15(a).
 - c) Downloads conducted during operational periods shall be performed in a manner that shall not affect game play.
 - d) Downloads shall not affect the integrity of accounting data.
 - e) The Class II gaming system shall be capable of providing:
 - (i) The time and date of the initiation of the download;
 - (ii) The time and date of the completion of the download;
 - (iii) The Class II gaming system components to which software was downloaded;
 - (iv) The version(s) of download package and any software downloaded. Logging of the unique software signature shall satisfy this requirement;
 - (v) The outcome of any software verification following the download (success or failure); and
 - (vi) The name and identification number, or other unique identifier, of any individual(s) conducting or scheduling a download.
- 2) Verifying downloads. Downloaded software on a Class II gaming system shall be capable of being verified by the Class II gaming system using a software signature verification method that meets the requirements of 25 CFR § 547.8(f).

J) Minimum technical standards for program storage media.

- 1) Removable program storage media. All removable program storage media shall maintain an internal checksum or signature of its contents. Verification of this checksum or signature is to be performed after every restart. If the verification fails, the affected Class II gaming system component(s) shall lock up and enter a fault state.
- 2) Non-rewritable program storage media.
 - a) All EPROMs and Programmable Logic Devices that have erasure windows shall be fitted with covers over their erasure windows.
 - b) All unused areas of EPROMs shall be written with the inverse of the erased state (zero bits (00 hex) for most EPROMs), random data, or repeats of the program data.
 - c) Flash memory storage components intended to have the same logical function as ROM, shall be write-protected or otherwise protected from unauthorized modification.
 - d) The write cycle shall be closed or finished for all CD-ROMs such that it is not possible to write any further data to the CD.
 - e) Write protected hard disks are permitted if the hardware means of enabling the write protect is easily viewable and can be sealed in place. Write protected hard disks are permitted using software write protection verifiable by a testing laboratory.
- 3) Writable and rewritable program storage media.

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- a) Writable and rewritable program storage, such as hard disk drives, Flash memory, writable CD-ROMs, and writable DVDs, may be used provided that the software stored thereon may be verified using the mechanism provided pursuant to 25 CFR § 547.8(f).
- b) Program storage shall be structured so there is a verifiable separation of fixed data (such as program, fixed parameters, DLLs) and variable data.
- 4) Identification of program storage media. All program storage media that is not rewritable in circuit, (EPROM, CD-ROM) shall be uniquely identified, displaying:
 - a) Manufacturer;
 - b) Program identifier;
 - c) Program version number(s); and
 - d) Location information, if critical (socket position 3 on the printed circuit board).

K) Minimum technical standards for electronic random number generation.

- 1) Properties. All RNGs shall produce output having the following properties:
 - a) Statistical randomness;
 - b) Unpredictability; and
 - c) Non-repeatability.
- 2) Statistical randomness.
 - a) Numbers or other designations produced by a RNG shall be statistically random individually and in the permutations and combinations used in the application under the rules of the game. For example, if a bingo game with 75 objects with numbers or other designations has a progressive winning pattern of the five numbers or other designations on the bottom of the card, and the winning of this prize is defined to be the five numbers or other designations that are matched in the first five objects drawn, the likelihood of each of the 75C5 combinations are to be verified to be statistically equal.
 - b) Numbers or other designations produced by a RNG shall pass the statistical tests for randomness to a 99% confidence level, which may include:
 - (i) Chi-square test;
 - (ii) Runs test (patterns of occurrences shall not be recurrent); and
 - (iii) Serial correlation test potency and degree of serial correlation (outcomes shall be independent from the previous game).
 - (iv) Equi-distribution (frequency) test;
 - (v) Gap test;
 - (vi) Poker test;
 - (vii) Coupon collector's test;
 - (viii) Permutation test;
 - (ix) Spectral test; or
 - (x) Test on subsequences.
- 3) Unpredictability.
 - a) It shall not be feasible to predict future outputs of a RNG, even if the algorithm and the past sequence of outputs are known.

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- b) Unpredictability shall be ensured by reseeding or by continuously cycling the RNG, and by providing a sufficient number of RNG states for the applications supported.
 - c) Re-seeding may be used where the re-seeding input is at least as statistically random as, and independent of, the output of the RNG being re-seeded.
- 4) Non-repeatability. The RNG may not be initialized to reproduce the same output stream that it has produced before, nor may any two instances of a RNG produce the same stream as each other. This property shall be ensured by initial seeding that comes from:
- a) A source of “true” randomness, such as a hardware random noise generator; or
 - b) A combination of timestamps, parameters unique to a Class II gaming system, previous RNG outputs, or other, similar method.
- 5) General requirements.
- a) Software that calls a RNG to derive game outcome events shall immediately use the output returned in accordance with the game rules.
 - b) The use of multiple RNGs is permitted as long as they operate in accordance with this Section.
 - c) RNG outputs shall not be arbitrarily discarded or selected.
 - d) Where a sequence of outputs is required, the whole of the sequence in the order generated shall be used in accordance with the game rules.
 - e) The Class II gaming system shall neither adjust the RNG process or game outcomes based on the history of prizes obtained in previous games nor use any reflexive software or secondary decision that affects the results shown to the player or game outcome.
- 6) Scaling algorithms and scaled numbers. A RNG that provides output scaled to given ranges shall:
- a) Be independent and uniform over the range;
 - b) Provide numbers scaled to the ranges required by game rules, and notwithstanding the requirements of paragraph (5)(c) of this Section, may discard numbers that do not map uniformly onto the required range but shall use the first number in sequence that does map correctly to the range;
 - c) Be capable of producing every possible outcome of a game according to its rules; and
 - d) Use an unbiased algorithm. A scaling algorithm is considered to be unbiased if the measured bias is no greater than 1 in 50 million.
- L) Minimum technical standards for electronic data communications between system components.**
- 1) Sensitive data. Communication of sensitive data shall be secure from eavesdropping, access, tampering, intrusion or alteration unauthorized by the SNGA. Sensitive data includes, but is not limited to:
- a) RNG seeds and outcomes;
 - b) Encryption keys, where the implementation chosen requires transmission of keys;
 - c) PINs;
 - d) Passwords;
 - e) Financial instrument transactions;
 - f) Transfers of funds;

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- g) Player tracking information;
 - h) Download packages; and
 - i) Any information that affects game outcome.
- 2) Wireless communications.
- a) Wireless access points shall not be accessible to the general public.
 - b) Open or unsecured wireless communications are prohibited.
 - c) Wireless communications shall be secured using a methodology that makes eavesdropping, access, tampering, intrusion or alteration impractical. By way of illustration, such methodologies include encryption, frequency hopping, and code division multiple access (as in cell phone technology).
- 3) Methodologies shall be used that shall ensure the reliable transfer of data and provide a reasonable ability to detect and act upon any corruption of the data.
- 4) Class II gaming systems shall record detectable, unauthorized access or intrusion attempts.
- 5) Remote communications may only be allowed if authorized by the SNGA. Class II gaming systems shall have the ability to enable or disable remote access, and the default state shall be set to disabled.
- 6) Failure of data communications shall not affect the integrity of critical memory.
- 7) The Class II gaming system shall log the establishment, loss, and re-establishment of data communications between sensitive Class II gaming system components.

M) Minimum standards for game artwork, glass, and rules.

- 1) Rules, instructions, and prize schedules, generally. The following shall at all times be displayed or made readily available to the player upon request:
- a) Game name, rules, and options such as the purchase or wager amount stated clearly and unambiguously;
 - b) Denomination;
 - c) Instructions for play on, and use of, the player interface, including the functions of all buttons; and
 - d) A prize schedule or other explanation, sufficient to allow a player to determine the correctness of all prizes awarded, including:
 - (i) Whether the value of a prize depends on the purchase or wager amount; and
 - (ii) The means of division of any pari-mutuel prizes; but
 - (iii) For Class II gaming systems, the prize schedule or other explanation need not state that subsets of winning patterns are not awarded as additional prizes (for example, five in a row does not also pay three in a row or four in a row), unless there are exceptions, which shall be clearly stated.
- 2) Disclaimers. The player interface shall continually display:
- a) "Malfunctions void all prizes and plays" or equivalent; and
 - b) "Actual Prizes Determined by Bingo (or other applicable Class II game) Play. Other Displays for Entertainment Only" or equivalent.

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- 3) Odds notification. If the odds of winning any advertised top prize exceeds 100 million to one, the player interface shall display: "Odds of winning the advertised top prize exceeds 100 million to one" or equivalent.

N) Alternate minimum standards.

- 1) SNGA approval.
 - a) The SNGA may approve an alternate standard from those required by this part if it has determined that the alternate standard shall 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 SNGA approval subject to the NIGC's decision pursuant to paragraph (b) of this Section.
 - b) For each enumerated standard for which the SNGA approves an alternate standard, it shall submit to the NIGC within 30 days a detailed report, which shall include the following:
 - (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
 - (ii) The alternate standard as approved and the record on which the approval is based.
 - c) In the event that the SNGA or the tribe's government chooses to submit an alternate standard request directly to the NIGC for joint government to government review, the SNGA or tribal government may do so without the approval requirement set forth in paragraph (1)(a) of this Section.
- 2) NIGC review.
 - a) The NIGC may approve or object to an alternate standard approved by the SNGA.
 - b) If the NIGC approves the alternate standard, the Tribe may continue to use it as authorized by the SNGA.
 - c) If the NIGC objects to the alternate standard, the operation may no longer use the alternate standard and shall follow the relevant technical standard set forth in this part.
 - d) Any objection by the NIGC shall be in written form with an explanation why the alternate standard as approved by the SNGA does not provide a level of security or integrity sufficient to accomplish the purpose of the standard it is to replace.
 - e) If the NIGC 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 NIGC. The NIGC may, upon notification to the SNGA, extend this deadline an additional 60 days.
- 3) Appeal of NIGC decision. The SNGA may appeal the NIGC's decision pursuant to 25 CFR chapter III, subchapter H.

Section 107. Class II/III Gaming Machines General Standards

A) Computer applications.

- 1) 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 SNGA, shall be acceptable.

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- B) For all computerized machine systems**, a personnel access listing shall be maintained, which includes at a minimum:
- 1) Gaming operation agent name or identification number (or equivalent); and
 - 2) Listing of functions gaming operation agent can perform or equivalent means of identifying same.
- C) Display of rules and necessary disclaimers.** The gaming operation shall verify that all game rules and disclaimers are displayed at all times or made readily available to the player upon request. The rules shall include:
- 1) Game name, rules, and options such as the purchase or wager amount stated clearly and unambiguously;
 - 2) Denomination;
 - 3) Instructions for play on, and use of, the player interface, including the functions of all buttons; and
 - 4) A prize schedule or other explanation, sufficient to allow a player to determine the correctness of all prizes awarded, including:
 - a) The range and values obtainable for any variable prize;
 - b) Whether the value of a prize depends on the purchase or wager amount; and
 - c) The means of division of any pari-mutuel prizes.
 - 5) The gaming system equipment shall comply with Section 106. Class II Gaming Machine Technical Standards (as applicable).
- D) Installation testing.**
- 1) Testing shall be completed during the installation process to verify that the player interface has been properly installed. This shall include testing of the following, as applicable:
 - a) Communication properly with the following:
 - (i) Online gaming system;
 - (ii) Accounting system; and
 - (iii) Player tracking system.
 - b) Financial instrument acceptors are accurately reading and crediting currency which is inserted in exchange for gaming credits;
 - c) Financial instrument storage components and storage/processing units are properly secured to prevent tampering;
 - d) Financial instrument dispensers are printing accurately recorded information from the machine;
 - e) Meter incrementation;
 - f) Verification of the following:
 - (i) Pay table;
 - (ii) Denomination;
 - (iii) Progressive features; and
 - (iv) Bonus features.
 - g) All buttons, to ensure that all are operational and programmed appropriately;

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- h) Programmable storage media, to ensure that they are securely installed;
 - i) Locks, to ensure that they are secure and functioning;
 - j) Logic box keys shall be maintained and secured by the SNGA; and
 - k) All sensor switches are accurately recording.
- 2) The SNGA is responsible for programmable storage media security seals. There should be no removal or seal break without the SNGA present.

E) Operations.

- 1) Malfunctions. Procedures shall be implemented to investigate, document, and resolve malfunctions. Such procedures shall address the following:
- a) Determination of the event causing the malfunction;
 - b) Review of relevant records, game recall, reports, logs, surveillance records;
 - c) Repair or replacement of the gaming component; and
 - d) Verification of the integrity of the gaming component before restoring it to operation.
- 2) Gaming Machines Shipping and Receiving.
- a) Prior to installation, move, or removals, the gaming operation shall submit to the SNGA a notification form detailing the activity and receive prior approval from SNGA.
 - b) The gaming operations shall contact SNGA Compliance to ensure all required documentation and programmable storage media has been received and is approved for installation in accordance with SNGA regulations.
 - c) SNGA shall be present to receive delivery of contents off the truck and break the seal on truck.
 - d) Gaming operation agents shall not receive or install any device until the SNGA Compliance Department has verified and approved the authenticity of information.
 - e) A communication procedure shall be established between the supplier, the gaming operation, and the SNGA to properly control the shipping and receiving of all programmable storage media. Such procedures shall include:
 - (i) Notification of pending shipments shall be provided to the SNGA by the gaming operation;
 - (ii) Certification in accordance with Section 106. Class II Gaming Machine Technical Standards (as applicable).
 - (iii) Notification from the supplier to the SNGA, or the gaming operation as approved by the SNGA, of the shipping date and expected date of delivery. The shipping notification shall include:
 - (1) Name and address of the supplier or manufacturer;
 - (2) Description of shipment;
 - (3) For player interfaces: a serial number;
 - (4) For programmable storage media: software version and description of software;
 - (5) Method of shipment; and
 - (6) Expected date of delivery.

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- f) Procedures shall be implemented for the exchange of programmable storage media for maintenance and replacement.
 - g) Programmable storage media shall be shipped in a secure manner to deter unauthorized access.
 - h) The SNGA, or its designee, shall receive all programmable storage media and verify the contents against the shipping notification.
- 3) Removal, retirement and/or destruction. Procedures shall be implemented to retire or remove any or all associated components of a gaming system from operation. Procedures shall include the following:
- a) For player interfaces and components that accept currency or currency equivalents:
 - (i) Coordinate with the drop team to perform a final drop;
 - (ii) Collect final accounting information such as meter readings, drop and payouts;
 - (iii) Remove and/or secure any or all associated equipment such as locks, card reader or financial instrument dispenser from the retired or removed component; and
 - (iv) Document removal, retirement, and/or destruction.
 - b) For removal of software components:
 - (i) Purge and/or return the software to the license holder; and
 - (ii) Document the removal.
 - c) For other related equipment such as blowers, cards, and/or interface cards:
 - (i) Remove and/or secure equipment; and
 - (ii) Document the removal or securing of equipment.
 - d) For all components:
 - (i) Verify that unique identifiers, and descriptions of removed/retired components are recorded as part of the retirement documentation; and
 - (ii) Coordinate with the accounting department to properly retire the component in the system records.
 - e) When the SNGA authorizes destruction of any gaming system components, procedures shall be developed to destroy such components. Such procedures shall include the following:
 - (i) Methods of destruction;
 - (ii) Witness or surveillance of destruction;
 - (iii) Documentation of all components destroyed; and
 - (iv) Signatures of agent(s) destroying components attesting to destruction.

F) Programmable Storage Media control standards.

- 1) Testing procedures shall be developed and implemented to insure the integrity of gaming machine programmable storage media by SNGA to the signature provided in the independent testing laboratory letter for applicable software version. Only SNGA approved programmable storage media shall be installed on gaming machines.
- 2) The SNGA shall develop and implement procedures for the following:
 - a) Removal of programmable storage media from devices, the verification of the existence of errors as applicable, and the correction via duplication from the master game program;

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- b) Copying one programmable storage media to another approved program;
 - c) Verification of duplicated programmable storage media before being offered for play;
 - d) Investigating and resolving any programmable storage media verification variances;
 - e) Receipt and destruction of programmable storage media; and
 - f) Securing the programmable storage media, duplicator, and master game programmable storage media from unrestricted access.
- 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.
 - 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 programmable storage media. If a seal is used to secure the board to the frame of the gaming machine, it shall be pre-numbered.
 - 5) Records that document the procedures in this Section shall include the following information:
 - a) Date;
 - b) Machine number (source and destination);
 - c) Manufacturer;
 - d) Program number;
 - e) Personnel involved;
 - f) Reason for duplication;
 - g) Disposition of any permanently removed programmable storage media;
 - h) Seal numbers, if applicable; and
 - i) Approved testing lab approval numbers.
 - 6) Programmable storage media returned to gaming machines 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 programmable storage media.
- G) Standards for evaluating theoretical and actual hold percentages.**
- 1) Accurate and current theoretical hold worksheets shall be maintained for each gaming machine.
 - 2) For multi-game/multi-denominational machines, an employee or department independent of the gaming machine department shall:
 - a) Weekly, record the total coin-in meter;
 - b) Quarterly, record the coin-in meters for each pay table contained in the machine; and
 - 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.
 - 3) For those gaming operations that are unable to perform the weighted average calculation as required by this Section, the following procedures shall apply:
 - a) On at least an annual basis, calculate the actual hold percentage for each gaming machine;

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- b) 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
 - c) The adjusted theoretical hold percentage shall be within the spread between the minimum and maximum theoretical payback percentages.
- 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) The theoretical hold percentages used in the gaming machine analysis reports should be within the performance standards set by the manufacturer.
 - 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.
 - 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.
 - 8) All of the gaming machines shall contain functioning meters that shall record coin-in or credit-in, or online gaming machine monitoring system that captures similar data.
 - 9) All gaming machines with financial instrument storage components shall contain functioning billing meters that record the dollar amounts or number of bills accepted by denomination.
 - 10) Gaming machine in-meter readings shall be recorded at least weekly immediately prior to or subsequent to a gaming machine drop. Online 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.
 - 11) The gaming operation agent 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 financial instrument acceptors by a person other than the regular in-meter reader.
 - 12) Upon receipt of the meter reading summary, the accounting department shall review all meter readings for reasonableness using pre-established parameters.
 - 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.
 - 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/game servers (as applicable to Class II or Class III) and a comparison to each machine's theoretical hold percentage previously discussed.
 - 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

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statistical reports (i.e., not commingling various hold percentages), except for adjustments made in accordance with this Section.

- 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.
- 17) The statistical reports shall be reviewed by both gaming machine department management and management agent's independent of the gaming machine department on at least a monthly basis.
- 18) For those machines that have experienced at least 100,000 wagering transactions, 3% variances 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 SNGA upon request in a timely manner.
- 19) Maintenance of the online 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 gaming operation agents independent of the gaming machine department.
- 20) Updates to the online 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.

H) In-house progressive gaming machine standards.

- 1) A meter that shows the amounts of all progressive jackpots shall be conspicuously displayed at or near the machines to which the jackpot applies.
- 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 machine's hopper;
- 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
- 4) Each gaming operation shall record the base amount of each progressive jackpot the gaming operation offers.
- 5) The SNGE shall establish and SNGA shall approve procedures specific to the transfer of progressive amounts in excess of the base amount to other gaming machines. Such procedures shall include methods of distribution that accrue to the benefit of the gaming public via an award or prize. Such measures shall include changes in the progressive liability.

I) Wide area progressive gaming machine standards.

- 1) A meter that shows the amounts of all progressive jackpots shall be conspicuously displayed at or near the machines to which the jackpot applies.
- 2) 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

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at least quarterly, restrict access to programmable storage media, and restrict physical access to computer hardware, etc.).

- 3) The SNGA shall approve procedures for the wide area progressive system that:
 - a) Reconcile meters and jackpot payouts;
 - b) Collect/drop gaming machine funds;
 - c) Verify jackpot, payment, and billing to gaming operations on pro-rata basis;
 - d) System maintenance;
 - e) System accuracy; and
 - f) System security.
- 4) Reports, where applicable, adequately documenting the procedures required in this Section shall be generated and retained.

J) Recordkeeping and audit processes.

- 1) The gaming operation shall maintain the following records, as applicable, related to installed game servers and player interfaces:
 - a) Date placed into service;
 - b) Date made available for play;
 - c) Manufacturer;
 - d) Supplier;
 - e) All software versions;
 - f) Serial number;
 - g) Game title;
 - h) Asset and/or location number;
 - i) Seal number; and
 - j) Initial meter reading.
- 2) Procedures shall be implemented for auditing such records in accordance with Section 122. Audit and Accounting Standards.

K) Accounting/auditing standards.

- 1) Gaming machine accounting/auditing procedures shall be performed by gaming operation agents who are independent of the transactions being reviewed.
- 2) For online 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.
- 3) For weigh scale and currency interface systems, for at least one drop period per month accounting/auditing 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.
- 4) For each drop period, accounting/auditing agents shall compare the coin-to-drop meter reading to the actual drop amount. Discrepancies should be resolved prior to generation/distribution of online gaming machine monitoring system statistical reports.

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- 5) 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 the SNGA upon request.
- 6) For each drop period, accounting/auditing agents shall compare the bill-in meter reading to the total financial instrument storage component drop amount for the period. Discrepancies shall be resolved before the generation/distribution of gaming machine statistical reports.
- 7) 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 SNGA upon request.
- 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.
- 9) Accounting/auditing agents shall review exception reports for all computerized gaming machine systems on a daily basis for propriety of transactions and unusual occurrences.
- 10) All gaming machine auditing procedures and any follow-up performed shall be documented, maintained for inspection, and provided to the SNGA upon request.
- 11) Revenue Audit. Standards for revenue audit are contained in Section 123. Auditing Revenue Standards.

L) Account Access Cards.

- 1) Customer account maintenance standards.
 - a) A central computer acting as an account server shall provide patron account maintenance and the deposit/withdrawal function of those account balances;
 - b) Patrons 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; and
 - c) All communications between the player terminal, or bank of player terminals, and the account server shall be encrypted for security reasons.
- 2) Customer account generation standards.
 - a) A computer file for each patron shall be prepared by an agent, with no incompatible functions, prior to the patron being issued an account access card to be utilized for machine play. The patron may select his/her PIN to be used in conjunction with the account access card.
 - b) For each patron's file, a gaming operation agent shall:
 - (i) Record the patron's name and current address;
 - (ii) The date the account was opened; and

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- (iii) At the time the initial deposit is made, account opened, or credit extended, the identity of the patron shall be verified by examination of a valid driver's license or other reliable identity credential.
 - c) The agent shall sign-on with a unique password to a terminal equipped with peripherals required to establish a patron account. Passwords are issued and can only be changed by information technology personnel at the discretion of the department director.
 - d) After entering a specified number of incorrect PIN entries at the cage or player terminal, the patron shall be directed to proceed to an agent to obtain a new PIN. If a patron forgets, misplaces or requests a change to their PIN, the patron shall proceed to a clerk for assistance.
- 3) Deposit of credits standards.
- a) The cage agent shall sign-on with a unique password to a cage agent terminal equipped with peripherals required to complete the credit transactions. Passwords are issued and shall only be changed by information technology personnel at the discretion of the department director.
 - b) The patron shall present currency, chips, coin or coupons along with their account access card to a cage agent to deposit credits.
 - c) The cage agent shall complete the transaction by utilizing a card scanner that the cage agent shall slide the patron's account access card through.
 - d) The cage agent shall accept the funds from the patron and enter the appropriate amount on the cage agent's terminal.
 - e) A multi-part deposit slip shall be generated by the point of sale receipt printer. The cage agent shall direct the patron to sign the deposit slip receipt. One copy of the deposit slip shall be given to the patron. The other copy of the deposit slip shall be secured in the cage agent's currency drawer.
 - f) The cage agent shall verify the patron's balance before completing the transaction. The cage agent shall secure the funds in their currency drawer and return the account access card to the patron.
 - g) Alternatively, if a kiosk is utilized to accept a deposit of credits, the SNGA, or the gaming operation as approved by the SNGA, shall establish and the gaming operation shall comply with procedures that safeguard the integrity of the kiosk system.
- 4) Prize standards.
- a) Winners at the gaming machines may receive currency, prizes redeemable for currency or merchandise.
 - b) If merchandise prizes are to be awarded, the specific type of prize or prizes that may be won shall be disclosed to the patron before the game begins.
 - c) The redemption period of account access cards, as approved by the SNGA, shall be conspicuously posted in the gaming operation.
- 5) Credit withdrawal. The patron shall present their account access card to a cage agent to withdraw their credits. The agent shall perform the following:

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- a) Scan the smart card;
- b) Request the patron to enter their PIN, if the PIN was selected by the patron;
- c) The cage agent shall ascertain the amount the patron wishes to withdraw and enter the amount into the computer;
- d) A multi-part withdrawal slip shall be generated by the point of sale receipt printer. The cage agent shall direct the patron to sign the withdrawal slip;
- e) The cage agent shall verify that the account access card and the patron match by:
 - (i) Comparing the patron to image on the computer screen;
 - (ii) Comparing the patron to image on patron's picture ID; or
 - (iii) Comparing the patron signature on the withdrawal slip to signature on the computer screen.
- f) The cage agent shall verify the patron's balance before completing the transaction. The cage agent shall pay the patron the appropriate amount, issue the patron the original withdrawal slip and return the account access card to the patron;
- g) The copy of the withdrawal slip shall be placed in the currency 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
- h) In the event the imaging function is temporarily disabled, patrons shall be required to provide positive ID for currency withdrawal transactions at the cage agent stations.

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

N) Cash-out vouchers.

- 1) For gaming machines that utilize cash-out vouchers, the following standards apply.
- 2) In addition to the applicable auditing and accounting standards in this Section, on a quarterly basis, the gaming operation shall foot all jackpot cash-out vouchers equal to or greater than \$1,200 and trace totals to those produced by the host validation computer system.
- 3) The patron may request a cash-out voucher from the gaming machine that reflects all remaining credits. The cash-out voucher shall be printed at the gaming machine by a financial instrument dispenser. The cash-out voucher shall be valid for a time period specified by the SNGA, or the gaming operation as approved by the SNGA. Cash-out vouchers may be redeemed for payment or inserted in another gaming machine and wagered, if applicable, during the specified time period.
- 4) The patron shall redeem the cash-out voucher at a kiosk or cage. Alternatively, if a gaming operation utilizes a remote computer validation system, the SNGA, or the gaming operation as approved by the SNGA, shall develop alternate standards for the maximum amount that can be redeemed, which shall not exceed \$2,999.99 per cash-out transaction.
- 5) Upon presentation of the cash-out voucher(s) for redemption, the following shall occur:
 - a) Scan the bar code via an optical reader or its equivalent; or
 - b) Input the cash-out voucher validation number into the computer.

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- 6) The information contained in this Section shall be communicated to the host computer. The host computer shall verify the authenticity of the cash-out voucher and communicate directly to the redeemer of the cash-out voucher.
- 7) If valid, the cage agent (redeemer of the cash-out voucher) pays the patron the appropriate amount and the cash-out voucher is electronically noted "paid" in the system. The "paid" cash-out voucher shall remain in the cage agent's bank for reconciliation purposes. The host validation computer system shall electronically reconcile the cage agent's banks for the paid cashed-out vouchers.
- 8) If invalid, the host computer shall notify the cashier (redeemer of the cash-out voucher). The cage agent (redeemer of the cash-out voucher) shall refuse payment to the patron and notify a supervisory agent of the invalid condition. The supervisory agent shall resolve the dispute.
- 9) If the host validation computer system temporarily goes down, cage agents may redeem cash-out vouchers at a kiosk or cage after recording the following:
 - a) Serial number of the cash-out voucher;
 - b) Date and time;
 - c) Dollar amount;
 - d) Issuing gaming machine number;
 - e) Marking voucher "paid"; and
 - f) Voucher shall remain in cashier's bank for reconciliation purposes.
- 10) Cash-out vouchers shall be validated as expeditiously as possible when the host validation computer system is restored.
- 11) The SNGA, or the gaming operation as approved by the SNGA, shall establish and the gaming operation shall comply with procedures to control cash-out voucher paper, which shall include procedures that:
 - a) Mitigate the risk of counterfeiting of cash-out voucher paper;
 - b) Adequately control the inventory of the cash-out voucher paper; and
 - c) Provide for the destruction of all unused cash-out voucher paper.
 - d) Alternatively, if the gaming operation utilizes a computer validation system, this standard shall not apply.
- 12) If the host validation computer system is down for more than four (4) hours, the gaming operation shall promptly notify the SNGA or its designated representative.
- 13) Unredeemed vouchers shall only be voided in the voucher system by supervisory agents.
- 14) Vouchers shall be valid for an SNGA designated amount days from the end of the gaming day printed on the voucher.
- 15) The accounting department shall maintain the voided voucher.
- 16) All gaming machine systems shall comply with all other standards (as applicable) in this part including:
 - a) Standards for financial instrument storage component drop and count;
 - b) Standards for coin drop and count; and
 - c) Standards concerning programmable storage media.

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O) Jackpot payouts, gaming machine fills, short pays and accumulated credit payouts standards.

- 1) For jackpot payouts and gaming machine fills, documentation shall include the following information:
 - a) Date and time;
 - b) Machine number;
 - c) Dollar amount of currency 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;
 - d) Game outcome (including reel symbols, card values, suits, etc.) for jackpot payouts.
 - (i) Game outcome is not required if a computerized jackpot/fill system is used;
 - e) Preprinted or concurrently printed sequential number; and
 - f) Signatures of at least two gaming operation agents verifying and witnessing the payout or gaming machine fill (except as otherwise provided in this Section).
- 2) Jackpot payouts over \$1,200 shall require the signature and verification of a supervisory or management agent independent of the gaming machine department (in addition to the two signatures required in this Section).
 - a) Alternatively, if an online accounting system is utilized, only two signatures are required:
 - (i) One gaming operation agent and;
 - (ii) One supervisory or management agent independent of the gaming machine department.
- 3) With regard to jackpot payouts and hopper fills, the signature of one gaming operation agent is sufficient if an online accounting system is utilized and the jackpot or fill is less than \$1,200.
- 4) On graveyard shifts (eight-hour maximum) payouts/fills less than \$100 can be made without the payout/fill being witnessed by a second person.
- 5) For short pays of \$10.00 or more, and payouts required for accumulated credits, the payout form shall include the following information:
 - a) Date and time;
 - b) Machine number;
 - c) Dollar amount of payout (both alpha and numeric); and
 - d) The signature of at least one (1) gaming operation agent verifying and witnessing the payout.
- 6) Where the payout amount is \$50 or more, signatures of at least two (2) gaming operation agents verifying and witnessing the payout.
 - a) Alternatively, the signature of one (1) gaming operation agent is sufficient if an online accounting system is utilized and the payout amount is less than \$3,000.
- 7) Computerized jackpot/fill systems shall be restricted so as to prevent unauthorized access and fraudulent payouts by one person.
- 8) 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.

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- 9) Payout records, including manual payout records, shall include the following information:
- a) Date and time;
 - b) Amount of the payout (alpha & numeric for player interface payouts); and
 - c) Bingo card identifier or player interface identifier.
 - d) Manual payout records shall also include the following:
 - (i) Game name or number;
 - (ii) Description of pattern covered, such as cover-all or four corners;
 - (iii) Signature of all, but not less than two, gaming operation agents involved in the transaction;
 - (iv) For override transactions, verification by a gaming operation supervisory or management agent independent of the transaction; and
 - (v) Any other information necessary to substantiate the payout.

P) Promotional Payout standards.

- 1) Promotional payout means merchandise or awards given to players by the gaming operation based on a wagering activity.
- 2) Promotional Payout and Awards (Manual)
 - a) If the gaming operation offers promotional payouts or awards that are not reflected on the gaming machine pay table, then the payout form/documentation shall include at minimum:
 - (i) Name of recipient;
 - (ii) Date and time;
 - (iii) Machine number and denomination (if applicable);
 - (iv) Dollar amount of payout or description of personal property (e.g., jacket, toaster, car, etc.), including fair market value;
 - (v) Type/Name of promotion (e.g., Bonus credit, double jackpots, four-of-a-kind bonus, etc.); and
 - (vi) Signature of at least one Gaming Machine Department Supervisory Agent or above and the signature of at least one Marketing/Players Club Supervisory Agent or above or Supervisory Agent independent of Gaming Machine Department or above authorizing and completing the transaction.

Q) Currency and currency equivalent controls.

- 1) Currency or currency equivalent even exchanges shall be counted independently by at least two gaming operation agents and reconciled to the recorded amounts at the end of each shift or session. Unexplained variances shall be documented and maintained. Unverified transfers of currency or currency equivalents are prohibited.
- 2) Procedures shall be implemented to control currency or currency equivalents based on the amount of the transaction. These procedures shall include documentation by shift, session, or other relevant time period of the following:
 - a) Inventory, including any increases or decreases;
 - b) Transfers;
 - c) Exchanges, including acknowledging signatures or initials; and

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- d) Resulting variances.
- 3) Any change to control of accountability, exchange, or transfer requires that the currency or currency equivalents be counted and recorded independently by at least two gaming operation agents and reconciled to the recorded amount.

R) Standards for drop and count.

- 1) The procedures for the collection of the gaming machine drop and the count thereof shall comply with Section 118. Drop and Count Standards (as applicable).

Section 108. Bingo/Class II Gaming Machine Standards

A) Supervision. Supervision shall be provided as needed for bingo operations by a gaming operation agent(s) with authority equal to or greater than those being supervised.

B) Bingo Card Inventory.

- 1) Physical bingo card inventory controls shall address the placement of orders, receipt, storage, issuance, removal, and cancellation of bingo card inventory to ensure that:
 - a) The bingo card inventory can be accounted for at all times; and
 - b) Bingo cards have not been marked, altered, or otherwise manipulated.
- 2) Receipt from supplier.
 - a) When bingo card inventory is initially received from the supplier, it shall be inspected (without breaking the factory seals, if any), counted, inventoried, and secured by an authorized gaming operation agent.
 - b) Bingo card inventory records shall include the date received, quantities received, and the name of the individual conducting the inspection.
- 3) Storage.
 - a) Bingo cards shall be maintained in a secure location, accessible only to authorized gaming operation agents, and with surveillance coverage adequate to identify persons accessing the storage area.
 - b) For Tier A operations, bingo card inventory may be stored in a cabinet, closet, or other similar area; however, such area shall be secured and separate from the working inventory.
- 4) Issuance and returns of inventory.
 - a) Controls shall be established for the issuance and return of bingo card inventory. Records signed by the issuer and recipient shall be created under the following events:
 - (i) Issuance of inventory from storage to a staging area;
 - (ii) Issuance of inventory from a staging area to the cage or sellers;
 - (iii) Return of inventory from a staging area to storage; and
 - (iv) Return of inventory from cage or seller to staging area or storage.
- 5) Cancellation and removal.
 - a) Bingo cards removed from inventory that are deemed out of sequence, flawed, or misprinted and not returned to the supplier shall be canceled to ensure that they are not utilized in the play of a bingo game. Bingo cards that are removed from inventory and returned to the supplier or canceled shall be logged as removed from inventory.

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- b) Bingo cards associated with an investigation shall be retained intact outside of the established removal and cancellation policy.
- 6) Logs.
 - a) The inventory of bingo cards shall be tracked and logged from receipt until use or permanent removal from inventory.
 - b) The bingo card inventory record(s) shall include:
 - (i) Date;
 - (ii) Shift or session;
 - (iii) Time;
 - (iv) Location;
 - (v) Inventory received, issued, removed, and returned;
 - (vi) Signature of agent performing transaction;
 - (vii) Signature of gaming operation agent performing the reconciliation;
 - (viii) Any variance;
 - (ix) Beginning and ending inventory; and
 - (x) Description of inventory transaction being performed.
- C) Bingo card sales.**
 - 1) Gaming operation agents who sell bingo cards shall not be the sole verifier of bingo cards for prize payouts.
 - 2) Manual bingo card sales. In order to adequately record, track, and reconcile sales of bingo cards, the following information shall be documented:
 - a) Date;
 - b) Shift or session;
 - c) Number of bingo cards issued, sold, and returned;
 - d) Dollar amount of bingo card sales;
 - e) Signature, initials, or identification number of the gaming operation agent preparing the record; and
 - f) Signature, initials, or identification number of an independent gaming operation agent who verified the bingo cards returned to inventory and dollar amount of bingo card sales.
 - 3) Bingo card sale voids shall be processed in accordance with the rules of the game and established controls that shall include the following:
 - a) Patron refunds;
 - b) Adjustments to bingo card sales to reflect voids;
 - c) Adjustment to bingo card inventory;
 - d) Documentation of the reason for the void; and
 - e) Authorization for all voids.
 - 4) Gaming system bingo card sales. In order to adequately record, track and reconcile sales of bingo cards, the following information shall be documented from the server (this is not required if the system does not track the information, but system limitation(s) shall be noted):
 - a) Date;

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- b) Time;
- c) Number of bingo cards sold;
- d) Dollar amount of bingo card sales; and
- e) Amount in, amount out and other associated meter information.

D) Draw.

- 1) Controls shall be established and procedures implemented to ensure that all eligible objects used in the conduct of the bingo game are available to be drawn and have not been damaged or altered. Verification of physical objects shall be performed by two gaming operation agents before the start of the first bingo game/session. At least one of the verifying gaming operation agents shall be a supervisory gaming operation agent or independent of the bingo games department.
- 2) Where the selection is made through an electronic aid (Random Number Generator), certification in accordance with 25 CFR § 547.14 is acceptable for verifying the randomness of the draw and satisfies the requirements of paragraph (4)(a) of this Section and the Section 106 Class II Gaming Machines Technical Standards.
- 3) Controls shall 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.
- 4) Verification and display of draw. Controls shall be established and procedures implemented to ensure that:
 - a) The identity of each object drawn is accurately recorded and transmitted to the participants. The procedures shall identify the method used, to ensure the identity of each object drawn.
 - b) 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.

E) Bingo prize payout.

- 1) Controls shall be established and procedures implemented for currency or currency equivalents that address the following:
 - a) Identification of the gaming operation agent authorized (by position) to make a payout;
 - b) Predetermined payout authorization levels (by position); and
 - c) Documentation procedures ensuring separate control of the currency accountability functions.
- 2) Verification of validity.
 - a) Controls shall be established and procedures implemented to verify that the following is valid for the game in play, prior to payment of a winning prize:
 - (i) Winning card(s);
 - (ii) Objects drawn; and
 - (iii) The previously designated arrangement of numbers or designations on such cards, as described in 25 U.S.C. 2703(7)(A).

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- b) At least two gaming operation agents shall verify that the card, objects drawn, and previously designated arrangement were valid for the game in play.
- c) Where an automated verification method is available, verification by such method is acceptable.
- 3) Validation.
 - a) For manual payouts, at least two gaming operation agents shall determine the validity of the claim prior to the payment of a prize. The system may serve as one of the validators.
 - b) For automated payouts, the system may serve as the sole validator of the claim.
- 4) Verification.
 - a) For manual payouts, at least two gaming operation agents shall 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.
 - b) For automated payouts, the system may serve as the sole verifier that the pattern has been achieved on the winning card.
- F) Technologic aids to the play of bingo.** Controls shall 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 shall include the following:
 - 1) SNGA shall approve of all technologic aids before they are offered for play.
- G) Account access cards.** For gaming machines that utilize account access cards to activate play of the machine, the following standards shall apply:
 - 1) Equipment.
 - a) A central computer, with supporting hardware and software, to coordinate network activities, provide system interface, and store and manage a player/account database;
 - b) A network of contiguous player terminals with touch-screen or button-controlled monitors connected to an electronic selection device and the central computer via a communications network; and
 - c) 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.
 - 2) Player terminals standards.
 - a) The player terminals are connected to a game server;
 - b) 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; and
 - c) The game server shall be housed in a game server room or a secure locked cabinet.
- H) Variance.** Bingo shall be audited as stated in Section 123. Auditing Revenue Standards.

Section 109. Class III Gaming Machines Standards

A) Gaming machine department bank standards.

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- 1) The gaming machine booths and change banks that are active during the shift shall be counted down and reconciled each shift by two gaming operation agents utilizing appropriate accountability documentation. Unverified transfers of currency and/or currency equivalents are prohibited.
- 2) The wrapping of loose gaming machine booth and cage cashier coin shall be performed at a time or location that does not interfere with the hard count/wrap process or the accountability of that process.
- 3) A record shall be maintained evidencing the transfers of wrapped and unwrapped coins and retained for seven (7) days.

Section 110. Pull Tabs Standards

- A) Supervision.** Supervision shall be provided as needed for pull tab operations and over pull tab storage areas by a gaming operation agent(s) with authority equal to or greater than those being supervised.
- B) Pull tab inventory.** Controls shall be established and procedures implemented to ensure that:
- 1) Access to pull tabs is restricted to authorized gaming operation agents;
 - 2) The pull tab inventory is controlled by gaming operation agents independent of pull tab sales;
 - 3) Pull tabs exchanged between agents are secured and independently controlled;
 - 4) Increases or decreases to pull tab inventory are recorded, tracked, and reconciled; and
 - 5) Pull tabs are maintained in a secure location, accessible only to authorized gaming operation agents, and with surveillance coverage adequate to identify persons accessing the area.
- C) Pull tab sales.**
- 1) Controls shall be established and procedures implemented to record, track, and reconcile all pull tab sales and voids.
 - 2) When pull tab sales are recorded manually, total sales shall be verified by a gaming operation agent independent of the pull tab sales being verified.
 - 3) No person may have unrestricted access to pull tab sales records.
- D) Winning pull tabs.**
- 1) Controls shall be established and procedures implemented to record, track, and reconcile all redeemed pull tabs and pull tab payouts.
 - 2) The redeemed pull tabs shall be defaced so that they cannot be redeemed for payment again.
 - 3) Pull tabs that are uniquely identifiable with a machine readable code (including, but not limited to a barcode) may be redeemed, reconciled, and stored by dispensers without the need for defacing, so long as the redeemed pull tabs are secured and destroyed after removal from the dispenser in accordance with the procedures approved by the SNGA.
 - 4) At least two gaming operation agents shall document and verify all prize payouts above \$600, or lower threshold as authorized by management and approved by the SNGA.
 - a) An automated method may substitute for one verification.
 - b) The predetermined threshold shall be authorized by management, approved by the SNGA, documented, and maintained.

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5) Total payout shall be calculated and recorded by shift.

E) Pull tab operating funds.

- 1) All funds used to operate the pull tab game shall be accounted for and recorded, and all transfers of currency and/or currency equivalents shall be verified.
- 2) All funds used to operate the pull tab game shall be independently counted and verified by at least two gaming operation agents and reconciled to the recorded amounts at the end of each shift or session.

F) Statistical records.

- 1) Statistical records shall 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.
- 2) A managerial agent independent of the pull tab operations shall review statistical information when the pull tab deal has ended or has been removed from the floor and shall investigate any unusual statistical fluctuations. These investigations shall be documented, maintained for inspection, and provided to the SNGA.

G) Variances. Pull Tabs shall be audited as stated in 25 CFR § 543.24 (2). 25 CFR § 543.24 (2) (iv) shall have an established threshold of 3% or as defined by SNGA.

Section 111. Card/Table Games General Standards

A) Supervision. Supervision shall be provided as needed during the card room operations by a gaming operation agent(s) with authority equal to or greater than those being supervised.

- 1) A supervisory agent 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.

B) Standards for supervision. Pit supervisory personnel, with authority equal to or greater than those being supervised, shall provide supervision of all table games.

C) Posted rules. The rules shall 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.

D) Summary of Rules. A summary of the rules and payout structures for all table games shall be submitted and approved by the SNGA prior to the commencement of the tournament or promotions.

E) Game Standards.

- 1) Table game layout by type and number shall be submitted to the SNGA on a monthly basis.
- 2) All new games shall be approved by the SNGA prior to implementation.
- 3) Hand shuffling procedures shall be developed by operations and approved by the SNGA for use if electronic shufflers are not used.
- 4) Table minimum and maximum limits shall be set by table games management with prior notification to the SNGA.
 - a) Table limits shall be posted conspicuously on the tables.

F) Training Standards.

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- 1) Table games management shall develop a training program to include:
 - a) Initial training upon hiring; and
 - b) Continuous training throughout employment.
- G) New Games.** Introduction of new types of card games, changes to the cards, changes in the line of authority, changes to the felt, electronic sign changes and changes to the locations of tables shall be submitted to the SNGA for approval prior to implementation.
 - 1) All games shall have adequate surveillance coverage prior to implementation.
- H) Computer Application Standards.** 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 SNGA, shall be acceptable.
- I) Table games computer generated documentation standards.**
 - 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.).
 - 2) This documentation shall be restricted to authorized personnel.
 - 3) The documentation shall include, at a minimum;
 - a) System exception information (e.g., appropriate system parameter information, corrections, voids, etc.); and
 - b) Personnel access listing, which includes, at a minimum:
 - (i) Gaming operation agent name or identification number (if applicable); and
 - (ii) Listing of functions gaming operation agents can perform or equivalent means of identifying the same.
- J) Currency Handling Standards.** All currency handling shall be in accordance with Section 124. Currency Handling Standards.
- K) Gaming Chips.**
 - 1) All gaming chips shall be approved by SNGA prior to implementation.
 - 2) Gaming chips shall be maintained in a secure location, with appropriate surveillance coverage, and accessible only to authorized gaming operation agents.
 - 3) Used gaming chips that are invalid shall be properly removed from service to prevent re-use. The removal procedure requires SNGA review and approval.
 - 4) Gaming chips associated with a SNGA investigation shall be retained intact and outside of the established removal procedure.
- L) Standards for gaming chips.**
 - 1) All chips shall have an identifiable marking unique to the gaming operation.
 - a) The identifiable marking shall consist of a double logo.
 - 2) A gaming chip control log shall be maintained that documents when chips:
 - a) are received on site; and
 - b) removed from play by the gaming operation.
- M) Receiving New Gaming Chips.**
 - 1) Chip orders shall be contracted by a licensed SNGA Vendor.

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- 2) A Security agent, CCD agent, Main Bank agent, and SNGA Compliance Agent shall be present for all gaming chip deliveries.
- 3) Surveillance shall be notified prior to all gaming chip deliveries.
- 4) Cartons containing chips shall not be opened until secured in the Main Bank.
- 5) A CCD agent and Main Bank agent shall verify the number of gaming chips received to the order from the vendor shipping label and when the gaming chips are removed from the boxes in the Main Bank.
- 6) Main Bank agents shall inspect chips for:
 - a) Gaming operations identification, consisting of a double logo;
 - b) Colors suited with denomination; and
 - c) Defects.
- 7) Once verified, the number of gaming chips received shall be documented on the chip inventory log.
- 8) The chip inventory log shall be audited by compliance on a monthly basis.

N) Standards for Issuing Gaming Chips.

- 1) Gaming chips shall be issued from the Main Bank to the Table/Card Games on an as needed basis by the fill standards/exchanges or transfers standards in Section 113. Table Games Standards and Section 112. Card Games Standards respectively.
 - a) If a chip is rejected, surveillance is to be notified and the chip is to be removed from service following Standards for Destruction of Gaming Chips.
 - b) Chips that are determined to be defective shall be rejected and not allowed to be used for play.

O) Standards for Destruction of Gaming chips.

- 1) Procedures shall be established by the gaming operation for the destruction of gaming chips, and submitted to the SNGA for approval prior to implementation.
- 2) The SNGA shall observe the destruction of gaming chips. The gaming operation shall notify the SNGA prior to destruction stating the following:
 - a) Location destruction shall occur;
 - b) Time and date;
 - c) Number of chips to be destroyed and value; and
 - d) Surveillance shall be notified prior to the destruction of the chips.
- 3) This standard shall not apply where gaming chips are retained for investigation purposes.

P) Playing cards.

- 1) New playing cards shall be approved by SNGA prior to implementation.
- 2) Playing cards shall be maintained in a secure location, with appropriate surveillance coverage, and accessible only to authorized gaming operation agents.
- 3) Used playing cards that are invalid shall be properly canceled and removed from service to prevent re-use. The removal and cancellation procedure requires SNGA review and approval.
- 4) Playing cards associated with a SNGA investigation shall be retained intact and outside of the established removal and cancellation procedure.

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Q) Standards for playing cards.

- 1) All cards shall have an identifiable marking unique to the gaming operation.
 - a) The identifiable marking shall consist of a double logo.
- 2) A card control log shall be maintained that documents when cards:
 - a) Are received on site;
 - b) Distributed to gaming tables;
 - c) Returned from gaming tables; and
 - d) Removed from play by the gaming operation.
- 3) Surveillance shall be notified before accessing secured card storage room.
- 4) A log shall be maintained in the secured card storage room documenting who enters, what time they enter, and when they exit.

R) Receiving New Cards.

- 1) Card orders shall be contracted by a licensed SNGA Vendor.
 - a) Contracts with suppliers are for a fixed amount of cards.
 - b) Deliveries shall be at fixed intervals, as specified by terms of the contract.
- 2) A Security agent and SNGA Compliance Agent shall be present for all card deliveries.
- 3) Surveillance shall be notified prior to all card deliveries.
- 4) Cartons containing cards shall not be opened until in the secured card storage room.
- 5) A CCD agent and table games managerial agent shall verify the number of cards received to the order.
- 6) Once verified, the number of cards received shall be documented on the card inventory log.
- 7) Older cards shall be used first.
- 8) The card inventory log shall be audited by compliance on a monthly basis.

S) Standards for Issuing Cards.

- 1) Cards shall be issued from the card storage room to the pit podium on an as needed basis.
 - a) Cards shall be logged out on the card inventory log in the secured card storage room.
 - b) Cards shall be logged in on the podium table games pit podium log.
- 2) Cards shall be issued to the tables from the pit podium and shall be documented on the pit podium log by a pit supervisory agent.
 - a) Surveillance shall be notified before opening new decks of cards.
 - b) Dealer shall inspect cards for:
 - (i) Proper suits and numbering;
 - (ii) Gaming operation identification and batch number;
 - (iii) Proper size and cards cut the same; and
 - (iv) The backs shall be examined for factory defects.
 - c) If a card is rejected, surveillance is to be notified and the entire deck is to be canceled following Standards for Destruction of Playing Cards.
 - (i) Cards that are determined to be defective shall be rejected and not allowed to be used for play.

T) Standards for Replacement Cards.

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- 1) In the event a card is lost, damaged, or there is a determination made that a card needs to be replaced the following shall occur:
 - a) Surveillance is to be notified prior to replacing cards.
 - b) In a six deck shoe game:
 - (i) An identical replacement card shall be taken from a new deck;
 - (ii) The damaged card shall be placed with the deck where the identical card was taken from; and
 - (iii) The replacement deck shall be canceled and placed with cards for destruction.
 - c) In a single or double deck game:
 - (i) The entire deck shall be replaced; and
 - (ii) The deck removed from the table shall be canceled and placed with cards for destruction.
- 2) If a card is determined to be damaged or lost, the replacement procedures shall be completed. Cards shall not be allowed to be continued to be used for play.

U) Standards for Destruction of Playing Cards.

- 1) When cards are taken out of service, or as deemed necessary, the Pit Supervisory agent shall date and initial the deck, mark all edges of the entire deck of cards with a black permanent marker to cancel the deck, and place the canceled deck in the locked pit podium for no longer than 72hrs.
- 2) At least every seven days, CCD shall destroy any cards inventoried on the Card Destruction Log.
 - a) Surveillance shall be notified prior to the destruction of the cards.
 - b) The cards shall be destroyed by chipping, hole punch, shredding, or other SNGA approved manner.
- 3) This standard shall not apply where playing cards are retained for investigation purposes.

V) Promotional progressive pots and pools.

- 1) All funds contributed by players into the pools shall be returned when won in accordance with posted rules, and no commission or administrative fee may be withheld.
 - a) The payout may be in the form of personal property, such as a car.
 - b) A combination of a promotion and progressive pool may be offered.
- 2) The conditions for participating in current card game promotional progressive pots and/or pools shall be prominently displayed or available for patron review at the gaming operation.
- 3) All payments that result from promotional progressive pots and/or pools shall be documented on an approved form at the time of payment to include the following:
 - a) Patron's name;
 - b) Date of payout;
 - c) Dollar amount of payout and/or nature and dollar value of any non-currency payout;
 - d) The signature of the gaming operation agent completing the transaction attesting to the disbursement of the payout; and
 - e) Name of contest/tournament.

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- 4) Documentation shall be created to support accountability of the bank from which the payout was made.
- 5) Rules governing current promotional pools shall be conspicuously posted in the card room and/or available in writing for patron review. The rules shall designate:
 - a) The amount of funds to be contributed from each pot;
 - b) What type of hand it takes to win the pool;
 - c) How the promotional funds shall be paid out;
 - d) How/when the contributed funds are added to the pools; and
 - e) Amount/percentage of funds allocated to primary and secondary pools, if applicable.
- 6) 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.
- 7) The amount of the pools shall be conspicuously displayed in the card room.
- 8) At least once each gaming day that the game is offered, the posted pool amount shall be updated to reflect the current pool amount.
- 9) At least once each day that the game is offered, gaming operation agents independent of the card room shall reconcile the increases to the posted pool amount to the currency previously counted or received by the cage.
- 10) All decreases to the pool shall be properly documented, including a reason for the decrease and signed off on.
- 11) Promotional funds removed from the card game shall be placed in a locked container.
 - a) Gaming operation agents authorized to transport the locked container are precluded from having access to the locked container contents keys.
 - b) The locked container contents key shall be maintained by a department independent of the card room.
 - c) At least once a day, the locked container shall be removed by two gaming operation 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.

W) Credit Play.

- 1) Credit play as defined by this Section is:
 - a) Marker Play: When players are allowed to purchase chips using credit in the form of a marker; similar to an IOU.
 - b) Rim Credit: Extension of credit that is not evidenced by the immediate preparation of a marker and does not include call bets.
 - c) Call Bets: A wager made without currency or chips, reserved for a known patron, including marked bets (which are supplemental bets made during a hand of play).
 - d) Cage Credit: Advances in the form of currency or gaming chips made to patrons at the Cage. Documented by the players signing a marker; similar to an IOU.
 - e) Any other transaction deemed by the gaming operation as "credit play."

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X) Foreign currency.

- 1) The gaming operation shall not knowingly accept, exchange, use, redeem, or sell gaming tokens or chips issued by another gaming operation.
- 2) The gaming operation shall not knowingly accept, exchange, use, redeem, or sell foreign currency or coin.
- 3) However, in the event foreign currency/coin or foreign chips are received, they shall be segregated and taken out of play immediately from the rest of the funds included in accountability.
 - a) Foreign currency, coin, gaming tokens, or chips cannot be bought by patrons or gaming operation agents.
- 4) The gaming operation shall not accept chips from other Seminole Nation properties.
- 5) The gaming operation shall develop accounting procedures for the reconciliation of found foreign currency.

Y) Accounting/auditing standards.

- 1) The accounting and auditing procedures shall be performed by personnel who are independent of the transactions being audited/accounted for.
- 2) If a table game has the capability to determine drop, (e.g., bill-in/coin-drop meters, drop box, computerized record, etc.) the dollar amount of the drop shall be reconciled to the actual drop by shift.
- 3) Accounting/auditing agents shall review exception reports for all computerized table games systems at least monthly for propriety of transactions and unusual occurrences.
- 4) All noted improper transactions or unusual occurrences shall be investigated with the results documented.
- 5) Evidence of table games auditing procedures and any follow-up performed shall be documented, maintained for inspection, and provided to the SNGA upon request.
- 6) A daily summary shall be prepared for the day and month-to-date, which shall include the following information:
 - a) Drop;
 - b) Win; and
 - c) Gross revenue.

Z) Drop and Count Standards. The procedures for the collection of the table game drop and the count thereof shall comply with Section 118 Drop and Count Standards (as applicable).

AA) IRS Form W-2G procedures.

- 1) The gaming operation shall establish procedures, as approved by the SNGA, for the completion of IRS Forms W-2G and for the deduction of any applicable taxes at the current regular withholding rate and/or backup withholding rate, for table game payouts in the amount of \$600 or more and which are at least 300 times the amount of the wager.

BB) Variances. At the end of each shift or as discovered, any and all variances shall be documented on an approved form.

- 1) Cashier variances +/- \$50.00 shall be submitted to the SNGA within 48 hours.

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Section 112. Card Games Standards

A) Exchanges or transfers.

- 1) Exchanges between table banks and the main card room bank (or cage, if a main card room bank is not used) shall be authorized by a supervisory agent. All exchanges shall be evidenced by the use of a lammer unless the exchange of chips, tokens, and/or currency 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.
- 2) Exchanges from the main card room bank (or cage, if a main card room bank is not used) to the table banks shall be verified by the card room dealer and the runner.
- 3) Transfers between the main card room bank and the cage shall be properly authorized and documented. Documentation shall be retained for at least 24 hours.

B) Standards for reconciliation of card room bank. Two gaming operation agents—one of whom shall be a supervisory gaming operation agent—shall independently count the table inventory at the opening and closing of the table and record the following information:

- 1) Date;
- 2) Shift;
- 3) Table number;
- 4) Amount by denomination;
- 5) Amount in total; and
- 6) Signatures of both gaming operation agents.

Section 113. Table Games Standards

A) Fill Standards.

- 1) If gaming chips are brought to a table for any reason by a gaming operation agent, fill standards shall be followed.
- 2) Fill slips and credit slips shall be in at least triplicate form, and in a continuous, pre-numbered 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.
- 3) Unissued and issued fill/credit slips shall be safeguarded and adequate procedures shall be employed in their distribution, use, and control. Agents from the cashier or pit departments shall have no access to the secured (control) copies of the fill/credit slips.
- 4) When a fill/credit slip is voided, the cage agent shall clearly mark "void" across the face of the original and first copy, the cage agent and one other agent independent of the transactions shall sign both the original and first copy, and shall submit them to the accounting department for retention and accountability.

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- 5) Fill transactions shall be authorized by a pit supervisory agent prior to the issuance of fill slips and transfer of chips, tokens, or currency equivalents. The fill request shall be communicated to the cage where the fill slip is prepared.
 - 6) At least three parts of each fill slip shall be utilized as follows:
 - a) 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;
 - b) One part shall be retained in the cage for reconciliation of the cashier bank; and
 - c) For computer systems, one part shall be retained in a secure manner to insure that only authorized agents may gain access to it. For manual systems, one part shall be retained in a secure manner in a continuous unbroken form.
 - 7) 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).
 - 8) 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.
 - 9) Cage agent who completes the fill shall notify surveillance of the impending fill prior to completing fill.
 - 10) All fills shall be carried from the agent's cage by an agent who is independent of the cage or pit.
 - 11) If the fill is determined by the pit to be incorrect, the fill shall be sent back to the cage to correct.
 - a) The runner shall not go back to the cage to get more gaming chips for a shortage on a fill, or take excess gaming chips back for an overage on a fill.
 - 12) The fill slip shall 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):
 - a) Cage agent who prepared the fill slip and issued the chips, tokens, or currency equivalent;
 - b) Runner who carried the chips, tokens, or currency equivalents from the cage to the pit;
 - c) Pit supervisory agent who supervised the fill transaction; and
 - d) Dealer or box agent who received the chips, tokens, or currency equivalents at the gaming table.
 - 13) Fills shall be broken down and verified by the dealer or box agent in public view before the dealer or box agent places the fill in the table tray.
 - 14) 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 currency receipts for the shift.
- B) Credit Standards.**
- 1) If gaming chips are removed from the table for any reason by gaming facility agents, credit standards shall be followed.
 - 2) Table credit transactions shall be authorized by a pit supervisory agent before the issuance of credit slips and transfer of chips, tokens, or other currency equivalent. The credit request shall be communicated to the cage where the credit slip is prepared.
 - 3) At least three parts of each credit slip shall be utilized as follows:

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- a) Two parts of the credit slip shall be transported by the runner to the pit. After signatures of the runner, dealer, and pit supervisory agent 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 currency equivalents from the pit to the cage for verification and signature of the cage agent.
- b) 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) 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.
- 5) A pit supervisory agent shall notify surveillance prior to preparing the credit transaction.
- 6) Chips, tokens, and/or currency equivalents shall be removed from the table tray by the dealer or box agent and shall be broken down and verified by the dealer or box agent in public view prior to placing them in racks for transfer to the cage.
- 7) All chips, tokens, and currency equivalents removed from the tables and markers removed from the pit shall be carried to the agent's cage by a person who is independent of the cage or pit.
- 8) If the determination is made that the credit is incorrect, the credit shall be returned to the table where it came from to correct.
 - a) The runner shall not go back to the table to get more gaming chips for a shortage on a credit, or take excess gaming chips back for an overage on a credit.
- 9) The credit slip shall 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):
 - a) Cage agent who received the items transferred from the pit and prepared the credit slip;
 - b) Runner who carried the items transferred from the pit to the cage;
 - c) Pit supervisory agent who supervised the credit transaction; and
 - d) Dealer who had custody of the items prior to transfer to the cage.
- 10) The credit slip shall be inserted in the drop box by the dealer.
- 11) Chips, tokens, or other currency equivalents shall be deposited on or removed from gaming tables only when accompanied by the appropriate fill/credit or marker transfer forms.
- C) Cross fills.** Cross Fills (the transfer of chips) and even currency exchanges of currency or currency equivalents between table games are prohibited in the pit.
- D) Table inventory forms.**
 - 1) At the close of each shift, for those table banks that were opened during that shift:
 - a) The table's chip, token, coin, and marker inventory shall be counted and recorded on a table inventory form; or
 - b) 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.
 - 2) The accuracy of inventory forms prepared at shift end shall be verified by the outgoing pit supervisory agent and the dealer. Alternatively, if the dealer is not available, such verification

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may be provided by another pit supervisory agent or another supervisory agent from another gaming department.

a) Verifications shall be evidenced by signature on the inventory form.

E) Analysis of table game performance standards.

- 1) Records reflecting hold percentage by table and type of game shall be maintained by shift, day, cumulative month-to-date, and cumulative year-to-date.
- 2) This information shall be presented to and reviewed on at least a monthly basis by the following agents:
 - a) CEO/General Manager;
 - b) Controller or Accounting designee; and
 - c) Facility Manager.
- 3) The records reflecting hold percentage shall be submitted to SNGA on a monthly basis.
- 4) The controller or accounting designee shall investigate any unusual fluctuations in hold percentage with pit supervisory agent.
- 5) Investigations and results shall be forwarded to SNGA on a monthly basis.

Section 114. Promotions and Player Tracking Systems Standards

A) Supervision. Supervision shall be provided as needed for gaming promotions and player tracking by a gaming operation agent(s) with authority equal to or greater than those being supervised.

B) Gaming promotions. The rules of the gaming promotion shall be displayed or made readily available to the patron upon request. Gaming promotions rules require SNGA approval prior to implementation and shall include the following:

- 1) The rules of play;
- 2) The nature and value of the associated prize(s) or currency award(s);
- 3) Any restrictions or limitations on participant eligibility;
- 4) The date(s), time(s), and location(s) for the associated promotional activity or activities;
- 5) Any other restrictions or limitations, including any related to the claim of prizes or currency awards;
- 6) The announcement date(s), time(s), and location(s) for the winning entry or entries; and
- 7) Rules governing promotions offered across multiple gaming operations, third party sponsored promotions, and joint promotions involving third parties.
- 8) Gaming promotions shall be submitted to the SNGA no later than the 10th of each calendar month for the subsequent month, with exceptions to be approved by the SNGA Chief Gaming Regulator.
- 9) SNGA may approve consecutive gaming promotions for a maximum of six (6) months.
- 10) Gaming promotions shall be approved by SNGA prior to cancelling any program.

C) Player tracking systems and gaming promotions.

- 1) Changes to the player tracking system configurations, promotion and external bonusing system parameters, which control features such as the awarding of bonuses, the issuance of cashable

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- credits, non-cashable credits, coupons and vouchers, shall be performed under the authority of supervisory gaming operation agents independent of the department initiating the change.
- a) Alternatively, the changes may be performed by supervisory gaming operation agents of the department initiating the change if sufficient documentation is generated and the propriety of the changes are randomly verified by supervisory gaming operation agents independent of the department initiating the change on a monthly basis.
- 2) All cash drawings and prize giveaway promotions require approval from the SNGE CEO, SNGE Board and the SNGA. The approved policies and procedures of the individual promotion establish specific regulations. Established dates and times of promotional Drawings or Giveaways shall be set forth in the approved promotional event.
 - 3) Coupon promotions shall be approved by the SNGA prior to implementation.
 - a) All “proofs” of certificates/vouchers, prior to an order being executed, shall be submitted to the Marketing Director and/or the General Manager and the SNGA for review and approval.
 - 4) Access to the player tracking system shall be submitted and approved to the SNGA in accordance with (C) (6) of this Section.
 - 5) Marketing agents shall perform all system data entry for players only at designated areas within the facility and under full Surveillance view.
 - 6) Changes to the player tracking system parameters, such as point structures and gaming operation agent access, shall be submitted and approved by the SNGA Compliance Department prior to implementation.
 - 7) Promotional Payout and Awards (Player tracking system)
 - a) If the gaming operation utilizes a player tracking system the following standards shall apply:
 - (i) The Player tracking system shall have the capabilities to track and document at minimum;
 - (1) Name of recipient;
 - (2) Date and time of payout/award;
 - (3) Machine number and denomination; and
 - (4) Dollar amount of payout or description of personal property (e.g., bonus credit, food voucher), including fair market value.
 - 8) The following standards apply if a player tracking system is utilized:
 - a) The player tracking system shall be secured so as to prevent unauthorized access (e.g., changing passwords at least quarterly and physical access to computer hardware, etc.).
 - b) The addition of points to members’ accounts other than through actual gaming machine play shall be sufficiently documented (including substantiation of reasons for increases) and shall be authorized by a department supervisor or above.
 - (i) Alternatively, addition of points to members’ accounts may be authorized by gaming machine supervisory agents if sufficient documentation is generated and it is randomly verified by gaming operation agents independent of the gaming machine department on a quarterly basis.

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- c) Marketing agents, 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 agents.
- 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, shall be performed under the authority of supervisory gaming operation agents independent of the gaming machine department.
 - (i) Alternatively, they may be performed by gaming machine supervisory gaming operation agents if sufficient documentation is generated and the propriety of the changes are randomly verified by supervisory gaming operation agents independent of the gaming machine department on a monthly basis.
- e) All changes to the player tracking system shall be appropriately documented.

D) Revenue Audits for Player Tracking Systems.

- 1) The gaming operation shall establish and implement the following controls for the auditing of player tracking systems:
 - 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.
 - b) For computerized player tracking systems, at least monthly perform the following:
 - (i) Review authorization documentation for all manual point additions/deletions for propriety;
 - (ii) Review exception reports, including transfers between accounts; and
 - (iii) Review documentation related to access to inactive and closed accounts.
 - c) At least annually, all computerized player tracking systems shall be reviewed by gaming operation agent(s) independent of the individuals that set up or make changes to the system parameters. The review shall be performed to determine that the configuration parameters are accurate and have not been altered without appropriate management authorization. All results shall be documented.

E) Variances. The gaming operation shall utilize the audit procedures stated in 25 CFR § 543.24. All variances in dollar amounts shall be investigated (if applicable).

Section 115. Marketing and Complimentary Items Standards

A) Promotions include but are not limited to:

- 1) Drawings – Manual and Electronic;
- 2) Concerts;
- 3) Sporting Events;
- 4) Tournaments;
- 5) Giveaways;
- 6) Parties; and

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7) Progressive Pools.

B) General Marketing Standards.

- 1) The SNGE Board and/or gaming operations shall create Marketing procedures that shall comply with the SNGA Tribal Internal Control Standards, NIGC Minimum Internal Control Standards, Seminole Nation Gaming Ordinance, and the Seminole Nation and State of Oklahoma Gaming Compact.
- 2) A list of all promotional payouts, exception reports, and supporting documentation shall be submitted to the SNGA Compliance Department upon request.
- 3) Advertising Standards.
 - a) Gaming operation advertising and marketing materials shall promote a positive awareness and image of the Seminole Nation and the Seminole Nation Casinos as a whole.
 - b) Gaming operation advertising and marketing materials shall be intended for adults who are of legal age to gamble in casinos.
 - c) Gaming operation advertising and marketing materials should reflect generally accepted contemporary standards of good taste.
 - d) Gaming operation advertising and marketing materials should not imply or suggest any illegal activity of any kind.
 - e) Gaming operation advertising and marketing materials shall not make false or misleading claims or exaggerated representations about gaming activity.
 - f) Gaming operation advertising and marketing materials should not contain claims or representations that individuals are guaranteed social, financial, or personal success.
 - g) Gaming operation should not be advertised or promoted by anyone who is or appears to be below the legal age to participate in gaming activity.
- 4) Photograph Consent Standards.
 - a) Permission to photograph a patron for advertising purposes shall be obtained, in writing, before a photograph may be taken.
 - b) Consent documentation that authorizes the Promotional Use of Name/Image shall be signed by the patron.
 - c) The completed consent documents shall be maintained by the Marketing Department for audit purposes.
 - d) All consent forms shall be approved by the SNGE Board Attorney prior to use.
- 5) Donation Request Standards.
 - a) An official request for a gift certificate or donation shall be submitted to gaming operation by an individual or an organization in writing on their organization's letterhead.
 - b) The gaming operation shall create an approval process.
 - c) The donation request shall include:
 - (i) The requestor's name;
 - (ii) Donation amount and donation form (i.e. food, t-shirts, gift certificate, etc.);
 - (iii) Name of the organization's function or event; and
 - (iv) Date of the event.

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- d) All donations approved by the gaming operation shall be forwarded to the SNGA Compliance Department.
- e) Supervision. Supervision shall be provided as needed for approval of complimentary services by a gaming operation agent(s) with authority equal to or greater than those being supervised.

C) Marketing Vendor Standards.

- 1) The gaming operations SNGE shall conduct business only with SNGA approved vendors.

D) Marketing Promotion Standards.

- 1) The primary focus and objective of gaming operation promotions shall be that of conception, design, and execution of promotions and special events that ultimately increase revenue, and spread positive name recognition to both new and existing clientele.
- 2) The gaming operation Marketing Department shall submit all promotions to the SNGA Compliance Department for approval prior to implementation.
- 3) All promotions that are to be submitted to the SNGA Compliance Department for approval shall include at minimum, but is not limited to:
 - a) Promotion agenda – Detailed dates and times of the promotion;
 - b) Promotion rules – Written detailed rules of the promotion;
 - c) Promotional documentation;
 - d) List of equipment - i.e. brochures, vouchers, artwork, etc.; and
 - e) Contracts.
- 4) The gaming operations Marketing Department shall establish a promotions budgetary process to reasonably and adequately control the cost to return value.
- 5) The SNGA reserves the right to abrogate marketing promotions for the following, but not limited to, reasons:
 - a) Not SNGA approved;
 - b) Does not have proper rules in place;
 - c) Do not adhere to approved written rules; and
 - d) Are not deemed fair following an investigation.

E) Promotional Event Standards.

- 1) Approved promotional events shall strictly abide by and adhere to promotional written rules and regulations, NIGC MICS, SNGA TICS, Tribal laws and regulations, and State and Federal laws and regulations.
- 2) Approved promotional events shall give Surveillance proper notification prior to commencement of the event.

F) Complimentary standards.

- 1) Complimentary, “comp,” means a service or item provided at no cost, excluding marketing promotions.
- 2) All complimentary programs that are submitted to SNGA Compliance Department for approval shall include at minimum, but is not limited to:
 - a) List of approved supervisory comp issuers;

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- b) Conditions and limits of comp issuers;
- 3) Issuance records and tracking documentation of all complimentary services and items, including currency and non-currency gifts, shall be submitted to the SNGA upon request.
- 4) At least monthly, accounting, information technology, or audit independent agents 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 \$25:
 - a) Name of patron who received the complimentary service or item;
 - b) Name(s) of authorized issuer of the complimentary service or item;
 - c) The actual currency value of the complimentary service or item;
 - d) The type of complimentary service or item (i.e., food, beverage, etc.); and
 - e) Date the complimentary service or item was issued.
- 5) Comps may be “manual” or “System generated” and are issued to patrons of the gaming operations.
- 6) All comps shall be system generated or issued on a preprinted sequentially numbered “Comp Slip”.
- 7) A comp matrix shall be submitted to the SNGA for approval depicting the level of complimentary authorization gaming operation agents are authorized to approve for the issuance of complimentary services or items.
- 8) The gaming operation shall establish procedures for the following:
 - a) Limits and conditions on the approval and issuance of complimentary services or items for SNGA approval;
 - b) Making and documenting changes to conditions or limits on the approval and issuance of complimentary services or items;
 - c) Documenting and recording the authorization, issuance, and redemption of complimentary services or items, including currency and non-currency gifts;
 - (i) Records shall include the following for all complimentary items and services:
 - (1) Name of patron who received the complimentary service or item;
 - (2) Name(s) of issuer(s) of the complimentary service or item;
 - (3) The actual currency value of the complimentary service or item;
 - (4) The type of complimentary service or item (i.e., food, beverage);
 - (5) Date the complimentary service or item was issued;
 - (6) Pre-printed sequence number;
 - (7) Reason for issuance; and
 - (8) Department issued.
 - d) Point adjustments shall be documented listing the following:
 - (i) Date;
 - (ii) Patron name;
 - (iii) Account number;
 - (iv) Machine number;
 - (v) Date played;

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- (vi) Time in/out;
- (vii) Reason for adjustment;
- (viii) Amount of points to be adjusted; and
- (ix) Signature of supervisory gaming operation agent.

G) Certificate standards.

- 1) Any program for the exchange of certificates for chips, tokens, and/or another certificate program shall be approved by the SNGA Compliance Department prior to implementation.
- 2) If approved, the gaming operation shall establish and comply with procedures that account for and control of such programs.
- 3) Established procedures shall be submitted and approved by the SNGA prior to implementation.
- 4) All authorized promotional certificates that are produced for and by the gaming operation is and shall be treated as property of the gaming operation.
- 5) All certificates shall include the use of "Standardized Disclaimers" pertaining to their use and liability resulting from the receipt of the certificates.
- 6) All certificates shall have a pre-printed number unique to the facility for tracking purposes and security measures.
- 7) All new, revised, canceled or suspended promotional certificates that require set up for new print or reprint shall be coded to differentiate the department affected by the promotion and the denomination of the certificates.
- 8) Receiving of promotional certificates shall be conducted in a manner which protects against fraud, tampering and illegal distribution of certificates.
- 9) All gaming operation promotional certificates shall be stored and maintained under lock and key in the approved secure marketing storage area.
- 10) Initial distribution of all promotional certificates shall be conducted in a manner which protects against fraud, tampering and illegal duplication of certificates.
- 11) Certificates redeemed by patrons and accepted into the facility shall be voided or canceled in such a manner as to eliminate recycling of the certificates.

H) Variances. All complimentary items \$50.00 and above shall be audited for proper authorization and established authorization thresholds. See Section 122. Audit and Accounting Standards.

Section 116. Patron Deposit Accounts and Cashless Systems Standards

A) Supervision. Supervision shall be provided as needed for patron deposit accounts and cashless systems by a gaming operation agent(s) with authority equal to or greater than those being supervised.

B) Patron deposit accounts and cashless systems.

- 1) Smart cards cannot maintain the only source of account data.
- 2) Establishment of patron deposit accounts. The following standards apply when a patron establishes an account:
 - a) The patron shall appear at the gaming operation in person, at a designated area of accountability, and present valid government issued picture identification; and

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- b) A gaming operation agent shall examine the patron's identification and record the following information:
 - (i) Type, number, and expiration date of the identification;
 - (ii) Patron's name;
 - (iii) A unique account identifier;
 - (iv) Date the account was opened; and
 - (v) The gaming operation agent's name.
 - 3) The patron shall sign the account documentation before the gaming operation agent may activate the account.
 - 4) The agent or cashless system shall provide the patron deposit account holder with a secure method of access.
- C) Patron deposits, withdrawals and adjustments.**
- 1) Prior to the patron making a deposit or withdrawal from a patron deposit account, the gaming operation agent or cashless system shall verify the patron deposit account, the patron identity, and availability of funds. A personal identification number (PIN) is an acceptable form of verifying identification.
 - 2) Adjustments made to the patron deposit accounts shall be performed by a supervisory agent or above.
 - 3) When a deposit, withdrawal, or adjustment is processed by an gaming operation agent, a transaction record shall be created containing the following information:
 - a) Same document number on all copies;
 - b) Type of transaction, (deposit, withdrawal, or adjustment);
 - c) Name or other identifier of the patron;
 - d) The unique account identifier;
 - e) Patron signature for withdrawals, unless a secured method of access is utilized;
 - f) For adjustments to the account, the reason for the adjustment;
 - g) Date and time of transaction;
 - h) Amount of transaction;
 - i) Nature of deposit, withdrawal, or adjustment (currency, check, chips); and
 - j) Signature of the gaming operation agent processing the transaction.
 - 4) When a patron deposits or withdraws funds from a patron deposit account electronically, the following shall be recorded:
 - a) Date and time of transaction;
 - b) Location (player interface, kiosk);
 - c) Type of transaction (deposit, withdrawal);
 - d) Amount of transaction; and
 - e) The unique account identifier.
 - 5) Patron deposit account transaction records shall be available to the patron upon reasonable request.

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- 6) If electronic funds transfers are made to or from a gaming operation bank account for patron deposit account funds, the bank account shall be dedicated solely for patron deposit account transactions and may not be used for any other types of transactions.

D) Variances. Patron deposit accounts containing \$100.00 or more shall be audited and variances investigated with the results documented.

Section 117. Lines of Credit Standards

A) **Supervision.** Supervision shall be provided as needed for lines of credit by a gaming operation agent(s) with authority equal to or greater than those being supervised.

B) Establishment of lines of credit policy.

- 1) If a gaming operation extends lines of credit, controls shall be established and procedures implemented to safeguard the assets of the gaming operation. Such controls shall include a lines of credit policy including the following:
 - a) A process for the patron to apply for, modify, and/or re-establish lines of credit, to include required documentation and credit line limit;
 - b) Authorization levels of credit issuer(s);
 - c) Identification of gaming operation agents authorized to issue lines of credit;
 - d) A process for verifying an applicant's credit worthiness;
 - e) A system for recording patron information, to include:
 - (i) Name, current address, and signature;
 - (ii) Identification credential;
 - (iii) Authorized credit line limit;
 - (iv) Documented approval by an gaming operation agent authorized to approve credit line limits;
 - (v) Date, time and amount of credit issuances and payments; and
 - (vi) Amount of available credit.
 - f) A process for issuing lines of credit to:
 - (i) Verify the patron's identity;
 - (ii) Notify the patron of the lines of credit terms, including obtaining patron's written acknowledgment of the terms by signature;
 - (iii) 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;
 - (iv) Obtain required signatures; v. Determine the amount of the patron's available lines of credit;
 - (v) 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
 - (vi) Require the gaming operation agent issuing the lines of credit to be independent of the gaming operation agent who authorized the lines of credit.
 - g) A policy establishing credit line limit exceptions to include the following:

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- (i) Identification of the gaming operation agent(s) authorized to permit a credit line limit to be exceeded;
 - (ii) Authorization thresholds; and
 - (iii) Required documentation.
 - h) A policy governing increases and decreases to a patron's lines of credit account balances to include the following:
 - (i) Documentation and record keeping requirements;
 - (ii) Independence between the department that receives the payment and the department that maintains custody of the credit balance for payments made by mail;
 - (iii) Collections;
 - (iv) Periodic audits and confirmation of balances; and
 - (v) If a collection agency is used, a process to ensure documentation of increases and decreases to the lines of credit account balances.
 - i) A policy governing write-offs and settlements to include:
 - (i) Identification of gaming operation agent(s) authorized to approve write-offs and settlements;
 - (ii) Authorization levels for write-offs and settlements of lines of credit instruments;
 - (iii) Required documentation for write-offs and settlements;
 - (iv) Independence between the gaming operation agent who established the lines of credit and the gaming operation agent writing off or settling the lines of credit instrument; and
 - (v) Necessary documentation for the approval of write-offs and settlements and transmittal to the appropriate department for recording and deductibility.
 - j) Lines of credit policies shall be SNGA approved.
- C) **Variations.** Lines of credit extended in a single amount exceeding \$250 or more shall be audited and variations investigated with the results documented as set below:
 - 1) At least three (3) times per year, a gaming operation agent independent of the cage, credit, and collection functions shall 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; and
 - d) Examine line of credit records to determine that appropriate collection efforts are being made and payments are being properly recorded.
 - 2) 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.
 - 3) At least monthly, perform an evaluation of the collection percentage of credit issued to identify unusual trends.

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Section 118. Drop and Count Standards

- A) Supervision.** Supervision shall be provided for drop and count as needed by a count team agent(s) with authority equal to or greater than those being supervised.
- B) Count room access.** Controls shall be established and procedures implemented to limit physical access to the count room to count team agents, designated staff, and other authorized agents. Such controls shall include the following:
- 1) Count team agents may not exit or enter the count room during the count except for emergencies or scheduled breaks.
 - 2) Surveillance shall be notified whenever count room agents exit or enter the count room during the count.
 - 3) The count team policy, at a minimum, shall address the transportation of extraneous items such as personal belongings, tool boxes, beverage containers, etc., into or out of the count room.
 - a) Medical equipment needs shall be approved by the SNGA prior to use in the count room.
- C) Count team.** Controls shall 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 shall include the following:
- 1) For Tier A and B operations, all counts shall be performed by at least two count team agents.
 - 2) For Tier C operations, all counts shall be performed by at least three count team agents.
 - 3) 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.
 - 4) 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.
 - 5) For Tier A and B operations, count team agents shall be rotated on a routine basis such that the count team is not consistently the same two count team agents more than four consecutive days per week. This standard does not apply to gaming operations that utilize a count team of more than two count team agents.
 - 6) For Tier C operations, count team agents shall 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 gaming operation agents.
 - 7) Functions performed by count team agents shall be rotated on a routine basis.
 - 8) Count team agents shall be independent of the department being counted.
 - a) 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.
 - b) An accounting agent may be used if there is an independent audit of all count documentation.

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- D) 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 SNGA, shall be acceptable.
- E) Controlled keys.** Controls shall be established and procedures implemented to safeguard the use, access, and security of keys in accordance with the following:
- 1) Each of the following requires a separate and unique key lock or alternative secure access method:
 - a) Drop cabinet;
 - b) Financial instrument storage component release;
 - c) Financial instrument storage component content;
 - d) Financial instrument component storage rack and carts;
 - e) Drop box release;
 - f) Drop box content; and
 - g) Drop box storage racks and carts.
 - 2) Access to and return of keys or equivalents shall be documented with the date, time, and signature or other unique identifier of the gaming operation agent accessing or returning the key(s).
 - a) For Tier A and B operations, at least two (2) drop team agents are required to be present to access and return keys.
 - b) For Tier C operations, at least three (3) drop team agents are required to be present to access and return keys.
 - c) 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.
 - d) 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 count keys are issued for the count.
 - 3) Documentation of all keys, including duplicates, shall be maintained, including:
 - a) Unique identifier for each individual key;
 - b) Key storage location;
 - c) Number of keys made, duplicated, and destroyed; and
 - d) Authorization and access.
 - 4) Custody of all keys involved in the drop and count shall be maintained by a department independent of the count and the drop agents as well as those departments being dropped and counted.
 - 5) Other than the count team, no agent may have access to the drop box content keys or financial instrument storage component content keys while in possession of storage rack keys and/or release keys.
 - 6) Other than the count team, only gaming operation agents authorized to remove drop boxes or financial instrument storage components are allowed access to drop box release keys or financial instrument storage component release keys.

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- 7) Any use of keys at times other than the scheduled drop and count shall be properly authorized and documented.
- 8) Emergency manual keys, such as an override key, for computerized, electronic, and alternative key systems shall be maintained in accordance with the following:
 - a) 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 (3) gaming operation agents from separate departments, including management. The date, time, and reason for access, shall be documented with the signatures of all participating persons signing out/in the emergency manual key(s);
 - b) The custody of the emergency manual keys requires the presence of two gaming operation agents from separate departments from the time of their issuance until the time of their return; and
 - c) Routine physical maintenance that requires access to the emergency manual key(s), and does not involve accessing the player interface drop and count keys, only requires the presence of two gaming operation agents from separate departments. The date, time, and reason for access shall be documented with the signatures of all participating gaming operation agents signing out/in the emergency manual key(s).
- 9) Access list shall be provided to SNGA for the above keys.

F) ATM drop and fill standards.

- 1) Daily the designated agent shall prepare the predetermined amount of funds for ATM/Bill Breaker machines.
- 2) Verified cassettes shall be secured and segregated from working funds.
- 3) The loaded ATM/bill breaker currency cassettes shall be inventoried on a per shift basis.
- 4) Access to stored ATM/bill breaker currency cassettes, full or empty, shall be restricted to authorized agents.
- 5) In the event a financial instrument acceptor is filled to capacity, or an ATM/bill breaker currency cassette is low on currency, an ATM/bill breaker drop and fill shall be performed.
- 6) Surveillance shall be notified when the drop is to begin so that Surveillance may monitor the activities.
 - a) ATM/bill breaker drop shall not occur until Surveillance is notified.
 - b) Notification shall occur prior to the cart leaving the count room and Surveillance clearance being given.
 - c) Drop Team shall notify Surveillance prior to exiting.
- 7) Remove all currency cassettes and financial instrument storage components from the ATM/bill breaker machine and transport to a secure area.
- 8) Insert the new full currency cassettes and empty financial instrument storage components into the ATM/bill breaker machine.
- 9) Surveillance shall be notified of the impending count of ATM/bill breaker currency cassettes and/or financial instrument storage components prior to the initiation of the count.
- 10) The agent and verifier shall perform the count of ATM/bill breaker funds.

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- a) The agent shall individually open a currency cassette or financial instrument storage component, remove the contents and place into a currency counting machine.
 - b) The empty currency cassette/financial instrument storage component shall be shown to both Surveillance and the Verifier.
 - c) The verifier shall observe the loading and unloading of all funds at the currency counter, including rejected currency.
- 11) The count sheet, with all supporting documents, shall be delivered to the accounting 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.
- G) Card/table game drop standards.** Controls shall be established and procedures implemented to ensure security of the drop process. Such controls shall include the following:
- 1) Surveillance shall be notified when the drop is to begin so that Surveillance may monitor the activities.
 - 2) At least three gaming operation agents shall be involved in the removal of the drop box, at least one of whom is independent of the card/table games department.
 - 3) Once the drop is started, it shall continue until finished.
 - 4) All drop boxes may be removed only at the time previously designated by the gaming operation and reported to the SNGA.
 - a) A specified drop schedule and drop pattern of card/table game drop boxes and the card/table game rake boxes shall be established and communicated to SNGA.
 - b) The SNGA shall be notified, in writing, five (5) calendar days prior to a change in the time that card/table game drop box contents shall be removed.
 - c) If an emergency drop is required, Surveillance shall be notified before the drop is conducted and the SNGA shall be informed within two hours after the emergency drop was conducted.
 - 5) At the end of each shift:
 - a) All locked card/table game drop boxes shall be removed from the tables by a gaming operation agent independent of the card/table game shift being dropped;
 - b) For any tables opened during the shift, a separate drop box shall be placed on each table, or a gaming operation may utilize a single drop box with separate openings and compartments for each shift; and
 - c) Card/table game drop boxes shall be transported directly to the count room or other equivalently secure area by a minimum of two gaming operation agents, at least one of whom is independent of the card/table game shift being dropped, until the count takes place.
 - 6) All tables that were not open during a shift and not dropped shall be documented.
 - 7) All card/table game drop boxes shall be posted with a number corresponding to a permanent number on the table and marked to indicate game, table number, and shift, if applicable.
- H) Card/Table game count standards.**
- 1) Access to stored, full card/table game drop boxes shall be restricted to:
 - a) Authorized agents of the drop and count teams; and

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- b) In an emergency, authorized agents for the resolution of a problem.
- 2) The card/table game count shall be performed in a secured count room.
- 3) Access to the count room during the count shall be restricted to agents of the drop and count teams, with the exception of authorized observers, supervisory agents for resolution of problems, and authorized maintenance agents.
- 4) Counts from various revenue centers shall not occur simultaneously.
- 5) Count equipment and systems shall be tested, with the results documented, at minimum before the first count begins to ensure the accuracy of the equipment.
- 6) The card/table game drop boxes shall be individually emptied and counted so as to prevent the commingling of funds between drop boxes until the count of the drop box has been recorded.
 - a) The count of each drop box shall be recorded in ink or other permanent form of recordation.
 - b) For counts that do not utilize a currency counter, a second count shall be performed by an agent of the count team who did not perform the initial count.
 - (i) Separate counts of chips and tokens shall always be performed by agents of the count team.
 - c) Coupons or other promotional items not included in gross revenue shall be recorded on a supplemental document by either the count team agents or accounting agents.
 - (i) All single-use coupons shall be canceled daily by an authorized gaming operation agent to prevent improper recirculation.
 - d) If a currency counter interface is used:
 - (i) It shall be restricted to prevent unauthorized access; and
 - (ii) The currency drop figures shall be transferred via direct communications line or computer storage media to the accounting department.
- 7) If currency counters are utilized, a count team agent shall observe the loading and unloading of all currency at the currency counter, including rejected currency.
 - a) Two counts of the currency rejected by the currency counter shall be recorded per table, as well as in total.
 - (i) Posting rejected currency to a nonexistent table is prohibited.
- 8) Card/table game drop boxes, when empty, shall be shown to another agent of the count team, to another gaming operation agent observing the count, or to surveillance, provided that the count is monitored in its entirety by a gaming operation agent independent of the count.
- 9) Procedures shall be implemented to ensure that any corrections to the count documentation are permanent and identifiable, and that the original, corrected information remains legible.
 - a) Corrections shall be verified by two count team agents.
- 10) The count sheet shall be reconciled to the total drop by a count team agent who may not function as the sole recorder, and variances shall be reconciled and documented.
- 11) All count team agents shall sign the count sheet attesting to their participation in the count.

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- 12) A final verification of the total drop proceeds, before transfer to cage/vault, shall be performed by at least two count team agents, one of whom is a supervisory count team agent, and one a count team agent.
 - a) Final verification shall include a comparison of currency counted totals against the currency counter/system report, if any counter/system is used.
 - b) Any unresolved variances shall be documented, and the documentation shall remain part of the final count record forwarded to accounting.
 - c) 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.
 - d) All drop proceeds and currency equivalents that were counted shall be submitted to the cage or vault agent (who shall be independent of the count team), or to a gaming operation agent independent of the revenue generation source and the count process, for verification.
 - 13) The drop proceeds shall be transferred to the cage/vault.
 - a) The count documentation and records shall not be transferred to the cage/vault with the drop proceeds.
 - b) The cage/vault agent shall have no knowledge or record of the drop proceeds total before it is received and counted.
 - c) The cage/vault agent receiving the transferred drop proceeds shall perform an independent count in the presence of at least one count team agent.
 - d) The cage/vault agent's drop proceeds count shall be compared to the count agent's drop proceeds total and shall be recounted until the count is reconciled.
 - e) Upon verification of drop proceeds, the cage/vault agent shall take possession of the drop proceeds.
 - 14) The count sheet shall be revised, if applicable, to reflect the corrections and signed by at least two count agents with all supporting documents and shall be delivered to the accounting department by a count team member or a gaming operation agent independent of the cage/vault.
 - a) Alternatively, it may be adequately secured in a drop box accessible only by the accounting department.
- I) Player interface and financial instrument storage component drop standards.**
- 1) Surveillance shall be notified when the drop is to begin so that Surveillance may monitor the activities.
 - 2) At least three gaming operation agents shall be involved in the removal of the financial instrument storage component drop, at least one of whom is independent of the player interface department.
 - 3) All financial instrument storage components may be removed only at the time previously designated by the gaming operation and reported to the SNGA at least five (5) calendar days prior to implementation.
 - a) A specified drop schedule and drop pattern of financial instrument storage components shall be established and communicated to SNGA. The SNGA shall be notified, in writing, five

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- (5) calendar days prior to a change in the time that financial instrument storage components shall be removed.
- b) If an emergency drop is required, surveillance shall be notified before the drop is conducted and the SNGA shall be informed within two hours after the emergency drop is conducted.
- 4) The financial instrument storage components shall be removed by a gaming operation 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.
 - a) Security shall be provided for the financial instrument storage components removed from player interfaces and awaiting transport to the count room.
 - b) Transportation of financial instrument storage components shall be performed by a minimum of two gaming operation agents, at least one of whom is independent of the player interface department.
- 5) All financial instrument storage components shall be posted with a number corresponding to a permanent number on the player interface.

J) Player interface and financial instrument count standards.

- 1) Access to stored full financial instrument storage components shall be restricted to:
 - a) Authorized agents of the drop and count teams; and
 - b) In an emergency, authorized agents for the resolution of a problem.
- 2) The player interface and financial instrument count shall be performed in a secured count room.
- 3) Access to the count room during the count shall be restricted to agents of the drop and count teams, with the exception of authorized observers, supervisory agents for resolution of problems, and authorized maintenance agents.
- 4) Counts from various revenue centers shall not occur simultaneously.
- 5) The count team shall 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.
- 6) Count equipment and systems shall be tested, and the results documented, before the first count begins, to ensure the accuracy of the equipment.
- 7) If a currency counter interface is used:
 - a) It shall be adequately restricted to prevent unauthorized access; and
 - b) The currency drop figures shall be transferred via direct communications line or computer storage media to the accounting department.
- 8) The financial instrument storage components shall 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.
 - a) The count of each storage component shall be recorded in ink or other permanent form of recordation.
 - b) Coupons or other promotional items not included in gross revenue shall be recorded on a supplemental document by the count team agents or accounting agents.

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- (i) All single-use coupons shall be canceled daily by an authorized gaming operation agent to prevent improper recirculation.
- 9) If currency counters are utilized, a count team member shall observe the loading and unloading of all currency at the currency counter, including rejected currency.
 - a) Two counts of the currency rejected by the currency counter shall be recorded per interface terminal as well as in total.
 - (i) Rejected currency shall be posted to the player interface from which it was collected.
- 10) Storage components, when empty, shall be shown to another agent of the count team, to another gaming operation agent observing the count, or to surveillance, provided that the count is monitored in its entirety by a gaming operation agent independent of the count.
- 11) Procedures shall be implemented to ensure that any corrections to the count documentation are permanent, identifiable and the original, corrected information remains legible.
 - a) Corrections shall be verified by two count team agents.
- 12) The count sheet shall be reconciled to the total drop by a count team agent who may not function as the sole recorder, and variances shall be reconciled and documented.
- 13) All count team agents shall sign the report attesting to their participation in the count.
- 14) A final verification of the total drop proceeds, before transfer to cage/vault, shall be performed by at least two count team agents, one of whom is a supervisory count team agent and the other a count team agent.
 - a) Final verification shall include a comparison of currency counted totals against the currency counter/system report, if a counter/system is used.
 - b) Any unresolved variances shall be documented and the documentation shall remain a part of the final count record forwarded to accounting.
 - c) 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.
 - d) All drop proceeds and currency equivalents that were counted shall be submitted to the cage or vault agent (who shall be independent of the count team), or to a gaming operation agent independent of the revenue generation and the count process, for verification.
- 15) The drop proceeds shall be transferred to the cage/vault.
 - a) The count documentation and records shall not be transferred to the cage/vault with the drop proceeds.
 - b) The cage/vault agent shall not have knowledge or record of the drop proceeds total before it is received and counted.
 - c) The cage/vault agent receiving the transferred drop proceeds shall perform an independent count in the presence of at least one count team agent.
 - d) The cage/vault agents drop proceeds count shall be compared to the count agents drop proceeds count and shall be recounted until the count is reconciled.
 - e) Upon verification of drop proceeds, the cage/vault agent shall take possession of the drop proceeds.

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- 16) The count sheet shall be revised, if applicable, to reflect the correction and signed by at least two count agents with all supporting documents and shall be delivered to the accounting department by a count team member or gaming operation agent independent of the cashiers department.
- a) Alternatively, it may be adequately secured in a drop box accessible only by the accounting department.

K) Variances. All Count variances shall be reviewed and investigated. Any such review shall be documented.

Section 119. Cage, Vault, Kiosk, Currency and Currency Equivalents Standards

A) Supervision. Supervision shall be provided as needed for cage, vault, kiosk, and other operations using currency or currency equivalents by a gaming operation agent(s) with authority equal to or greater than those being supervised.

B) Check cashing.

- 1) If checks are cashed at the cage, the controls shall provide for security and integrity. For each check cashing transaction, the gaming operation agent(s) conducting the transaction shall:
 - a) Verify the patron's identity;
 - b) Examine the check to ensure it includes the patron's name, current address, and signature;
 - c) For personal checks, verify the patron's check cashing authority and record the source and results in accordance with management policy; however
- 2) When counter checks are issued, the following shall be included on the check:
 - a) The patron's name and signature;
 - b) The dollar amount of the counter check;
 - c) Patron's bank name, bank routing, and account numbers;
 - d) Date of issuance; and
 - e) Signature of the gaming operation agent approving the counter check transaction.
- 3) Checks that are not deposited in the normal course of business, as established by management, (held checks) are subject to lines of credit standards.
- 4) When traveler's checks or other guaranteed drafts, such as cashier's checks, are presented, the agent shall comply with the examination and documentation procedures as required by the issuer.
- 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 approved by SNGA.

C) Cage and vault accountability.

- 1) All transactions that flow through the cage shall be summarized for each work shift of the cage and shall be supported by documentation.
- 2) Increases and decreases to the total cage inventory shall be verified, supported by documentation, and recorded. Documentation shall include:
 - a) the date and shift;
 - b) the purpose of the increase/decrease;

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- c) the gaming operation agent(s) completing the transaction; and
 - d) the agent or department receiving the cage funds (for decreases only).
- 3) The cage and vault inventories (including coin rooms) shall be counted independently by at least two gaming operation 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.
- a) These gaming operation agents shall make individual counts to compare for accuracy and maintain individual accountability.
 - b) All variances shall be documented and investigated.
- 4) The gaming operation shall establish and comply with a minimum bankroll formula to ensure the gaming operation maintains currency or currency 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.

D) Kiosks.

- 1) Kiosks shall be maintained on the cage accountability and shall be counted independently by at least two gaming operation agents, documented, and reconciled for each increase or decrease to the kiosk inventory.
- 2) Currency cassettes shall be counted and filled by a gaming operation agent and verified independently by at least one gaming operation agent, all of whom shall sign each cassette.
- 3) Currency cassettes shall be secured with a lock or tamper resistant seal and, if not placed inside a kiosk, shall be stored in a secured area of the cage/vault.
- 4) The gaming operation, subject to the approval of the SNGA, shall develop and implement physical security controls over the kiosks. Controls should address the following:
 - a) forced entry;
 - b) evidence of any entry; and
 - c) protection of circuit boards containing programs.
- 5) With regard to cashless systems, the gaming operation, subject to the approval of the SNGA, shall develop and implement procedures to ensure that communications between the kiosk and system are secure and functioning.
- 6) The following reconciliation reports shall 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) shall be noted):
 - a) Starting balance dollar amount per financial instrument;
 - b) Starting balance number of items per financial instrument;
 - c) Dollar amount per financial instrument issued;
 - d) Number of items per financial instrument issued;
 - e) Dollar amount per financial instrument issued;
 - f) Number of items per financial instrument redeemed;
 - g) Dollar amount per financial instrument increases;
 - h) Number of items per financial instrument increases;
 - i) Dollar amount per financial instrument decreases;

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- j) Number of items per financial instrument decreases;
 - k) Ending balance dollar amount per financial instrument; and
 - l) Ending balance number of items per financial instrument.
- E) Patron deposited funds.** If a gaming operation permits a patron to deposit funds with the gaming operation at the cage, and when transfers of patron deposited funds are transferred to a gaming area for wagering purposes, the following standards apply:
- 1) The receipt or withdrawal of a patron deposit shall be documented, with a copy given to the patron and a copy remaining in the cage.
 - 2) Both copies of the document of receipt or withdrawal shall contain the following information:
 - a) Same receipt number on each copy;
 - b) Patron's name and signature;
 - c) Date of receipt and withdrawal;
 - d) 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);
 - e) Nature of deposit/withdrawal; and f. Name and signature of the gaming operation agent who conducted the transaction.
 - 3) Procedures shall be established and complied with for front money deposits to:
 - a) Maintain a detailed record by patron name and date of all funds on deposit;
 - b) Maintain a current balance of all patron deposits that are in the cage/vault inventory or accountability; and
 - c) Reconcile the current balance with the deposits and withdrawals at least daily.
- F) Promotional payments, drawings, and giveaway programs.** The following procedures shall 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.
- 1) All payments shall be documented to support the cage accountability.
 - 2) All payments that result from promotional activities shall be documented on an approved form at the time of the payment, and documentation shall include the following:
 - a) Date and time;
 - b) Dollar amount of payment or description of personal property;
 - c) Reason for payment;
 - d) Patron's name and confirmation that identity was verified (drawings only); and
 - e) Signature(s) of at least two gaming operation agents verifying, authorizing, and completing the promotional payment with the patron.
 - (i) For computerized systems that validate and print the dollar amount of the payment on a computer generated form, only one signature is required.
 - 3) A copy of the guest's Social Security Card or W-9 Form, along with an identification card, shall be attached to the form.

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G) Chip(s) and token(s). Controls shall be established and procedures implemented to ensure accountability of chip and token inventory. Such controls shall include, but are not limited to, the following:

- 1) Purchase;
- 2) Receipt;
- 3) Inventory;
- 4) Storage; and
- 5) Destruction.

H) Vouchers.

- 1) Controls shall be established and procedures implemented to:
 - a) Verify the authenticity of each voucher redeemed.
 - b) If the voucher is valid, verify that the patron is paid the appropriate amount.
 - c) 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.
 - d) Retain payment documentation for reconciliation purposes.
 - e) For manual payment of a voucher of \$500 or more, require a supervisory agent to verify the validity of the voucher prior to payment.
- 2) Vouchers paid during a period while the voucher system is temporarily out of operation shall be marked "paid" by the agent.
- 3) Vouchers redeemed while the voucher system was temporarily out of operation shall be validated as expeditiously as possible upon restored operation of the voucher system.
- 4) Paid vouchers shall be maintained in the agent's accountability for reconciliation purposes.
- 5) Unredeemed vouchers can only be voided in the voucher system by supervisory agents. The accounting department shall maintain the voided voucher, if available.

I) Cage and vault access. Controls shall be established and procedures implemented to:

- 1) Restrict physical access to the cage, cage agents, designated agent's, and other authorized persons.

J) Variances.

- 1) Cashier variances shall be investigated with results documented and reported to the SNGA on a monthly basis.
- 2) At the end of each shift, any and all variances shall be documented on an approved form or by a Computer Generated Slip. SNGA shall be notified in writing within 48 hours of variances of +/- \$50.

Section 120. Information Technology Standards

A) Supervision.

- 1) Controls shall identify the supervisory gaming operation agent in the department or area responsible for ensuring that the department or area is operating in accordance with established policies and procedures.
- 2) The supervisory gaming operation agent shall be independent of the operation of games.

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- 3) Controls shall ensure that duties are adequately segregated and monitored to detect procedural errors and to prevent the concealment of fraud.
 - 4) Information technology agents having access to gaming systems may not have signatory authority over financial instruments and payout forms and shall be independent of and restricted from access to:
 - a) Financial instruments;
 - b) Accounting, audit, and ledger entries; and
 - c) Payout forms.
- 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 gaming system, accounting, surveillance, essential phone system, and door access and warning systems.
- C) Gaming systems' logical and physical controls.** Controls shall be established and procedures implemented to ensure adequate:
- 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 systems;
 - 2) Physical and logical protection of programmable 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 gaming operation agents that have access to information technology from having access to financial instruments.
- D) Physical security.**
- 1) The information technology environment and infrastructure (server room) shall be maintained in a secured physical location such that access is restricted to authorized gaming operation agents only.
 - 2) Access devices to the systems' secured physical location, such as keys, cards, or fobs, shall be controlled by an independent agent.
 - 3) Access to the systems' secured physical location shall be restricted to gaming operation agents and authorized persons in accordance with established policies and procedures, which shall include maintaining and updating a record of gaming operation agents granted access privileges.
 - 4) Network Communication Equipment shall be physically secured from unauthorized access.
- E) Logical security.**
- 1) Controls shall be established and procedures implemented to protect all systems and to ensure that access to the following is restricted and secured:
 - a) Systems' software and application programs;
 - b) Data associated with gaming systems; and
 - c) Communications facilities, systems, and information transmissions associated with gaming systems.
 - 2) Unused services and non-essential ports shall be disabled unless approved by SNGA.

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- 3) Procedures shall be implemented to ensure that all activity performed on systems is restricted and secured from unauthorized access, and logged.
- 4) Communications to and from systems via Network Communication Equipment shall be logically secured from unauthorized access.

F) User controls.

- 1) Systems, including application software, shall be secured with passwords or other means for authorizing access.
- 2) Management personnel or gaming operation agents independent of the department being controlled shall assign and control access to system functions.
- 3) Access credentials such as passwords, PINs, or cards shall be controlled as follows:
 - a) Each agent shall have his or her own individual and unique access credential that shall not be shared with anyone;
 - b) Access credentials shall be changed at least quarterly with changes documented; and
 - c) Access credential records shall be maintained either manually or by systems that automatically record access changes and force access credential changes, including the following information for each agent:
 - (i) Agent's name;
 - (ii) Supervisory agent's signature granting access;
 - (iii) Date the user was given access and/or password change; and
 - (iv) Description of the access rights assigned to user.
- 4) Lost or compromised access credentials shall be deactivated, secured, or destroyed within 72 hours.
- 5) Access credentials of terminated agents shall be deactivated within 72 hours.
- 6) Only authorized gaming operation agents may have access to inactive or closed accounts of other users, such as player tracking accounts and terminated user accounts.

G) Installations and/or modifications.

- 1) Only SNGA approved systems and modifications may be installed.
- 2) Records shall be kept of all new installations and/or modifications to gaming systems. These records shall include, at a minimum:
 - a) The date of the installation or modification;
 - b) The nature of the installation or change such as software version, server repair, and significant configuration modifications;
 - c) Evidence of verification that the installation or the modifications are approved; and
 - d) The identity of the gaming operation agent(s) performing the installation/modification.
- 3) Documentation of inventory shall be maintained, such as manuals and user guides, describing the systems in use and the operation, including hardware.

H) Remote access.

- 1) Gaming operation agents and authorized persons may be granted remote access for system support, provided that each access session is documented and maintained at the place of authorization. The documentation shall include:

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- a) Name of gaming operation agent authorizing the access;
 - b) Name of gaming operation agent accessing the system;
 - c) Verification of the gaming operation agent's authorization;
 - d) Reason for remote access;
 - e) Description of work to be performed;
 - f) Date and time of start of end-user remote access session; and
 - g) Date and time of conclusion of end-user remote access session.
- 2) All remote access shall be performed via a secured method.
 - 3) Continuous remote access shall not be allowed unless approved by SNGA.

I) Incident monitoring and reporting.

- 1) Procedures shall be implemented for responding to, monitoring, investigating, resolving, documenting, and reporting security incidents associated with information technology systems.
- 2) All security incidents shall be responded to within an established time period approved by the SNGA and formally documented.

J) Data backups.

- 1) Controls shall include adequate backup, including, but not limited to, the following:
 - a) Daily data backup of critical information technology systems;
 - b) Data backup of critical programs or the ability to reinstall the exact programs as needed;
 - c) Secured off-site storage of all backup data files and programs, or other adequate protection;
 - d) Mirrored or redundant data source; and
 - e) Redundant and/or backup hardware.
- 2) Controls shall include recovery procedures, including, but not limited to, the following:
 - a) Data backup restoration;
 - b) Program restoration; and
 - c) Redundant or backup hardware restoration.
- 3) Recovery procedures shall be tested on a sample basis at specified intervals at least annually. Results shall be documented.
- 4) Backup data files and recovery components shall be managed with at least the same level of security and access controls as the system for which they are designed to support.

K) Software downloads. Downloads, either automatic or manual, shall be performed in accordance with Section 106. Class II Gaming Machine Technical Standards (as applicable).

- 1) Downloads are an acceptable means of transporting approved content, including, but not limited to software, files, data, and prize schedules.
- 2) Downloads shall use secure methodologies that shall deliver the download data without alteration or modification, in accordance with 25 CFR § 547.15(a).
- 3) Downloads conducted during operational periods shall be performed in a manner that shall not affect game play.
- 4) Downloads shall not affect the game classification unless approved by SNGA.
- 5) Downloads shall not affect the integrity of accounting data.
- 6) Gaming systems shall be capable of providing:

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- a) Name and identification number, or other unique identifier, of any individual(s) conducting or scheduling a download;
 - b) Time and date of the initiation of the download;
 - c) Time and date of the completion of the download;
 - d) Gaming system components to which software was downloaded;
 - e) Version(s) of download package and any software downloaded. Logging of the unique software signature shall satisfy this requirement; and
 - f) Outcome of any software verification following the download (success or failure).
- 7) Verifying downloads. Downloaded software on a gaming system shall be capable of being verified by the gaming system using a software signature verification method that meets the requirements of 25 CFR § 547.8(f) (as applicable).
- L) Verifying downloads.** Following the download of any gaming system software, the gaming system shall verify the downloaded software using a software signature verification method. Gaming operations shall verify downloaded game content and configuration.
- M) Door Access Systems.** Access controls shall be approved by the SNGA.
- 1) SNGA staff shall be provided “all access” door permissions for their use in completing physical inspections on behalf of their job duties except for sensitive areas which shall require a Security escort.
 - 2) Door Access “Proximity” cards shall be issued by the SNGA during the licensing process and activated by the gaming operations.
 - 3) SNGA proximity I.D. shall be worn at all times by gaming operation agents while on gaming operation property.
 - 4) Any change in job position that would result in a change in card access shall be reported to the SNGA within 72 hours.
 - 5) A replacement card shall be issued by the SNGA with the applicable fee.
 - 6) Un-issued proximity cards shall be stored in a secure location at the SNGA.
 - 7) All noted improper transactions or unusual occurrences are investigated with the results documented and presented to the SNGE Management and SNGA. This shall be reviewed at the first of the month and is to be included in the monthly submission to the SNGA.

Section 121. Surveillance Standards

- A) Supervision.** Supervision shall be provided as needed for surveillance by an agent(s) with authority equal to or greater than those being supervised.
- B) Surveillance equipment and control room(s).** Controls shall be established and procedures implemented that include the following:
- 1) For Tier A, the surveillance system shall be maintained and operated from a secured location.
 - 2) For Tiers B and C, the surveillance system shall be maintained and operated from a staffed surveillance operation room(s), independent of gaming operations.
 - 3) The surveillance operation room(s) shall be secured to prevent unauthorized entry.

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- 4) Access to the surveillance operation room(s) shall be limited to surveillance agents and other authorized persons.
 - 5) Surveillance operation room(s) access logs shall be maintained.
 - 6) Surveillance operation room equipment shall have total override capability over all other satellite surveillance equipment.
 - 7) Power loss to the surveillance system:
 - a) For Tier A, in the event of power loss to the surveillance system, alternative security procedures, such as additional supervisory or security agents, shall be implemented immediately.
 - b) For Tier B and C, 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 the surveillance system to ensure that surveillance agents can observe all areas covered by dedicated cameras.
 - 8) The surveillance system shall record an accurate date and time stamp on recorded events. a. The displayed date and time shall not significantly obstruct the recorded view.
 - 9) All surveillance agents shall be trained in the use of the equipment, games, and house rules.
 - 10) The SNGA shall establish procedures so that each camera required by the standards in this Section shall be installed in a manner that shall prevent it from being readily obstructed, tampered with, or disabled.
 - 11) The surveillance system shall:
 - a) Have the capability to display all camera views on a monitor(s);
 - b) Include sufficient numbers of recording devices to record the views of all cameras required by this Section;
 - c) Record all camera views; and
 - d) For Tier B and C only, include sufficient numbers of monitors to simultaneously display gaming and count room activities.
 - 12) A periodic inspection of the surveillance systems shall be conducted. When a malfunction of the surveillance system is discovered, the malfunction and necessary repairs shall be documented and repairs initiated within seventy-two (72) hours.
 - a) If a dedicated camera malfunctions, alternative security procedures, such as additional supervisory or security agents, shall be implemented immediately.
 - b) The SNGA Chief Gaming Regulator shall 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.
- C) Additional surveillance requirements.** With regard to the following functions, controls shall also include:
- 1) Dedicated surveillance camera(s) of the progressive prize meters for gaming systems at the following thresholds:
 - a) Wide area progressives with a reset amount of \$1 million; and
 - b) In-house progressives with a reset amount of \$100,000.

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- c) Any gaming machine not included in a progressive group but offering a payout of \$250,000.
 - 2) Manual bingo:
 - a) For manual draws, the surveillance system shall monitor the bingo ball drawing device or mechanical random number generator, which shall be recorded during the course of the draw by a dedicated camera to identify the numbers or other designations drawn; and
 - b) The surveillance system shall monitor and record the activities of the bingo game, including drawing, and entering the balls, numbers or other designations drawn.
 - 3) Card games:
 - a) Except for card game tournaments, a dedicated camera(s) with sufficient clarity shall be used to provide:
 - (i) An overview of the activities on each card table surface, including card faces and currency and/or currency equivalents;
 - (ii) An overview of card game activities, including patrons and dealers; and
 - (iii) An unobstructed view of all posted progressive pool amounts.
 - b) For card game tournaments, a dedicated camera(s) shall be used to provide an overview of tournament activities and any area where currency or currency equivalents are exchanged.
 - 4) Cage and vault:
 - a) The surveillance system shall monitor and record a general overview of activities occurring in each cage and vault area with sufficient clarity to identify individuals within the cage, patrons and agents at the counter areas, and to confirm the amount of each currency transaction;
 - b) Each cashier station shall be equipped with one (1) dedicated overhead camera covering the transaction area; and
 - c) The cage or vault area in which exchange and transfer transactions occur 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 exchange and transfer documentation.
 - (i) Controls provided by a computerized exchange and transfer system constitute an adequate alternative to viewing the amounts on the exchange and transfer documentation.
 - d) All cage and vault areas shall be equipped with, at minimum, one (1) PTZ camera.
 - 5) Count rooms:
 - a) The surveillance system shall monitor and record with sufficient clarity a general overview of all areas where currency or currency equivalents may be stored or counted; and
 - b) The surveillance system shall provide coverage of count equipment with sufficient clarity to view any attempted manipulation of the recorded data.
 - c) All count rooms and verifying areas shall be equipped with, at minimum, one (1) PTZ camera.
- D) Recording retention.** Controls shall be established and procedures implemented that include the following:

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- 1) All recordings required by this Section shall be retained for a minimum of seven days; and
- 2) Suspected crimes, suspicious activity, or detentions by security agents discovered within the initial retention period shall be copied and retained for a time period, not less than one year.

E) Logs. Logs shall be maintained and demonstrate the following:

- 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
- 3) Activities performed by surveillance agents as required by the controls in this Section.

Section 122. Audit and Accounting Standards

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.

B) Accounting. Controls shall be established and procedures implemented to safeguard assets and ensure each gaming operation:

- 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 on a double-entry system of accounting, maintaining detailed, supporting, subsidiary records, and performs the following activities:
 - a) Record gaming activity transactions in an accounting system to identify and track all revenues, expenses, assets, liabilities, and equity;
 - b) Record all markers, IOU's, returned checks, held checks, or other similar credit instruments;
 - c) Record journal entries prepared by the gaming operation and by any independent accountants used;
 - d) Prepare income statements and balance sheets;
 - e) Prepare appropriate subsidiary ledgers to support the balance sheet;
 - f) Prepare, review, and maintain accurate financial statements;
 - g) Prepare transactions in accordance with the appropriate authorization, as provided by management;
 - h) Record transactions to facilitate proper recording of gaming revenue and fees, and to maintain accountability of assets;
 - i) Compare recorded accountability for assets to actual assets at periodic intervals, and take appropriate action with respect to any variances;
 - j) Segregate functions, duties, and responsibilities;
 - k) Prepare SNGA approved minimum bankroll calculations; and
 - l) Maintain and preserve all financial records and relevant supporting documentation.

C) Internal audit. Controls shall be established and procedures implemented to ensure that:

- 1) Internal auditor(s) perform audits of each department of a gaming operation, at least annually, to review compliance with MICS, SICS, and these TICS, which include at least the following areas:

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- a) Bingo, including supervision, bingo cards, bingo card sales, draw, prize payout; currency and equivalent controls, technologic aids to the play of bingo, operations, vouchers, and revenue audit procedures;
 - b) Pull tabs, including, supervision, pull tab inventory, pull tab sales, winning pull tabs, pull tab operating funds, statistical records, and revenue audit procedures;
 - c) Card games, including supervision, exchange or transfers, playing cards, shill funds, reconciliation of card room bank, posted rules, and promotional progressive pots and pools;
 - d) Gaming promotions and player tracking procedures, including supervision, gaming promotion rules and player tracking systems;
 - e) Complimentary services or items, including procedures for issuing, authorizing, redeeming, and reporting complimentary service items;
 - f) Patron deposit accounts and cashless systems procedures, including supervision, patron deposit accounts and cashless systems, as well as patron deposits, withdrawals and adjustments;
 - g) Lines of credit procedures, including establishment of lines of credit policy;
 - h) Drop and count standards, including supervision, count room access, count team, card game drop standards, player interface and financial instrument drop standards, card game count standards, player interface financial instrument count standards, and controlled keys;
 - i) Cage, vault, currency and currency equivalent procedures, including supervision, currency and currency 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;
 - j) Information technology, including 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; and
 - k) Accounting standards, including accounting records, maintenance and preservation of financial records and relevant supporting documentation.
- 2) Internal auditor(s) report directly to the SNGA.
 - 3) 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 all instances of noncompliance.
 - 4) Audit reports are maintained by the SNGA and shall include the following information:
 - a) Audit objectives;
 - b) Audit procedures and scope;
 - c) Findings and conclusions;
 - d) Recommendations, if applicable; and
 - e) Management's response.

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- 5) All material exceptions identified by internal audit work are investigated and resolved, and the results are documented.
- 6) Internal audit findings are reported to management, responded to by management stating corrective measures to be taken, and included in the report delivered to the SNGA for corrective action.
- 7) Follow-up observations and examinations are 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.

D) Annual requirements.

- 1) Agreed upon procedures. An independent CPA shall be engaged to perform an assessment to verify whether the gaming operation is in compliance with these TICS and SICS. The assessment shall 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 shall submit two copies of the agreed-upon procedures report to the Commission within 110 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.
- 3) Review of internal audit.
 - a) The CPA shall determine compliance by the gaming operation with the internal audit requirements in this paragraph (D) by:
 - (i) Completing the internal audit checklist;
 - (ii) Ensuring that the internal auditor completed checklists for each gaming department of the operation;
 - (iii) Verifying that any areas of non-compliance have been identified;
 - (iv) Ensuring that audit reports are completed and include responses from management; and
 - (v) Verifying that appropriate follow-up on audit findings has been conducted and necessary corrective measures have been taken to effectively mitigate the noted risks.
 - 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.
- 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, shall be documented in the report with a narrative description, the number of exceptions and sample size tested.

Section 123. Auditing Revenue Standards

- A) Supervision.** Supervision shall be provided as needed for by a gaming operation agent(s) with authority equal to or greater than those being supervised.

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- B) Independence.** Audits shall be performed by gaming operation agent(s) independent of the transactions being audited.
- C) Documentation.** The performance of revenue audit procedures, the exceptions noted, and the follow-up of all revenue audit exceptions shall be documented and maintained.
- D) Controls** shall be established and procedures implemented to audit each of the following operational areas:
- 1) Bingo.
 - 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 variance noted.
 - b) Daily, reconcile supporting records and documents to summarized paperwork or electronic records (e.g. total sales and payouts per shift and/or day).
 - c) At least monthly, review variances related to bingo accounting data in accordance with an established threshold, which shall include, at a minimum:
 - (i) variance(s) noted by the Gaming System for cashless transactions in and out;
 - (ii) electronic funds transfer in and out;
 - (iii) external bonus payouts; and
 - (iv) vouchers out and coupon promotion out; and
 - (v) Investigate and document any variance noted.
 - d) At least monthly, review statistical reports for any deviations from the mathematical expectations +/- 3%.
 - (i) Investigate and document any deviations compared to the mathematical expectations required to be submitted per 25 CFR § 547.4.
 - e) 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.
 - 2) Pull tabs.
 - a) Daily, verify the total amount of winning pull tabs redeemed each day.
 - 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.
 - c) At least monthly, compare for reasonableness of the amount of pull tabs sold, from the pull tab control log, to the amount of pull-tab sales.
 - d) At least monthly, review statistical reports for any deviations exceeding a specified threshold, as defined by the SNGA. Investigate and document any large and unusual fluctuations noted.
 - 3) Card games.
 - a) Daily, reconcile the amount indicated on the progressive sign/meter to the currency counted or received by the cage and the payouts made for each promotional progressive pot and pool. This reconciliation shall be sufficiently documented, including substantiation of differences and adjustments.

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- 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.
- 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.
- 4) Gaming promotions and player tracking.
 - 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.
 - b) At least monthly, for computerized player tracking systems, perform the following procedures:
 - (i) Review authorization documentation for all manual point additions/deletions for propriety;
 - (ii) Review exception reports, including transfers between accounts; and
 - (iii) Review documentation related to access to inactive and closed accounts
 - c) At least annually, all computerized player tracking systems shall be reviewed by gaming operation agent(s) independent of the individuals that set up or make changes to the system parameters. The review shall 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.
- 5) Complimentary services or items. At least monthly, review the reports required in Section 122. Audit and Accounting Standards. These reports shall be made available to those entities authorized by the SNGA.
- 6) Patron deposit accounts.
 - a) At least weekly, reconcile patron deposit account liability (deposits \pm 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.
- 7) Lines of credit.
 - a) At least three (3) times per year, a gaming operation agent independent of the cage, credit, and collection functions shall perform the following review:
 - (i) Select a sample of line of credit accounts;
 - (ii) Ascertain compliance with credit limits and other established credit issuance procedures;
 - (iii) 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
 - (iv) Examine line of credit records to determine that appropriate collection efforts are being made and payments are being properly recorded.

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- (v) 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.
 - b) At least monthly, perform an evaluation of the collection percentage of credit issued to identify unusual trends.
- 8) Drop and count.
- a) At least quarterly, unannounced currency counter and currency counter interface (if applicable) tests shall be performed, and the test results documented and maintained. All denominations of currency and all types of vouchers counted by the currency counter shall be tested. This test may be performed by SNGA. The result of these tests shall be documented and signed by the gaming operation agent(s) performing the test.
 - b) At least quarterly, unannounced weigh scale and weigh scale interface (if applicable) tests shall be performed, and the test results documented and maintained. This test may be performed by SNGA. The result of these tests shall be documented and signed by the gaming operation agent(s) performing the test.
 - c) For computerized key security systems controlling access to drop and count keys, perform the following procedures:
 - (i) 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;
 - (ii) 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
 - (iii) 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.
 - d) At least quarterly, an inventory of all controlled keys shall be performed and reconciled to records of keys made, issued, and destroyed. Investigations shall be performed for all keys unaccounted for, and the investigation documented.
- 9) Cage, vault, currency, and currency equivalents.
- a) At least monthly, the cage accountability shall be reconciled to the general ledger.
 - b) At least monthly, trace the amount of cage deposits to the amounts indicated in the bank statements.
 - c) Twice annually, a count shall 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.)

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- (i) Count all chips and tokens by denomination and type.
 - (ii) Count individual straps, bags, and imprest banks on a sample basis.
 - (iii) Reconcile all amounts counted to the amounts recorded on the corresponding accountability forms to ensure that the proper amounts are recorded.
 - (iv) Maintain documentation evidencing the amount counted for each area and the subsequent comparison to the corresponding accountability form.
 - (v) The count shall be completed within the same gaming day for all areas.
 - (1) Counts shall 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.
 - 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.
 - 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.
 - f) 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.
 - g) At least monthly, review exception reports for all computerized cage systems for propriety of transactions and unusual occurrences. The review shall include, but is not limited to, voided authorizations. All noted improper transactions or unusual occurrences identified shall be investigated and the results documented.
 - 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.
- 10) Inventory.
- 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.
 - b) Periodically perform minimum bankroll calculations to ensure that the gaming operation maintains currency in an amount sufficient to satisfy the gaming operation's obligations.

Section 124. Currency Handling Standards

A) The following currency handling standards shall be utilized by each gaming operation agent in every department that receives and handles currency in the gaming facility.

- 1) These departments include, but are not limited to:
 - a) Cage;
 - b) Vault;
 - c) Gift Shop

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- d) Table Games;
 - e) Lounge; and
 - f) Concession.
- 2) The following standards apply to all gaming operation agents handling currency:
- a) Shall clear hands after each transaction or handling of chips;
 - b) Shall fan money and count bills when paying currency to patrons;
 - c) All chips stacks shall be broken down and fanned (splashed) when paying and receiving from a patron;
 - d) At no time shall currency be taken out of an agent's bank other than for countdown verifications, customer cash transactions, or closing procedures; and
 - e) Transactions shall be conducted in full surveillance camera view.
- 3) The following represents the standard accumulation amounts for currency held in the gaming facility:

<i>Denomination</i>	<i># Per Strap</i>	<i>Dollar Amount</i>	<i># of Straps per Brick</i>	<i>Dollar Amount</i>
\$100's	100	\$10,000	5	\$50,000
\$50's	100	\$5,000	5	\$25,000
\$20's	100	\$2,000	5	\$10,000
\$10's	100	\$1,000	5	\$5,000
\$5's	100	\$500	5	\$2,500
\$1's	100	\$100	5	\$500

- 4) The following represents the standard accumulation amounts for coin held in the gaming facility:

<i>Denomination</i>	<i># Per Roll</i>	<i>Dollar Amount</i>
Dollar Coin	25	\$25.00
Half Dollars	20	\$10.00
Quarters	40	\$10.00
Dimes	50	\$5.00
Nickels	40	\$2.00
Pennies	50	\$.50

- 5) All gaming operation agents are restricted from having personal items in or near areas where currency handling is conducted.

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- 6) Lost and Found Currency. When a gaming operations agent finds currency found on gaming operations property whether inside or outside the building or any credits remaining on a gaming machine:
 - a) Gaming operations agents shall follow the procedures established by management, as approved by the SNGA to ensure voucher validation number is voided in the player tracking system; and
 - b) Gaming operations management shall make a determination as to how any lost items or funds are handled after remaining unclaimed for thirty (30) calendar days, which shall be communicated to the SNGA.
- 7) Unredeemed voucher/credits surrendered by patrons shall only be accepted (cashed out) by security agents. Security agents shall notify surveillance prior to accepting the ticket. Upon receiving the ticket, security shall immediately void the ticket by writing "VOID" on the front of the ticket and turn it in to the main bank/cage.
- 8) Tickets found on the gaming facility floor shall be treated the same as unredeemed vouchers.

Section 125. Wardrobe Standards

- A) The uniform of persons handling currency** shall be pocket-less or pockets shall be secured as follows:
 - 1) Pockets shall be inaccessible and/or secured with a pocket-less smock or apron, as approved by the SNGA;
 - 2) Hidden pockets are prohibited; and
 - 3) Long sleeves are prohibited.
 - 4) Excessive attire such as, but not limited to, jackets, watches, hair accessories, jewelry, wristbands, etc. are also prohibited in the money handling areas unless approved by the SNGA.
- B) For uniforms provided** by the gaming operation, it is the responsibility of the gaming operation to:
 - 1) Ensure that the uniform is either pocket-less or has sewn pockets as required by the standards in this Section prior to issuance to the gaming operation agent.
 - 2) Conduct regular inspections of the uniforms to ensure standards in this part are in compliance.
- C) For purposes of this Section**, a pocket shall be any receptacle or fold with more than one-half (1/2) inch capacity.
- D) Uniforms for the Drop and Count Department** and all count room personnel shall be pocket-less jumpsuits, smocks, or similar attire as approved by the SNGA.

Section 126. Security Standards

- A) Security Logs and Reports.**
 - 1) Security logs and reports shall document any unusual or nonstandard activities, occurrences or events at the gaming facility. Each incident shall be assigned a sequential number for each report.
 - 2) At a minimum, the security report shall consist of the following information:
 - a) Assigned number of the incident;

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- b) Date of the incident;
- c) Time of the incident;
- d) Location of the incident;
- e) Identity (including identification information) of any individuals involved in the incident and any known witnesses to the incident; and
- f) Security agent making the report and any other individuals contributing to its preparation.

B) Casino Eviction and Bans.

- 1) The gaming operations shall be required to bar patrons based on their prior conduct at the gaming facility or who, because of their criminal history or association with criminal offenders, pose a threat to the integrity of the Nation's gaming operations.
 - a) The gaming facility shall employ its best efforts to exclude individuals on the Ban List from entering its facility.
 - b) Patrons who believe they are compulsive gambling may request that their names be placed on the Ban List.
 - c) All gaming operation agents shall receive training on identifying patrons who have a problem with compulsive gambling and shall ask the patron to leave.
 - d) Signs and other materials shall be readily available to direct such compulsive gamblers to agencies where they may receive counseling.
- 2) The purpose of the Eviction and Ban policy is in order to provide a safe and enjoyable environment for the gaming operation agents and patrons of Seminole Nation gaming facilities.
- 3) The Eviction and Ban Policy applies to all gaming facilities and individuals coming upon, or entering in, the premises of gaming facilities.
- 4) The SNGE Board and Gaming Operations Management shall:
 - a) Develop and implement procedures to carry out this policy;
 - b) Identify and authorize gaming facility management to institute and enforce evictions under this policy;
 - c) Maintain and distribute, to the gaming facilities and the SNGA, a weekly updated list of individuals barred from the premises of the gaming facilities; and
 - d) Require pertinent gaming agents to verify patron eligibility for any prize, pay-out, jackpot, or winnings realized or won by checking the most current list of evicted patrons prior to distribution or admittance to tournament play and other gaming activities.
- 5) Unless otherwise modified by order of the SNGA, an individual evicted and/or banned from any gaming facility shall be:
 - a) Barred from coming upon, or entering in, the premises of all gaming facilities during the period of such ban;
 - b) Ineligible to receive or keep any prize, pay-out, jackpot, or winnings realized or won during the period of such ban from any gaming facility; and
 - c) Ineligible to participate in any gaming or promotional activity held by gaming facility.
- 6) Gaming facility agent shall complete the "Notice of Eviction" when implementing these regulations. Copies of the "Notice of Eviction" shall be given to the individual banned, retained

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by the originating gaming facility, and transmitted to SNGE Management for distribution. Gaming operation agents shall supply the following information on the "Notice of Eviction":

- a) Name;
 - b) Address (including City, State, and Zip Code);
 - c) Copy of valid ID
 - d) Photograph
 - e) Date/Time of eviction;
 - f) Reason for eviction;
 - g) Type of eviction (Temporary or Permanent);
 - h) If a temporary eviction, the date such eviction terminates;
 - i) Signed and dated by authorized gaming facility agent; and
 - j) Appeal rights.
- 7) Authorized agents shall investigate any incident supporting an eviction or ban.
- 8) The gaming facility agent shall keep in its file all supporting documentation concerning the eviction action.
- 9) Any individual found on the premises of a gaming facility during the period of a ban or eviction may be detained by a Security Department agent for Seminole Nation Law Enforcement and a citation for trespass, or may be escorted from the premises.
- 10) If Evicted individuals are in possession of casino chips or has monies in play in any gaming activity at the time of detention, the chips or monies shall be collected by Security and inventoried.
- a) The total value of inventoried monies shall be returned to the individual when the individual is escorted from the premises, less any prize, pay-out, jackpot, or winnings that can be determined to a reasonable certainty.
- 11) The Notice of Appeal shall be received by the SNGA within ten (10) days of Notice of Eviction.
- a) Appellant shall bear the burden of proving why the ban is in error and should be reduced or lifted.
 - b) The SNGA may affirm or reverse a ban and place any conditions upon the appellant's privilege to enter gaming facilities and engage in gaming activities, provided the particulars are noted on its order and become part of the file.
 - c) All decisions under this Section shall be made by majority vote of the SNGA Commissioners duly convened for the purpose of considering such appeal.
 - d) The decision of the SNGA is final.
- 12) When a patron imposes a self-ban either temporary or permanent it is not appealable under any circumstances.
- a) Permanent self bans are not reversible and temporary self ban patrons are required to wait until the temporary ban has expired before returning to the gaming facilities.
 - b) The SNGA shall not hear self ban appeals.

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C) Security Department.

- 1) The gaming operation shall have a security department responsible for the overall security of each gaming facility. The security department shall, in accordance with the Security Plan:
 - a) Assist with the enforcement of applicable laws;
 - b) Reasonably endeavor to protect the physical safety of people lawfully at each gaming facility;
 - c) Physically safeguard the gaming operation's assets and currency being transported;
 - d) Endeavor to protect the property of the gaming operation's and its patrons from illegal activity;
 - e) As directed by Seminole Nation Law Enforcement, be responsible for detaining persons who may be involved in illegal acts for the purpose of notifying appropriate law enforcement or gaming regulatory authorities;
 - f) Endeavor to prevent underage gambling; and
 - g) Endeavor to identify and remove from gaming facilities banned persons, and persons who are on the self-banned list.

D) Security Plan.

- 1) The gaming operation shall prepare a written "Security Plan" for each gaming facility. The Security Plan shall be designed to meet the gaming operation's needs pertaining to the size and tier of each gaming facility. At a minimum, the Security Plan shall include:
 - a) A detailed organizational chart depicting appropriate segregation of functions and responsibilities for all positions in the security department;
 - b) A detailed description of the duties and responsibilities of each position shown on the organizational chart;
 - c) A description of the training required for security personnel;
 - d) The location and standards of each security detention area;
 - e) Detailed Security Procedural Manual for Tier A, B and C gaming facilities which shall include at minimum, but not limited to:
 - (i) Minimum number of security personnel required to operate facility;
 - (ii) Event standards;
 - (iii) Escort procedures;
 - (iv) Emergency procedures;
 - (v) Sensitive gaming material procedures;
 - (vi) Patrol and station procedures;
 - (vii) Radio procedures;
 - (viii) Ban List procedures; and
 - (ix) Use of force procedures.
 - f) Requirements of logs and reports.
- 2) The gaming facility operator shall operate its security department in accordance with the Security Plan and the requirements of the NIGC MICS, Seminole Nation TICS, Seminole Nation State Compact and Seminole Tribal Gaming Ordinance, along with Tribal, State and Federal laws.

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E) Preparation and Approval of Security Plan.

- 1) The gaming facilities security department shall prepare a Security Plan and submit it to the SNGA for approval.
- 2) The SNGE Board shall amend the Security Plan as needed to keep it current for SNGA approval.
- 3) If, after reviewing the gaming facilities security department Security Plan or an amended Security Plan, the SNGA determines the plan does not comply with the requirements of the TICS, MICS, or Compact and Gaming Ordinance, the SNGA shall notify the gaming facility operator in writing of the reasons why the plan does not comply.
 - a) In this instance, the gaming facilities security department shall submit for approval a revised Security Plan that complies with all of the above stated requirements within seven (7) days after receiving the SNGA's written notice or within such longer time as may be allowed by the SNGA.

F) Security Interview Area.

- 1) Each gaming facility shall have at least one security interview area.
- 2) A security interview area is an area designated and used for the interview of persons, interviews, investigations, etc. by the gaming operation and/or the SNGA.
- 3) The security interview area shall have surveillance audio and video coverage.

G) Reports.

- 1) The gaming operation's security department shall be required to prepare a legible report regarding each incident observed by, or reported to a security department agent.
- 2) At minimum the gaming facility security department shall prepare an incident report when:
 - a) It is known by a security department agent that an incident involved a violation or suspected violation of the TICS, MICS, Tribal and State Compact, or the Seminole Gaming Ordinance; or
 - b) Involving an unusual occurrence, including, but not limited to:
 - (i) Criminal conduct or suspected criminal conduct;
 - (ii) Injuries to a patron or gaming operation agent;
 - (iii) Gambling or attempts to gamble by persons whom are underage;
 - (iv) The detention of persons; or
 - (v) Banned persons and persons who are on the self-banned list who have entered a gaming facility or who have attempted to enter a gaming facility.
- 3) Each report shall be prepared within a reasonable time after the incident, and shall include:
 - a) Name of the person preparing the report;
 - b) Date, time and location of the incident;
 - c) Names of the security personnel present;
 - d) Nature of incident;
 - e) Names of the persons involved (if available);
 - f) Names of any witnesses (if available); and
 - g) Pictures of the persons involved (if available).
- 4) Security reports required by these TICS may be kept in an electronic format.

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- 5) All Security Incident Reports shall be kept and stored officially for a minimum of eighteen (18) months.

H) Logs.

- 1) A daily Security Log shall be maintained which lists, at minimum:
 - a) Date;
 - b) Time;
 - c) Shift; and
 - d) Activity or incident summary.
- 2) Security logs required by these TICS may be kept in an electronic format.
- 3) All daily security logs shall be kept and stored officially for a minimum of eighteen (18) months.

I) Security Personnel.

- 1) All agents of the security department shall be at least eighteen (18) years of age.
- 2) All agents of the security department shall complete all required self defense training and tactics within a ninety (90) day probationary period.

J) Use of force.

- 1) The gaming facilities security department shall establish a “use of force” policy for security agents providing security.
- 2) Gaming facility security agents shall be required to have specific direction and training on the appropriate use of force.
- 3) Only with the specific written approval of the SNGE Board and the SNGA shall any gaming facility Security agent be equipped with weapons or equipment that is considered lethal.

K) Weapons Prohibition.

- 1) The gaming facilities security department shall have a strict policy that prohibits weapons or other items that pose a security risk in the gaming facility, business offices, or other space used for official gaming operation business.
- 2) The policy should address whether law enforcement officers may carry their weapons in the gaming facility, and any restrictions on their doing so.
- 3) The policy should also include other potential items that should be prohibited for security reasons.
- 4) The policies should be reviewed on a regular basis and be included in the overall “Security Plan.”

Section 127. Food and Beverage Standards

A) General Food and Beverage Standards. The SNGE Management and SNGE Board shall:

- 1) Create procedures that shall, at minimum, abide by the most recent approved FDA Food Code that apply to all food and beverage being offered in a Seminole Nation gaming facility;
- 2) At minimum, abide and comply with all standards that are in this Section; and
- 3) Safeguard public health and provide to consumers food and beverages that is safe, unadulterated, and honestly presented.

B) Compliance and Enforcement Standards.

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- 1) The SNGA reserves the right to halt food and beverage activities if any part of the Food Standards in the FDA Food Code is not being adhered to, or any part of this Section is not being adhered to.
- 2) The SNGA shall apply and enforce this section to promote its underlying purpose of safeguarding public health and ensuring that food is safe, unadulterated, and honestly presented when offered to the consumer.
- 3) In enforcing the provisions of this Section, the SNGA shall assess existing facilities and equipment that were in use before the effective date of this Section.
- 4) If necessary to protect against public health hazards or nuisances, the SNGA may impose specific requirements in addition to the requirements contained in this Section.

C) Food Handlers License Standards.

- 1) All food and beverage agents shall successfully complete within ninety (90) days of hire a certified food handlers training program.
 - a) If a food and beverage agent does not complete a food handlers card within one hundred twenty (120) days of hire, that agent's gaming license shall be suspended.
- 2) All food and beverage agents shall have a valid food handler permit on premise and a copy kept on file.
- 3) All Food Handlers certifications shall be renewed and updated on a yearly basis.

D) Alcoholic Beverage License Standards.

- 1) If the gaming facility provides for purchase alcoholic beverages, the facility shall apply and shall maintain a license from the Seminole Nation Alcohol Board prior to the serving of any alcoholic beverage.
- 2) All food and beverage agents that shall be allowed to serve alcoholic beverages shall apply and obtain an alcoholic beverage servers' license prior to serving any patron alcohol.
- 3) All food and beverage agents that shall be allowed to serve alcoholic beverages shall complete, within thirty (30) days of hire, a basic responsible seller of alcohol training program.
 - a) If a food and beverage agent does not complete a responsible seller of alcohol training program within thirty (30) days of hire, that agent's gaming license or work permit shall be suspended.

E) Food Vendor Standards.

- 1) All vendors shall be properly licensed in accordance with SNGA regulations.
- 2) All vendors shall adhere to all compliance requirements in this section unless written approval is given by the SNGA.

F) Supervision Standards.

- 1) The directors, managers, and supervisors shall obtain a minimum of eight (8) hours of Safe Serve Training.
- 2) The person in charge shall be able to demonstrate knowledge that, at minimum, meets the requirement of the most recent authorized FDA Food Code.

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- 3) The person in charge shall be able to complete and comply with all duties described in the most recent FDA Food Code and, at minimum, meet the requirements of the most recent authorized FDA Food Code.
- G) Food Standards.** The SNGE and vendors shall strictly abide by the food standards described in the most recent authorized FDA Food Code, listed under the chapter titled "Food."
- H) Equipment, Utensils, and Linen Standards.** The SNGE and vendors shall strictly abide by the Equipment, Utensils, and Linen standards described in the most recent authorized FDA Food Code, listed under the chapter titled "Equipment, Utensils and Linens."
- I) Water, Plumbing and Waste Standards.** The SNGE and vendors shall strictly abide by the Water, Plumbing and Waste standards described in the most recent authorized FDA Food Code, listed under the chapter titled "Water, Plumbing and Waste."
- J) Physical Facility Standards.** The SNGE and vendors shall strictly abide by the Physical Facility standards described in the most recent authorized FDA Food Code, listed under the chapter titled "Physical Facilities."
- K) Poisonous and Toxic Material Standards.** The SNGE and vendors shall strictly abide by the Poisonous and Toxic Materials standards described in the most recent authorized FDA Food Code, listed under the chapter titled "Poisonous or Toxic Materials."
- L) Sanitization Standards.**
- 1) All gaming operation agents shall abide by all safety and sanitation standards set forth and approved by the SNGE Management and the SNGE Board.
- M) Compliance with food law.**
- 1) Food shall be obtained from sources that comply with the law.
 - 2) Food prepared in a private home may not be used or offered for human consumption in a food service establishment.
 - a) Packaged food shall be labeled as specified to comply with the law, including 21 CFR § 101 Food Labeling, 9 CFR § 317 Labeling, Marking Devices, and Containers, and 9 CFR § 381 Subpart (N) Labeling and Containers.
 - 3) Fish, other than molluscan shellfish, that are intended for consumption in their raw form and allowed, may be offered for sale or service if they are obtained from a supplier that freezes the fish or frozen on the premises and records are retained.
 - 4) Whole-muscle, intact beef steaks that are intended for consumption in an undercooked form without a consumer advisory shall be:
 - a) Obtained from a food processing plant that, upon request by the purchaser, packages the steaks and labels them, to indicate that the steaks meet the definition of whole-muscle, intact beef, or
 - b) If individually cut in a food service establishment:
 - (i) Cut from whole-muscle intact beef that is labeled by a food processing plant as specified in (4)(a) of this Section,
 - (ii) Prepared so they remain intact, and

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- (iii) If packaged for undercooking in a food service establishment, labeled as specified in (4)(a) or identified as specified in (4)(b) of this Section.
 - 5) Meat and poultry that is not a ready-to-eat food and is in a packaged form when it is offered for sale or otherwise offered for consumption, shall be labeled to include safe handling instructions as specified in law, including 9 CFR § 317.2(l) and 9 CFR § 381.125(b).
 - 6) Shell eggs that have not been specifically treated to destroy all viable *Salmonellae* shall be labeled to include safe handling instructions as specified in law, including 21 CFR § 101.17(h).
- N) License Required.** No establishment shall engage in the sale or serving of alcoholic beverages unless the establishment shall have an applicable license from the Seminole Indian Tribe Liquor Control Board. The sale and service of alcoholic beverages in a gaming facility shall be in compliance with tribal, federal, and state law in regard to the licensing and sale of such beverages.
- O) General Prohibitions.**
- 1) No licensee shall:
 - a) Sell or give any alcoholic beverage to any person who is under the age of twenty-one (21) years, or to any person who is insane, mentally deficient or intoxicated:
 - b) Give any alcoholic beverage as a prize, premium or consideration for any lottery, game of chance or skill, or any type of competition:
 - c) Advertise or offer “happy hour” or any other means or inducements to stimulate the consumption of alcoholic beverages.
- P) Required Posting.**
- 1) Posting prohibiting persons less than twenty-one (21) years of age shall be posted in full public view at all licensed premises where alcoholic beverages are sold, served or consumed. Signs shall not be altered, removed, or the location changed without the approval of the SNGE Board and the SNGA. The boundaries of posted areas shall be definable and identified in the licensed establishment.
 - 2) Posting are as follows:
 - a) License shall be posted and visible;
 - b) “No persons under the age of twenty-one (21) years of age permitted” shall be posted at the entrance to the licensed premises where the consumption of alcoholic beverage is the primary activity, notwithstanding that as an incidental service, meals or short order foods are made available.
 - c) “No persons under the age of twenty-one (21) years of age permitted in this area of the premises” shall be posted in the bar area of the licensed premises which also has an area whose main purpose is the sale of food or other activity, the serving of alcoholic beverages being incidental.
- Q) Hours of Operation.** No licensed establishment shall, or allow any alcoholic beverage to be consumed, on its premises between the hours of 2am and 10am.
- R) Abusive Conduct Prohibited in Licensed Premises.** No licensee shall engage in, allow, permit or suffer in or upon his licensed premise any disturbances, lewdness, immoral activities or displays, brawls, or unnecessary noises, or allow, or to become a nuisance.

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Section 128. EPHS Standards

A) Construction and maintenance.

- 1) Construction and maintenance of the gaming facility and the operation of that gaming shall be conducted in a manner which adequately protects the environment and the public health and safety of all employees and patrons and guests. The gaming facilities adheres to the present and current codes of each of the following:
 - a) Emergency Preparedness:
 - (i) International Fire Code;
 - (ii) NFPA 1-Uniform Fire Code;
 - (iii) NFPA-Life Safety Code;
 - (iv) Law Enforcement; and
 - (v) MOU for fire and emergency services.
 - b) Food and Water:
 - (i) FDA Food Code; and
 - (ii) Indian Health Services Food Handlers Permit certification process.
 - c) Construction and Maintenance:
 - (i) International Building Code;
 - (ii) International Plumbing Code;
 - (iii) International Mechanical Code;
 - (iv) International Property Maintenance Code;
 - (v) NFPA 10-Standards for Portable Fire Extinguishers;
 - (vi) NFPA 70-National Electric Code;
 - (vii) NFPA 72-National Fire Alarm Code; and
 - (viii) NFPA 5000-Building Construction and Safety Code.
 - d) Hazardous & Other Materials:
 - (i) Applicable Sections of 40 § C.F.R. 239-282.

B) Facility License.

- 1) The SNGA Facility Licensing requirement mandates that the SNGA shall submit to the NIGC with each facility license attestation certifying that by issuing the facility license:
 - a) The gaming operations has identified and enforces the environmental and public health and safety laws, resolution, codes, policies, standards or procedures applicable to its gaming operation;
 - b) The gaming operations is in compliance with those laws, resolution, codes, policies, standards, or procedures, or, if not in compliance with any or all of the same, the gaming operations shall identify those with which it is not in compliance, and shall submit a written plan for the specific action it shall take within a period not to exceed six months, required for compliance.
 - c) At the completion of a written plan, or at the expiration of the period allowed for corrective action, the SNGA shall report the status to the NIGC.

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- d) In the event that a gaming operation estimates that action for compliance shall exceed six months, they shall need to file an extension with SNGA.
 - (i) The SNGA Chief Gaming Regulator or Commission Chairman shall submit in writing to the gaming operation if an extension is granted.
 - (ii) The SNGA shall take into consideration the consequences on the environment and the public health and safety, as well as mitigating measures the tribe may provide in the interim, in such request for an extension of the time period.
- e) The SNGA shall notify the NIGC Chairman and shall receive concurrence for request of extension, otherwise the gaming operation shall be deemed noncompliant.
- f) The SNGA shall ensure that the construction and maintenance off gaming facilities and the operation of that gaming is conducted in a manner which adequately protects the environment and the public health and safety to include patrons and employees.
- g) The resolution or document listing the following SNGA approved laws, resolutions, codes, policies, standards, or procedures applicable to the gaming facilities for the following:
 - (i) Emergency Preparedness:
 - (1) International Fire Code;
 - (2) NFPA 1-Uniform Fire Code;
 - (3) NFPA-Life Safety Code;
 - (4) Law Enforcement; and
 - (5) MOU for fire and emergency services.
 - (ii) Food and Water:
 - (1) FDA Food Code; and
 - (2) Indian Health Services Food Handlers Permit certification process.
 - (iii) Construction and Maintenance:
 - (1) International Building Code;
 - (2) International Plumbing Code;
 - (3) International Mechanical Code;
 - (4) International Property Maintenance Code;
 - (5) NFPA 10-Standards for Portable Fire Extinguishers;
 - (6) NFPA 70-National Electric Code;
 - (7) NFPA 72-National Fire Alarm Code; and
 - (8) NFPA 5000-Building Construction and Safety Code.
 - (iv) Hazardous & Other Materials.
 - (v) Public Health:
 - (1) Sanitation.
 - (i) Solid Waste; and
 - (ii) Wastewater.
 - (vi) Applicable Sections of 40 § C.F.R.
 - (vii) Other EPHS regulations SNGA deems necessary to include on facility license issuance or renewal.

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C) Facility License Termination.

- 1) If the SNGA terminates, does not renew, closes or reopens a gaming location, due to extensive EPHS violations they shall submit to the SNGE Board in writing within 45 days of closing.
- 2) SNGA shall notify the NIGC Chairman of such notice within 30 days of facility terminating license or closure.

D) Temporary Closure.

- 1) The SNGA Commission may also issue a NOV resulting in temporary closure if a gaming operation is found to have an eminent disaster EPHS violation.

E) EPHS Facility License Checklist/Inspection.

- 1) At least Quarterly, the SNGA shall conduct a facility license inspection.
- 2) The following shall be inspected:
 - a) Fire Safety;
 - b) Public Safety;
 - c) Construction and Maintenance;
 - d) Sanitation;
 - e) Emergency Medical Services;
 - f) Food Safety;
 - g) Water Safety;
 - h) Hazardous Material;
 - i) Hazardous Waste;
 - j) Waste Water;
 - k) Above Ground and Underground Storage Tanks;
 - l) Air; and
 - m) Other.
- 3) The SNGA shall issue an audit report to gaming operation management listing findings.
- 4) The gaming facility management shall respond within 30 days of SNGA report. The response should list corrective actions and timeframes for each SNGA finding.
- 5) SNGA audit checklist shall be permanent file of the SNGA and shall be maintained for at least five (5) years.
- 6) Action listed on management report not corrected and/or not filed an extension with SNGA could face possible NOC, PNOV, and NOV sanction, to include fines and penalties.

F) Emergency Access Plans.

- 1) Each gaming facility licensed with the SNGA shall file with the SNGA emergency access plans at least annually, due October 1st.
- 2) The SNGA shall forward these plans to the SCA (OK State).
- 3) The Emergency Access Plans shall include the following:
 - a) Fire;
 - b) Flood;
 - c) Tornado;
 - d) Bomb;

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- e) Robbery; and
 - f) Other Natural Disasters.
- 4) The gaming facility shall file an Emergency Access Plan for special events to include outdoor events.
- a) These emergency access plans shall be filed 15 days prior to an event being held.

Section 129. Title 31 Standards

“Patron’s Agent”, as used in this Section only, is defined as any individual who conducts a financial transaction on behalf of another individual or organization.

A) Standards.

- 1) The standards of 31 C.F.R. Chapter X applies to and shall be strictly adhered to by all Tribal Gaming Operations. In the event of any conflict between this Section and Chapter X, the provisions of Chapter X supersede.

B) Filing Obligations. Each gaming operation shall file a report of each transaction in currency, involving either currency in or currency out, of more than \$10,000.

- 1) Transactions in currency involving currency in include, but are not limited to:
 - a) Purchases of chips, tokens, and other gaming instruments;
 - b) Front money deposits;
 - c) Safekeeping deposits;
 - d) Payments on any form of credit, including markers and counter checks;
 - e) Bets of currency, including money plays;
 - f) Currency received by a gaming operation for transmittal of funds through wire transfer for a patron;
 - g) Purchases of a gaming operation’s check;
 - h) Exchanges of currency for currency, including foreign currency; and
 - i) Bills inserted into electronic gaming machines.
- 2) Transactions in currency involving currency out include, but are not limited to:
 - a) Redemptions of chips, tokens, vouchers, and other gaming instruments;
 - b) Front money withdrawals;
 - c) Safekeeping withdrawals;
 - d) Advances on any form of credit, including markers and counter checks;
 - e) Payments on bets;
 - f) Payments by a gaming operation to a patron based on receipt of funds through wire transfers;
 - g) Cashing of checks or other negotiable instruments;
 - h) Exchanges of currency for currency, including foreign currency;
 - i) Travel and complimentary expenses and gaming incentives; and
 - j) Payment for tournaments, contests, and other promotions.

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- 3) Other provisions of this Section notwithstanding, gaming operations are exempted from reporting obligations found in this Section and § 1021.313 for the following transactions in currency or currency transactions:
 - a) Transactions between a gaming operation and a dealer in foreign exchange, or between a gaming operation and a check cashier, as those terms are defined in §1010.100(ff), so long as such transactions are conducted pursuant to a contractual or other arrangement with a gaming operation covering the financial services in paragraphs (1)(h), (2)(g), and (2)(h) of this Section;
 - b) Currency out transactions to the extent the currency is won in a money play and is the same currency the patron wagered in the money play, or currency in transactions to the extent the currency is the same currency the patron previously wagered in a money play on the same table game without leaving the table;
 - c) Bills inserted into electronic gaming machines in multiple transactions (unless a gaming operation has knowledge pursuant to §1021.313 in which case this exemption would not apply); and
 - d) Jackpots from slot machines or video lottery terminals.
- C) Identification.** The gaming operation shall only accept the following forms of identification for CTR reporting:
 - 1) Acceptable guest identification for United States citizens is limited to the following unexpired:
 - a) Valid state driver's license;
 - b) Valid state issued identification card;
 - c) Valid military identification card;
 - d) Valid tribal identification card, if the identification card has a photograph, address, and expiration date;
 - e) Valid passport; or
 - f) Valid alien registration card.
 - 2) Acceptable guest identification for foreign citizens is limited to the following unexpired:
 - a) Valid foreign country driver's license;
 - b) Valid foreign country issued identification card;
 - c) Valid alien registration card; or
 - d) Valid other government issued documentation.
- D) Structured Transactions.** 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 a domestic financial institution to fail to file a report required under the transaction in currency reporting requirements of this chapter;
 - 2) 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 (as defined in § 1010.100(xx)) or assist in structuring, or attempt to structure or assist in structuring, any transacting with one or more domestic financial institutions.

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E) Currency Transaction Report by Casino (CTR).

- 1) CTR forms shall be made available to applicable gaming departments.
- 2) CTR forms shall be completed in accordance with Title 31 and contain all required information.
- 3) When a patron or patron's agent completes or attempts to complete a Title 31 transaction that would cause the patron's transactions to exceed \$10,000 in the gaming operations twenty-four (24) hour gaming day, the employee handling the transaction shall:
 - a) initiate the procedures for the reporting requirements of Title 31; and
 - b) Prior to completing the transaction, obtain the patron's name, social security number, permanent address and appropriate identification credential, examine the identification credential, including the expiration date, and verify the patron's identity to the fullest extent possible.
- 4) As an option to requesting the necessary identification and other data from an established patron or patron's agent, information on file may be used if:
 - a) the handler of the transaction knows the patron;
 - b) the patron's name and appropriate identification credential were obtained from the patron for a previous transaction;
 - c) the information is on file to complete a CTR;
 - d) the patron information on file is periodically updated with current expiration dates of identification credentials and documentation of their examination of original identification credentials; and
 - e) The information is reported on the CTR.
- 5) The transaction shall be terminated in any situation where the identification requirements cannot be completed.
- 6) Subsequent to completing the reportable transactions, all required information shall be obtained for filing the CTR.
- 7) In any situation where identification requirements are not complied with but the transaction was completed, the patron shall be prohibited from further gaming and a CTR shall be prepared. Once the required information is obtained to file an amended CTR, the prohibition may be removed.
- 8) The handler or supervisor of the transaction shall forward the CTR and/or report to the Compliance Officer within twenty-four (24) hours after the end of the gaming day.
- 9) When two or more individuals act in concert to complete a reportable transaction, joint safekeeping accounts, etc., the information from each individual shall be included on the CTR.
- 10) When a patron's agent or agents represent one or more individuals, then the patron's agent information in addition to the individual's information shall be included on the CTR.
 - a) Where more than one patron's agent acts in behalf of an individual, currency in or currency out totaling more than \$10,000 during any gaming day shall be aggregated.

F) Multiple Transaction Log (MTL).

- 1) Multiple currency transactions totaling more than Ten Thousand Dollars (\$10,000.00) during any gaming day are reportable under Title 31. A separate record containing a list(s) of each

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transaction between the gaming operation and its patrons involving currency and having a value of Three Thousand Dollars (\$3,000.00) or more shall be aggregated (kept track of) on an MTL in order to determine if the Ten Thousand Dollars (\$10,000.00) threshold has been attained. An MTL is a one-part log maintained in each monitoring area for purposes of recording currency transaction information.

- 2) "Currency in" transactions are to be aggregated (added to) only with other "currency in" transactions. "Currency out" transactions are only to be aggregated with other "currency out" transactions unless it is a currency exchange transaction. Currency exchange transactions are "currency for currency" transactions and are recorded as both currency in and currency out.
- 3) MTL's logging each currency transactions Three Thousand Dollars (\$3,000.00) or more shall be maintained and aggregated for each gaming day.
- 4) MTL's shall be located at monitoring areas within each department for this purpose, and are established at each single specific cage and at each specific gaming pit or grouping of tables supervised by an individual.
- 5) Alternately, an MTL may be assigned to any single cage cashier for each shift, provided the gaming operation has established controls to account for all MTL's issued/required each gaming day.
- 6) MTL's shall contain the following information:
 - a) time, date, and amount of the transaction;
 - b) the name and SSN/TIN and /or other unique identification number used to establish the identity of the patron (if known);
 - c) type of transaction (currency in or currency out);
 - d) location where the transaction occurred;
 - e) signature and gaming operation agent identification number responsible for the accuracy of the record of the person recording each transaction;
 - f) For each unknown patron:
 - (i) description of the patron, and agent if applicable, shall include at a minimum, age, sex, race, eye color, hair, weight, and height; and
 - g) Transactions logged shall be placed on the list in the chronological order in which they occur.
- 7) A MTL is to be completed for each monitoring area and/or cage cashier during the gaming day, regardless of whether or not any loggable transactions have occurred. If no transactions have been logged during the designed twenty-four hours (24) period, an indication such as "no activity" is to be recorded on the MTL.
- 8) To prevent the circumvention of Title 31, gaming operation agents in each monitoring area during each gaming day shall:
 - a) maintain MTLs;
 - b) immediately record loggable transactions on MTLs;
 - c) Review the MTL to become familiar with descriptions of individuals whose transactions are being monitored;

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- d) notify other personnel in the same monitoring area that the monitoring process has been initiated for a particular patron; and
- e) monitor patrons' transactions for possible reportable transactions.
- 9) For single table game chip redemption of \$3,000 or more, the cage shall contact the pit to inquire if the patron's name is available.
- 10) At the conclusion of the gaming day a new MTL is started and recording of information on the previous MTL shall cease.
- 11) Review MTLs for accuracy and sign.
- 12) On a routine basis, no longer than twenty-four (24) hours after the end of a designated gaming day, MTLs shall be submitted to the Compliance Officer to be reviewed for compliance and to complete any CTR reporting requirements.

G) Negotiable Monetary Instruments (Monetary Instrument Logs (MIL)).

- 1) In addition to the MTL's the gaming operation shall maintain a separate log that contains a chronological list of each transaction between the gaming operation and patrons 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 gaming operation strictly for gaming, such as markers);
 - b) business checks (including gaming operation checks);
 - c) official bank checks;
 - d) cashier's checks;
 - e) third-party checks;
 - f) promissory notes;
 - g) traveler's checks; and
 - h) Money orders.
- 2) The MIL log shall include:
 - a) the time, date and amount of the transaction;
 - b) patron name;
 - c) permanent address of the patron;
 - d) type of instrument;
 - e) name of drawer or issuer of the instrument;
 - f) all reference numbers (e.g., gaming operation account number, personal check number, etc.);
 - g) name and gaming operation agent identification number of the gaming operation agent who completed the transaction; and
 - h) logged transactions shall be placed on the log in the chronological order in which they occur.
- 3) At the conclusion of the gaming day a new MIL is started and recording of information on the previous MIL shall cease.
- 4) On a routine basis, no longer than twenty-four (24) hours after the end of a designed gaming day, MILs shall be submitted to the Operations Compliance Officer to be reviewed for compliance and to complete any Title 31 reporting requirements.

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- 5) The gaming operations shall retain either the original or a microfilm or other copy or reproduction of the logged negotiable instruments.

H) Suspicious Activity Report (SAR).

- 1) Each gaming operation 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.
- 2) A transaction requires reporting under the terms of this Section if it is conducted or attempted by, at, or through a gaming operation, and involves or aggregates at least Five Thousand Dollars (\$5,000.00) in funds or other assets, and the gaming operation knows, suspects, or has reason to suspect that the transactions (or pattern of transactions of which the transaction is a part):
 - a) 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;
 - b) Is designed whether through structuring or other means, to evade any requirements of this Section or of any regulations promulgated under the Bank Secrecy Act;
 - c) Has no business or apparent lawful purpose or is not the sort in which the particular patron would normally be expected to engage, and the gaming operation knows of no reasonable explanation for the transaction after examining facts, including background and possible purpose of the transaction; or
 - d) Involves use of the gaming operation to facilitate criminal activity.
- 3) A SAR form shall contain the information required by Title 31 and any other available information that is requested on the form for all suspicious transactions. A completed SAR is considered a confidential document and the patron is not to be informed that a report was completed.
- 4) The Compliance Officer shall complete suspicious activity reports to determine whether or not a suspicious transaction has occurred and oversees the reporting.
- 5) A Suspicious Activity Report (SAR) should be available within each department that may encounter suspicious activity.
- 6) When a gaming operation agent determines that a possible suspicious transaction has occurred, a report is prepared and submitted to the Compliance Officer within twenty- four (24) hours. The Compliance Officer shall review each SAR and supporting documentation and determine whether or not a suspicious transaction has occurred that requires the SAR to be filed with FinCEN.
- 7) The Compliance Officer shall be responsible for ensuring that the SAR form(s) are completed in accordance with Title 31 and contain the information required for all suspicious transactions reported.
- 8) The SAR shall be filed with FinCEN as indicated in the instructions to the SAR.

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- 9) A SAR shall be filed no later than thirty (30) calendar days after the date of the initial detection by the gaming operation 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 gaming operation may delay filing a SAR for an addition 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.
 - 10) A copy of the original SAR shall be forwarded to the SNGA within the same filing timeframe as required by FINCEN. The gaming operation shall make all original supporting documentation available for inspection purposes upon request.
 - 11) In situations involving violations that require immediate attention such as ongoing money laundering schemes, the gaming operation or designated individual shall immediately notify by telephone an appropriate law enforcement authority in addition to filing a SAR within the specific time frames.
 - 12) The gaming operation may also voluntarily report suspicious transactions that may relate to terrorist activity by calling FinCEN's hotline at 1-866-556-3974 in addition to filing a SAR within the timely specified above.
 - 13) The gaming operation is not required to file a SAR for a robbery or burglary committed or attempted that is reported to appropriate law enforcement authorities.
 - 14) Supporting documentation shall be identified as such and maintained by the gaming operation, and she be deemed to have been filed with the SAR. A gaming operation shall make all supporting documentations available to SNGA, FINCEN, appropriate law enforcement agencies, and/or Federal/State gaming regulatory authority that examines the gaming operation for compliance with the Bank Secrecy Act.
 - 15) SAR's are considered confidential documents and are not being disclosed with any individual not authorized or privy to the information contained therein (e.g., law enforcement, SNGA, designated compliance personnel, etc.).
 - 16) No gaming operation, director, officer, employee, or agent of any gaming operation, shall disclose a SAR or any information that would reveal the existence of a SAR.
 - 17) Any gaming operation, director, officer, employee, or agent of any gaming operation 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) Player Tracking Records.**
- 1) Player tracking records may be used as source documents for documenting currency activity to comply with Title 31.
 - 2) Summary documents may be retained in lieu of original player tracking records if:
 - a) the summary documents include at a minimum, on a daily basis, all the currency transaction information recorded on the original player tracking records;
 - b) original player tracking records are retained for a minimum of seven days; and
 - c) both original and summary player tracking records are retained when the records are used as support to a SAR.

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- 3) All safekeeping deposits and withdrawals of \$3,000 or more shall be re-corded on a receipt with the date, time, patron name, patron permanent address, social security number and the type and amount of transaction.
- 4) The nature of any non-currency deposit shall be documented on the receipt form.

J) Foreign Currency Transactions.

- 1) Patrons using foreign currency shall be tracked by equivalent threshold level in U.S. currency of \$3,000 and a CTR shall be completed for a patron who has exceeded \$10,000.
- 2) A foreign patron may use his or her passport and another appropriate identification. The second form of identification shall be the equivalent type of U.S. identification approved by FinCEN and the IRS, such as a driver's license, military ID, etc. at least one form of identification shall contain a photograph.

K) Office of Foreign Assets Control (OFAC).

- 1) The gaming operation shall establish procedures for compliance with OFAC's prohibition of organizations doing business in the United States from conducting transactions with individuals, businesses, governments, and countries identified on OFAC's SDN List and shall include the following:
 - a) Searching the SDN List manually or automated to ensure the gaming operation is not conducting business with individuals on the SDN List;
 - b) Handling situations if a patrons name appears on the SDN List;
 - c) Submittal of a Report of Blocked Transactions form to OFAC for rejected transactions; and
 - d) Conducting a risk assessment to determine gaming operations high-risk transactions requiring a SDN List search.

L) Record Retention

- 1) A copy of any completed form required to be filed under this Section shall be retained, along with all original business records and/or any supporting documentation, in chronological order for five (5) years from the date of filing and shall be readily available for inspection. Summary documents may be used for inspection purposes provided original documentation can be retrieved, upon request, within three (3) business days.
- 2) Each completed form maintained for recordkeeping purposes under this Section shall be retained in chronological order for a minimum of five (5) years from the date prepared and shall be readily available for inspection. Summary documents may be used for inspection purposes provided original documentation can be retrieved, upon request, within three (3) business days.
- 3) All computerized programs which would enable a person to access and review the records described in this Section or the use of any storage media to meet the retention requirements of this Section shall be approved by the SNGA.
- 4) All indexes, books, programs, record layouts, manuals, formats, instructions, file descriptions, and similar materials shall be submitted and on file with the SNGA.

M) Job Responsibilities.

- 1) Gaming operation agents job responsibilities shall include:
 - a) Ensuring that prohibited transactions pursuant to Title 31 do not occur;

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- b) Properly recording Title 31 transactions when applicable;
 - c) Observing all procedures to prevent the circumvention of Title 31 requirements;
 - d) Being familiar with what is considered a suspicious transaction; and making a diligent effort to identify and report suspicious transactions; and
 - e) In relation to the gaming operation agent's job duties and the gaming operation, the gaming operation agent shall have knowledge of Title 31 and related internal control standards and procedures.
- 2) Compliance Officer agent's job responsibilities shall include:
- a) Ensure that Title 31 procedure manuals and documentation are current and available to gaming operation agents for reference when needed;
 - b) Ensure an effective training program is implemented and maintained;
 - c) Maintain an effective system of internal control relative to Title 31;
 - d) Review and evaluate Title 31 for exceptions and areas of non-compliance, including internal audit and independent accountant findings; and
 - e) Maintain independence from the generation and recording of Title 31 transactions.
 - f) Receive CTRs, SARs, MTLs, MIL's, and any other supporting document from gaming departments from all monitoring areas;
 - g) Review all documents for compliance with Title 31 and related regulations and MICS;
 - h) Determine and document the extent of missing information and make reasonable attempts to obtain any missing information;
 - i) Conduct annual risk assessment to determine gaming operation's high-risk transactions;
 - j) Document exceptions and forward to appropriate personnel;
 - k) Review and sign CTRs and SARs; and
 - l) Maintain copies of CTRs, SARs and original MTLs in chronological order.

N) Training Program.

- 1) A comprehensive written Title 31 training program shall be established by the gaming operation and maintained to instruct employees as to the requirements of Title 31, the financial transaction reporting requirements, and the gaming operations system of internal control.
- 2) A training coordinator or designee shall oversee the training program.
- 3) Records shall be maintained to document when training was provided, the gaming operation agents receiving the training, and the content of the training session.
- 4) Gaming operation agents shall receive and pass a comprehensive training before they are permitted to function in any capacity that may include Title 31 reporting, record keeping, and compliance.
- 5) Additional Title 31 training for these employees shall be provided annually.
- 6) Training shall include, but is not limited to:
 - a) Presenting materials such as a copy of Title 31, CTR, SAR, Title 31 transaction guidelines, MTL, etc., and any appropriate procedure manuals;
 - b) Reviewing and explaining the purpose, use and completion requirements of each Title 31 document and record and how they are used;

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- c) Explaining prohibited transactions, loggable transactions, reportable transactions and suspicious transactions;
- d) Reviewing duties, responsibilities and procedures associated with each gaming operation agent's position;
- e) Explaining the procedures for safe-keeping deposits, if applicable;
- f) Reviewing the definition of a patron and "established patron," also known as "known patron" and when established patron information on file may be used on a CTR; and
- g) Explaining the consequences of noncompliance with Title 31.

Section 130. Internal Audit Standards

A) Internal audit personnel.

- 1) Internal audit personnel perform audit functions 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 the Nation's gaming operations.
- 2) For all 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.
- 3) The internal audit personnel shall report directly to the SNGA.

B) Audits.

- 1) Internal audit personnel shall perform audits of all major gaming areas of the gaming operation. The following shall be reviewed at least annually:
 - a) Bingo, including but not limited to, bingo card control, payout procedures, and currency reconciliation process;
 - b) Pull tabs, including but not limited to, statistical records, winner verification, perpetual inventory, and accountability of sales versus inventory;
 - c) Card games, including but not limited to, card games operation, currency exchange procedures, skill transactions, and count procedures;
 - d) Keno, including but not limited to, game write and payout procedures, sensitive key location and control, and a review of keno auditing procedures;
 - e) Pari-mutual wagering, including write and payout procedures, and pari-mutual auditing procedures;
 - f) 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;

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- g) Gaming machines, including but not limited to, jackpot payout and gaming machine fill procedures, gaming machine drop/count unannounced testing of weigh scale and weigh scale interlace, 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 or other SNGA defined critical media and duplication procedures, and compliance with MICS procedures for gaming machines that accept currency or coin(s) and issue cash-out vouchers or gaming machines that do not accept currency or coin(s) and do not return currency or coin(s);
 - h) 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;
 - i) Drop and Count, to include observations of the table games drop standards, soft count room personnel, table game soft count standards, financial instrument storage component drop standards, financial instrument storage component count standards, gaming machine drop key control standards, financial instrument storage component release keys, financial instrument storage component content keys, financial instrument component storage rack keys, table game drop key control standards, drop box release keys, drop box storage rack keys, drop box content keys, gaming machine computerized key system, table games computerized keys security systems, emergency drop procedures, and computer applications;
 - j) Information technology functions, including review for compliance with information technology standards;
 - k) Complimentary service or item, including but not limited to, procedures whereby complimentary service items are issued, authorized, and redeemed;
 - l) Title 31 Standards, including reports of transaction in currency, proper identification, record retention, suspicious activity reports, compliance program and training programs to determine compliance by performing observations, inquires, and examination of documentation;
 - m) Accounting including examining accounting records maintained in accordance with GAAP, gross gaming revenue computations, currency protection, wide area progressive payouts, cash-out vouchers, credit, write-off credit, maintenance and preservation of books, records, and documents. Including random transaction samples, personnel interviews, observation and review of statistical analysis; and
 - n) Surveillance, including the general surveillance system, bingo, card games, progressive card and table games, keno, pari-mutuel, table games, gaming machines, cage and vault, fills and credits, currency and coin, change booths, image retention, video library log, malfunction log, and surveillance logs and audit of persons authorized in accordance with SNGA surveillance policy.
- 2) Any other internal audits as required by the SNGA.

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- 3) In addition to the observation and examinations performed under paragraph (B)(1) of this Section, follow-up observations and examinations shall be performed to verify management has taken corrective action regarding all instances of noncompliance cited by internal audit. The verification shall be performed within six (6) months following the date of notification.
- 4) Whenever possible, internal audit observations shall be performed on an unannounced basis (i.e., without the gaming operation agents being forewarned that their activities shall be observed).

C) Documentation.

- 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.
- 2) The internal audit department shall operate with audit programs, which, at a minimum, address the TICS. 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.

D) Reports.

- 1) Reports documenting audits performed shall be maintained by the SNGA.
- 2) Such audit reports shall include the following information:
 - a) Audit objectives;
 - b) Audit procedures and scope;
 - c) Findings and conclusions;
 - d) Recommendations, if applicable; and Management's response.
- 3) Final Reports:
 - a) One final audit report shall be maintained as permanent record of SNGA to include working papers.
 - b) One final audit report shall be maintained at SNGA and available to the NIGC upon request to include working papers.
 - c) One final report shall be prepared for the External Auditing firm. The report shall be prepared 30 days prior to the end of the fiscal year.
 - d) One final audit report shall be given to gaming operation management.

E) Material exceptions. All material exceptions resulting from internal audit work shall be investigated and resolved with the results of such being documented and retained for five (5) years.

- 1) Internal Audit shall investigate material exceptions within 6 months of the initial findings.
- 2) SNGA shall investigate material exceptions found in the initial yearly internal audit report.

F) Role of management.

- 1) Internal audit findings shall be reported to management.
- 2) Management shall be required to respond to internal audit findings stating corrective measures to be taken to avoid recurrence of the audit exception within one calendar month of the report being delivered to management.

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- 3) Such management responses shall be included in the internal audit report that shall be delivered to management, the SNGE Board, SNGA, or other entity designated by the SNGE Board.
- 4) Internal audit guidelines, in connection with the internal audit testing pursuant to paragraph (B) (1) of this Section, the SNGA shall develop recommended Internal Audit Guidelines, which shall be available upon request.

Section 131. External Audit Standards

- A)** An independent certified public accountant (CPA) shall be engaged to perform “Agreed- Upon Procedures” to verify that the gaming operation is in compliance with internal control standards or with a SNGA approved variance.
- 1) Gaming operations shall submit RFP for external audit services.
 - a) In no case shall a CPA firm or parties related to that firm be retained to perform the external audit for a period of more than five years.
 - b) Any CPA firm who has performed the external audit for a period of five years shall be eligible to bid again to provide the service for a period not to exceed two years.
 - c) SNGA shall review and have input on the selection of the CPA firm.
- B) The CPA shall report** on each event and procedure discovered that does not, in their opinion, satisfy the minimum standards or any SNGA approved variance.
- 1) The CPA shall report its findings to the Nation, SNGA, and gaming operation management within 100 days of the gaming operation's fiscal year end.
 - 2) The Nation shall submit two copies of the report to the NIGC within 110 days of the gaming operation's fiscal year end.
 - a) This regulation is intended to communicate the SNGA position on the minimum agreed-upon procedures to be performed by the CPA. 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.”
 - 3) 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.
- C) The CPA shall perform** the Agreed-Upon Procedures in accordance with the following:
- 1) As a prerequisite to the evaluation of the gaming operation's internal control systems, the CPA shall obtain and review an organization chart depicting:
 - a) Segregation of functions and responsibilities;
 - b) A description of the duties and responsibilities of each position shown on the organization chart; and

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- c) A current detailed narrative description of the gaming operation's procedures that demonstrate compliance.
 - 2) Complete the CPA, NIGC, and MICS Compliance checklists or other comparable testing procedures.
 - a) The CPA shall complete separate checklists for each gaming revenue center, cage and credit, internal audit, surveillance, information technology and complimentary services or items.
 - b) All questions on each applicable checklist should be completed.
 - c) 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).
 - 3) The CPA shall perform, at a minimum, the following procedures in conjunction with the completion of the checklists:
 - a) Observations of the gaming operation's agents as they perform their duties.
 - b) Interviews of the gaming operations agents who perform relevant procedures.
 - c) Compliance testing of various documents relevant to the procedures.
 - (i) The scope of such testing should be indicated on the checklist where applicable.
 - d) At least one unannounced observation of each of the following:
 - (i) Financial instrument storage component drop;
 - (ii) Table games drop;
 - (iii) Financial instrument storage component count; and
 - (iv) Table games count.
 - e) The AICPA's "Audits of Casinos" guide states that "observations of operations in the casino cage and count room should not be announced in advance."
 - (i) "Unannounced" means that no officers, directors, or gaming operation agents are given advance information regarding the dates or times of such observations.
 - (ii) The CPA should make arrangements with the gaming operation and the SNGA to ensure proper identification of the CPA's personnel and to provide for their prompt access to the count rooms.
 - f) The checklists should provide for drop/count observations, soft drop/count, and financial instrument storage component drop/count and the drop box drop/count.
 - (i) The count room shall not be entered until the count is in process.
 - (ii) 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.
- D) Alternatively, the Nation may engage** a CPA to perform the testing, observations and procedures reflected in paragraphs (C) (1),(2), and (3) of this Section utilizing the Tribal Internal Control Standards (TICS) adopted by the SNGA or approved variance that has received SNGA concurrence.
- 1) Accordingly the CPA shall verify compliance by the gaming operation with the TICS. Should the Tribe elect this alternative, as a prerequisite, the CPA shall perform the following:
 - a) The CPA shall review the TICS to ascertain whether the criteria set forth in the MICS or Commission approved variances are adequately addressed.

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- b) The CPA may utilize personnel of the SNGA to cross-reference the TICS to the MICS, provided the CPA performs a review of the SNGA personnel's work and assumes complete responsibility for the proper completion of the work product.
- 2) The CPA shall report each procedure discovered by or brought to the CPA's attention that the CPA believes does not satisfy paragraph (D) (1) of this Section.

E) Reliance on Internal Auditors.

- 1) The CPA may rely on the work of an internal auditor, to the extent allowed by the professional standards, for the performance of procedures specified in paragraphs (C) (3) (a), (b), and (c) of this Section, and for the completion of the checklists as they relate to the procedures covered therein.
- 2) 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 shall apply Agreed-Upon Procedures to the gaming operation's written assertion:
 - 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 in accord with the CPA, NIGC, and MICS Compliance Checklists or other comparable testing procedures.
 - b) For the internal audit work-papers obtained in paragraph (E)(2)(a) of this Section, on a sample basis, re-perform the procedures included in CPA, NIGC, and 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's sample should comprise a minimum of 3 percent of the procedures 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 re-performance of procedures is performed as follows:
 - (i) 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.
 - (ii) For observations, the CPA should observe the same process as the internal auditor did for the procedure as indicated in their checklist.
 - (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.
 - (iv) Any additional procedures performed at the request of the SNGA or management should be included in the Agreed-Upon Procedures report transmitted to the SNGA.

F) Report Format.

- 1) 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 the TICS and variances

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approved by the SNGA, so long as they provide a level of control that equals or exceeds that of the MICS.

- 2) 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. The SNGA shall provide an example report and letter formats upon request that may be used and contain all of the information discussed below:
 - a) The report shall describe all instances of procedural noncompliance regardless of materiality with the MICS or approved variations, and all instances where the SNGA regulations do not comply with the MICS.
 - (i) 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.
 - (ii) For every instance of noncompliance noted in the CPA's agreed-upon procedures report, the following shall be included:
 - (1) The citation of the applicable MICS for which the instance of noncompliance was noted; and
 - (2) A narrative description of the noncompliance, including the number of exceptions and sample size tested.

G) Report Submission Requirements.

- 1) The CPA shall prepare a report of the findings for the Nation, SNGA, and gaming operations management within 100 days of the gaming operation's fiscal year end. The Nation shall submit two (2) copies of the report to the NIGC within 110 days of the gaming operation's fiscal year end. This report should be provided, in addition to any other reports required, to the Commission.
- 2) Gaming operations shall provide the State of Oklahoma with one copy of the financial audit for sites with Compact games.
- 3) The CPA should maintain the work-papers supporting the report for a minimum of five years. Digital storage is acceptable. The SNGA may request access to these work-papers at their discretion.

H) CPA, NIGC, and MICS Compliance Checklists. In connection with the CPA testing, pursuant to 25 CFR § 542.3(f) and as referenced therein, the SNGA shall provide the CPA the MICS Compliance Checklists upon request.

Section 132. Licensing Standards

A) Background investigations.

- 1) The SNGA shall conduct a background investigation on individuals involved in the Nation's gaming to determine if the individual poses a threat to the public interest, the effective

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- regulation of gaming, creates or enhances the dangers of unsuitable, unfair, or illegal practices and methods and activities in the conduct of the Nation's gaming.
- 2) The SNGA shall require and review an individual's criminal history, credit history, civil history, fingerprints, prior activities, reputation, habits, and associations.
 - 3) The SNGA shall require, at a minimum, the following information from all license applicants:
 - a) Full name;
 - b) Other names used (alias, oral, written);
 - c) Fingerprints;
 - d) Social security number(s);
 - e) Date of birth;
 - f) Place of birth;
 - g) Citizenship;
 - h) Gender;
 - i) Current photograph;
 - j) All languages spoken or written; and
 - k) Current and previous five (5) years:
 - (i) Physical address (residential and business);
 - (ii) Driver's license number(s);
 - (iii) Detailed employment history; and
 - (iv) Business history to include ownership interests.
 - l) Five (5) individual references address and telephone number;
 - m) Existing and previous relationships (including ownership interests):
 - (i) Any Indian Tribe; and
 - (ii) Business relationships with any gaming industry.
 - n) Regulatory and licensing agencies address and telephone number for which the applicant has filed an application for an occupational permit or license;
 - o) Court dispositions for all felony and misdemeanor charges; and
 - p) Any other information the SNGA deems relevant.
 - 4) The SNGA shall create an Investigative Report noting the steps taken, information gained, potential problem areas, and relevant disqualifying information.
 - 5) The SNGA shall keep confidential the identity of each individual interviewed in the course of the investigation, other than disclosure as required under Tribal, Federal, and State law.
 - 6) If the SNGA determines that an individual poses a threat to the public interest, the effective regulation of gaming, creates or enhances the dangers of unsuitable, unfair, or illegal practices, methods and activities in the conduct of the Nation's gaming, the SNGA shall not license that individual, and such individual shall not be employed by the SNGE Board, SNGA, gaming operations, or gaming vendors.
 - 7) For a Key Employee or Primary Management Official who is hired to work at the Nation's gaming operation or for any other individual required to have a gaming license authorized by this

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ordinance, the SNGA shall forward to the NIGC a completed application for employment and conduct the background investigation and make the suitability determination.

- 8) The Nation's gaming operations shall not continue to employ as a Key Employee or Primary Management Official an individual who does not have a gaming license within 90 days of his/her date of hire.
- 9) No individual required by this ordinance to have a license shall assume the duties of his or her office or employment prior to receiving an appropriate license from the SNGA.
- 10) The SNGA shall retain applications for licensing and reports of background investigations for not less than three (3) years from the date of termination of employment.

B) License application.

- 1) The following notice shall be placed on the SNGA gaming license application form:
 - a) "In compliance with the Privacy Act of 1974, the following information is provided: Solicitation of the information on this form is authorized by 25 U.S.C. 2701 et seq. The purpose of the requested information is to determine the eligibility of individuals to be granted a gaming license. The information will be used by the Tribal gaming regulatory authorities and by the National Indian Gaming Commission (NIGC) members and staff who have need for the information in the performance of their official duties. The information may be disclosed by the Tribe or the NIGC to appropriate Federal, Tribal, State, local, or foreign law enforcement and regulatory agencies when relevant to civil, criminal or regulatory investigations or prosecutions or when pursuant to a requirement by a tribe or the NIGC in connection with the issuance, denial, or revocation of a gaming license, or investigations of activities while associated with a tribe or a gaming operation. Failure to consent to the disclosures indicated in this notice will result in a tribe's being unable to license you for a primary management official or key employee position."
 - b) "The disclosure of your Social Security Number (SSN) is voluntary. However, failure to supply a SSN may result in errors in processing your application."
- 2) The following additional notice shall be placed on the SNGA gaming license application form:
 - a) "A false statement on any part of your license application may be grounds for denying a license or the suspension or revocation of a license. Also, you may be punished by fine or imprisonment (U.S. Code, Title 18, Section 1001)."
- 3) The SNGA shall notify, in writing, existing license applicants who have not completed an application containing the notices set forth above that they shall either:
 - a) Complete a new application form that contains both the Privacy Act and false statement notices; or b. Sign a statement that contains the Privacy Act and false statement notices and consent to the routine uses described in that notice.

C) Granting a Gaming License.

- 1) If, within a thirty (30) day period after the NIGC receives an investigative report, the NIGC notifies the SNGA that it has no objection to the issuance of a license application filed by a Key Employee or a Primary Management Official, the SNGA may issue a license to such applicant. SNGA shall provide a second notice to the NIGC that a permanent license has been granted.

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- 2) The SNGA shall respond to a request for additional information from the NIGC concerning a license applicant who is the subject of a report. Such a request shall suspend the 30-day period under paragraph (1) of this Section until the NIGC receives the additional information.
- 3) If, within the thirty (30) day period described above, the NIGC provides the SNGA with a statement itemizing objections to the issuance of a license to a license applicant for whom the SNGA has provided an application and investigative report to the NIGC, the SNGA shall reconsider the application, taking into account the objections itemized by the NIGC. The SNGA shall make the final decision whether to issue a license to such applicant.
- 4) If, after the issuance of a gaming license, the SNGA receives from the NIGC or any other source reliable information indicating that a Key Employee or a Primary Management Official may no longer meet the eligibility determination pursuant to SNGO, the SNGA shall suspend such license. The SNGA shall notify the licensee in writing of the suspension and the proposed revocation.
- 5) The SNGA shall set a hearing on a proposed revocation of such license in accordance with regulations promulgated hereunder and notify the licensee of a time and a place for a hearing on the proposed revocation of such license.
- 6) After a revocation hearing, the SNGA shall decide to revoke or to reinstate a gaming license. The SNGA shall notify the Board, licensee, and NIGC of its decision.

D) Facility licensing.

- 1) The SNGA shall issue a separate license to each place, facility, or location on Indian lands where Class II and/or Class III gaming is conducted under the SNGO a minimum of once every three (3) years.
- 2) The SNGA shall specify the form, conditions and content for the application for such licenses, which shall be submitted by the SNGE Board or gaming operations.
- 3) The initial application shall include, at a minimum, the following:
 - a) a legal description of the lands where on the facility is located, and a certification that said premises constitute "Indian lands" as specified in the Indian Gaming Regulatory Act; and
 - b) a provision identifying the environmental, health, and public safety standards with which the facility shall comply, and a certification that the facility is in compliance therewith.
- 4) Each subsequent application for the renewal of such facility license shall identify any changes or additions to said legal description and applicable environmental, health, and safety standards, and shall include current certifications of compliance therewith.
- 5) The SNGA shall only issue such licenses if the applications therefore include the required information and certifications and such further conditions as the Commission shall have specified.

E) Vendor Licensing.

- 1) The SNGE Board and gaming operations shall not conduct business with, provide payment, and receive goods/services with any vendor who has not obtained the appropriate SNGA license or registration.
- 2) The SNGA shall distribute a SNGA Approved Vendor List on a regular basis.

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3) The license and registration will expire every two years.

F) Suitability criteria.

- 1) The SNGA shall establish suitability standards and criteria for licensing the following:
 - a) Individuals;
 - b) Employees;
 - c) Vendors; and
 - d) Gaming facilities.

G) Licensing fees.

- 1) The SNGA may set and charge a reasonable fee to cover its expenses involved in the licensing and background investigation process.
- 2) If a vendor has to have an international background check conducted, the vendor will be required to pay the additional cost of the background check.
- 3) The background fee will be reflective of the country issuing background results.

H) SNGA badge.

- 1) All individuals shall wear, in plain view, the SNGA-issued badge at all times while conducting business at the gaming facility.
- 2) The SNGA badge shall contain, at a minimum, the following:
 - a) Individual's first name;
 - b) Individual's photograph;
 - c) Unique identification number;
 - d) SNGA seal; and
 - e) Expiration date.
- 3) Individuals not wearing their SNGA-issued badge in plain view shall not be allowed to conduct business at any Seminole Nation gaming facility.

I) Appeal.

- 1) Any individual or vendor who has adverse action taken against their gaming license may appeal such determination to the SNGA under regulations promulgated by the SNGA.
- 2) After a hearing, the SNGA shall make a determination on the status of the gaming license.
- 3) The SNGA's determination shall be final and shall not be subject to further appeal or review.

Section 133. Regulatory Fees

A) Seminole Nation (SNGA).

- 1) Employee Licensing Fee Schedule.
 - a) Employee Key Gaming License Fee:

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Activity	When	Payroll Deduct	Payment in Full
New Employee	Upon Hire	\$50.00 Deducted 1 st two (2) pay periods	\$100.00
Renewal	Once Every 2 Years	\$32.50 deducted the 1 st two (2) pay periods	\$65.00
Expired Badge	Renewal	Deduction amount and pay period schedule will be based on the amount owed	\$5 per day expired
Replacement Badge	Replacement	\$20.00 Deducted (1) one pay period	\$20.00

2) Vendor Licensing Fee Schedule.

- a) New Gaming Vendor Fee
 - (i) Gaming Vendor Company Fee \$8,000
 - (ii) Gaming Principal/Technicians Fee \$500
- b) Renewal Gaming Vendor Fee Schedule:
 - (i) No Machines \$2,000
 - (ii) 0-50 Machines \$3,000
 - (iii) 51-100 Machines \$5,000
 - (iv) 101-150 Machines \$8,000
 - (v) 151-Above Machines \$10,000
 - (vi) Renewal Principals/Technicians Fee \$500
- c) Gaming Related Vendor
 - (i) \$1-\$50,000 of anticipated business transacted \$3,000
 - (ii) \$50,001-\$100,000 of anticipated business transacted \$4,000
 - (iii) \$100,001-Above of anticipated business transacted \$5,000
 - (iv) \$0-24,999 \$800
 - (v) Principal/Technician of anticipated business transacted \$400
- d) Non-Gaming Vendor
 - (i) \$25,000-\$50,000 \$600
 - (ii) \$50,001-\$100,000 \$1,000
 - (iii) \$100,001-Above \$2,000
 - (iv) \$0-24,999 \$500
 - (v) Principal/Technician Fee \$150
- e) Registered Vendors
 - (i) Less than \$25,000 and less than 3 time use in a year No Fee

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B) Facility Licensing

- 1) Tier C Facility Fee \$60,000 for 3 years
- 2) Tier B Facility Fee \$40,000 for 3 years
- 3) Tier A Facility Fee \$20,000 for 3 years

C) Federal (NIGC)

- 1) NIGC Fees:
 - a) Due Date – Quarterly (12/31, 03/31, 6/30, 9/30)

D) State (OSF).

- 1) Annual Oversight Fee.
 - a) Due Date – Annually on June 30 of every year paid in advance on a fiscal year basis.
 - b) Amount – Thirty-five Thousand Dollars (\$35,000)
- 2) Covered Game Revenues Fee.
 - a) Due Date – Monthly on the 20th of every month for revenues received by the Nation in the preceding month.
 - b) Amount –
 - (i) Class III electronic amusement, bonanza-style bingo, and instant bingo Adjusted Gross Revenues received by the Nation in a calendar year:
 - (1) Four percent (4%) of first Ten Million Dollars (\$10,000,000)
 - (2) Five percent (5%) of the next Ten Million Dollars (\$10,000,000)
 - (3) Six percent (6%) of all subsequent adjusted gross revenues
 - (ii) Ten Percent (10%) of monthly net win of player’s pool from which prizes are paid for nonhouse-banked card games. The Nation is entitled to keep an amount equal to state payments from the common pool as part of its games operational costs.

Section 134. Regulatory Reports

A) Seminole Nation (SNGE).

- 1) Accounting:
 - a) Financial Reports (to include Check Register, Reconciliation Reports, Credit Card Statements):
 - (i) Due Date – 15th of following month
 - b) Cashier Variances:
 - (i) Due Date – 15th of following month
 - c) Gaming Machine Vendor Revenue Share:
 - (i) Due Date – 8th of following month
 - d) State Payments (G3 & G4 Form):
 - (i) Due Date – 15th of the month (G3 Form) and 20th of the month (G4 Form)
 - e) NIGC Fees:
 - (i) Due Date – Quarterly (12/31, 03/31, 06/30, 09/30)
 - f) NIGC Worksheet:
 - (i) Due Date – Quarterly (12/31, 03/31, 06/30, 09/30)

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- a) Gaming Machine Count (to include total Class II and total Class III):
 - (i) Due Date – 15th of the month
 - b) Gaming Machine Master Inventory (Slot Master):
 - (i) Due Date – 15th of the month
 - c) Floor Plan:
 - (i) Due Date – 15th of the month
 - d) Gaming Machine Statistical (Actual to Theoretical variance & investigations):
 - (i) Due Date – 15th of month
 - e) Game Install/Change/Removal: Due Date – Prior to Implementation for SNGA approval
- 3) Table Games:
- a) Table/Card Game Count (Number of tables on floor broken down by game type):
 - (i) Due Date – 15th of the month
 - b) Floor Plan:
 - (i) Due Date – 15th of the month
 - c) Game Install/Change/Removal:
 - (i) Due Date – Prior to Implementation for SNGA approval
- 4) I.T.:
- a) Server Room Access List:
 - (i) Due Date – 10th of month
 - b) User Access and Permissions:
 - (i) Due Date – 10th of the month
- 5) Marketing:
- a) Complimentary Report:
 - (i) Due Date – 15th of the following month
 - b) Promotions:
 - (i) Due Date – 10th of the previous month
 - c) Tournaments:
 - (i) Due Date – Prior to Implementation for SNGA approval
- 6) Security:
- a) Ban and Eviction Listing:
 - (i) Due Date – Bi-Weekly (Friday)
 - b) Security Report:
 - (i) Due Date – 10th of the month
- 7) H.R.:
- a) Employee Listing:
 - (i) Due Date – 10th of the month
 - b) Organizational Chart:
 - (i) Due Date – Upon Revision
 - c) Job Descriptions:
 - (i) Due Date – Upon Revision

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- d) Employee Hires/Transfers/Terminations (Shall include reason for Termination):
 - (i) Due Date – Within 7 calendar days of event
- 8) SNGE Board or Gaming Operations:
 - a) DOJ Gambling Device Registration:
 - (i) Due Date – January 1
 - b) Contracts:
 - (i) Due Date – Prior to Execution for SNGA approval
 - c) Annual Financial/Agreed Upon Procedures (AUP) Audit:
 - (i) Due Date – 110 days from end of Fiscal Year
 - d) Prize Claim:
 - (i) Due Date – 48 hours of Filing
 - e) Tort Claim:
 - (i) Due Date – 48 hours of Filing
 - f) Insurance Policies:
 - (i) Due Date – Approved Revision
 - g) Emergency Access Plan:
 - (i) Due Date – Approved Final/Revision
- B) Federal (NIGC).**
 - 1) NIGC Fees:
 - a) Due Date – Quarterly (12/31, 03/31, 6/30, 9/30)
 - 2) NIGC Worksheet:
 - a) Due Date – Quarterly (12/31, 03/31, 6/30, 9/30)
 - 3) Annual Financial/Agreed Upon Procedures (AUP) Audit:
 - a) Due Date – 110 days from end of Fiscal Year
 - 4) DOJ Gambling Device Registration:
 - a) Due Date – January 1
- C) State (OMES).**
 - 1) Compact Gaming Machine Inventory:
 - a) Due Date – Quarterly (03/31, 6/30, 9/30, 12/31)
 - 2) Annual Financial Audit:
 - a) Due Date – 30 days of Completion
 - 3) Prize Claim:
 - a) Due Date – 48 hours of Filing
 - 4) Tort Claim:
 - a) Due Date – 48 hours of Filing
 - 5) Insurance Policies:
 - a) Due Date – Approved Revision
 - 6) State Payment:
 - a) Due Date – 15th of the month (G3 Form) and 20th of the month (G4 Form)
 - 7) Emergency Access Plan:

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- a) Due Date – Approved Final/Revision
- 8) Organizational Chart:
 - a) Due Date – Approved Final/Revision

Section 135. Gaming Records

- A) Records required** to be maintained in accordance with Tribal, Federal, and State regulations shall be made available for inspection by the SNGA for no less than five (5) years from date generated.
- B) Records** may be maintained either manually or electronically.
- C) Documents may be scanned or directly stored** to an unalterable storage medium under the following conditions:
 - 1) The storage medium shall contain the exact duplicate of the original document.
 - 2) All documents stored on the storage medium shall be maintained with a detailed index containing the gaming operation department and date. This index shall be available upon request by the SNGA.
 - 3) Upon request and adequate notice by the SNGA, hardware (terminal, printer, etc.) shall be made available in order to perform auditing procedures.
 - 4) Controls shall exist to ensure the accurate reproduction of records up to and including the printing of stored documents used for auditing purposes.

Section 136. Gaming Contracts

- A) Notwithstanding** any other provisions of these TICS and SNGO, without first obtaining the approval by written resolution of the SNGE Board and gaming operations shall have no power to enter into any contract or agreement:
 - 1) For the management, by any individual not having the status of an employee of the SNGE Board, of any game, gaming facility, or any portion thereof under the jurisdiction of the Nation and requiring the approval of the NIGC;
 - 2) For the construction or purchase of buildings or any other improvements to real property or buildings thereon exceeding three million dollars (\$3,000,000.00);
 - 3) With any other Indian tribe or its agency, or any unit of federal, state, tribal or local government, except for the routine provision of utilities, including but not limited to water, sewer, electrical and other goods and services related to the gaming operations including but not limited to marketing, transportation, lodging, and distribution;
 - 4) Granting any individual a possessory interest in real property;
 - a) Which, by its terms, violates the Nation's gaming laws, the regulations of the SNGA or the NIGC, the Indian Gaming Regulatory Act or other applicable federal law;
 - 5) Which contains any provision purporting to waive the Nation's sovereign immunity or which purports to subject the Nation to the jurisdiction of any tribal, state, or federal court unless:
 - a) Such waiver and consent to suit is limited to claims only arising from acts or omissions of the Nation which breach the contract;

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- b) Enforcement under such contract is limited to injunctive relief or to actual contract damages against the Nation limited to specifically identified security or assets within the control of the SNGE Board or gaming operations not to exceed the lesser of the value of the contract or three million dollars (\$3,000,000.00), provided that such security or asset shall not include any property held in trust by the United States on behalf of the Nation;
 - c) Such consent to suit is limited to courts of the Seminole Nation; and
 - d) The contract is expressly approved by legal counsel as to its form and contains such other conditions or limitation not inconsistent with this regulation.
- B) All SNGE Board and gaming operations contracts** shall be submitted to the SNGA for review and approval prior to execution.
- C) Management Contracts.**
- 1) Gaming Management contracts shall be subject to NIGC approval.
 - 2) Each individual and entity having a direct financial interest and/or management responsibility for a management contract shall not:
 - a) Be an elected member of the Nation; or
 - b) Been or subsequently is convicted of any felony or gaming offense; or
 - c) Knowingly and willfully provided materially important false statements or information to the SNGA or the Nation or has refused to comply with or meet licensing regulations; or
 - d) Been determined to be an individual whose prior activities, criminal record if any, or reputation, habits, and associations pose a threat to the public interest or to the effective regulation and control of gaming, or create or enhance the dangers of unsuitable, unfair, or illegal practices, methods, and activities in the conduct of gaming or the carrying on of the business and financial arrangements incidental thereto; or
 - e) Attempt to unduly interfere or influence for its gain or advantage any decision or process of tribal government relating to the gaming activity.
- D) Any contract or action of the SNGE Board or gaming operations** which by its terms violates any provision of these TICS shall be null, void, and unenforceable in its entirety including any provision for arbitration therein.

Section 137. SNGA Approval Process

A) Outlined below is the SNGA Approval Process for the following documents:

Document/Item	Deadline for Submission: SNGA Approval	SNGE Board Resolution/Motion Required	SNGA Approval Authority
Contracts (Excluding Addendums)	10 Day Prior to Execution	Yes	Chief Gaming Regulator
Software Systems	20 Days Prior to Implementation	Yes	Commissioners
Policies and Procedures	20 Days Prior to Implementation	Yes	Commissioners
TICS Waiver	20 Days Prior to Implementation	No	Chief Gaming Regulator

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Policies and Procedures Waiver	10 Days Prior to Implementation	No	Chief Gaming Regulator
Gaming Machine Install/Removal/Change	20 Days Prior to Activity Taking Place	No	SNGA Compliance Manager or Chief Gaming Regulator
Server Maintenance	20 Days Prior to Activity Taking Place	No	SNGA Compliance Manager or Chief Gaming Regulator
Waiver Request (Other than Policies & Procedures)	48 Hours Prior to Activity Taking Place	No	Chief Gaming Regulator
Slot Management System Install/Removal/Change	3 Months Prior to Install/ 20 Days Prior to Removal or Change	No	Chief Gaming Regulator
Promotions	10th of Month for the Upcoming Month	No	SNGA Compliance Manager or Chief Gaming Regulator
Intent to Do Business (ITDB)	14 Days Prior to Accepting Good/Services & Paying out Funds	No	Licensing Manager or Chief Gaming Regulator
Personnel Action Form (New Hire/Transfer)	10 Days Prior to Hire or Transfer	No	Licensing Manager or Chief Gaming Regulator

- B) Please note the above items require written SNGA approval PRIOR to implementation or execution.
 C) All other requests that are not listed in above schedule, which may include but not limited to; i.e. live radio remotes, handouts etc., will require a 5 day notification to the SNGA prior to the event.

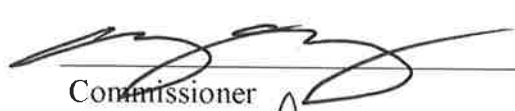
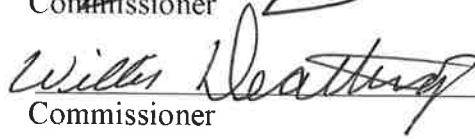
Section 138. Patron Dispute Standards

- A) The SNGE Board or gaming operations** shall adopt and implement policies and procedures for resolving patron disputes against the gaming facilities, its employees, or management contractor involving prize and/or tort claims.
- B) Such policies and procedures shall**, at a minimum, be consistent with any applicable legal requirements.
- C) The maximum amount of damages** payable for any tort claim for individual injury or property damage shall be limited to liability insurance coverage maintained by the gaming facility which shall, at a minimum, be consistent with any applicable Tribal requirements.
- D) The maximum amount payable** for any prize claim shall be the amount of the prize which the claimant establishes he/she was entitled to be awarded.

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- E) **Notices explaining the procedure and time limitation** with respect to making a prize or tort claim shall be prominently posted in the gaming facility. The gaming facility shall make readily available pamphlets containing the prize and tort claim procedures to all patrons and shall provide such pamphlet to a claimant within five (5) calendar days of the filing of such claim.

APPROVED AND EFFECTIVE THIS 13th DAY OF JUNE, 2016.

	6/13/16
Commissioner	Date
	6/13/16
Commissioner	Date
_____	_____
Commissioner	Date