

CONFEDERATED TRIBES GAMING COMMISSION



INTERNAL CONTROL STANDARDS FOR CLASS II GAMING

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Section 1 Definitions NIGC § 543.2

The definitions in this section apply to all sections of these Tribal Internal Controls (TICS) unless otherwise noted.

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

Actual Cash Value. The amount equal to the replacement cost for all prizes. (Also known as market value)

Agent. A Surveillance Employee licensed by the Confederated Tribes Gaming Commission (CTGC), to make decisions or perform assigned tasks or actions on behalf of the Surveillance Department. *Also See Team Member definition*

Automated payout. Payment issued by a machine.

Base Amount. The starting amount of a progressive jackpot initially offered before it increases by game play.

Bill Acceptor. A device that accepts and reads cash by denomination and/or cash-out tickets in order to accurately register customer credits at an electronic gaming machine.

Bill-in-meter. A meter included on an electronic gaming machine that accepts cash and tracks the number of bills put in the machine.

Cage. A secure work area within the gaming operation for cashiers, which may include a storage area for the gaming operation bankroll.

Card Game. A game in which the gaming operation is not party to wagers and receives compensation in the form of a rake-off, a time buy-in or other fee or payment from a player for the privilege of playing.

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

Cashless system. A system that performs cashless transactions and maintains records of those cashless transactions.

Cashless transaction. A movement of funds electronically from one component to another, such as to or from a patron deposit account.

Chair. The Chair of the National Indian Gaming Commission.

Chips. A cash substitution, in various denominations of a non-metal or partly metal representation of value, issued by the gaming operation and approved by the CTGC used for wagering.

Class II gaming. Means as defined in 25 U.S.C. 2703(7)(A)

- (1) The game of chance commonly known as Bingo or lotto (whether or not electronic, computer or other technologic aids are used) when players:
 - (A) Play for prizes with cards bearing numbers or other designations;
 - (B) Cover numbers or designations when objects, similarly numbered or designated, are drawn or electronically determined; and
 - (C) Win the game by being the first person to cover a designated pattern on such cards;
- (2) If played in the same location as bingo or lotto, pull-tabs, punch boards, tip jars, instant bingo, and other games similar to bingo;
- (3) Nonbanking card games that:
 - (A) State law explicitly authorizes, or does not explicitly prohibit, and are played legally anywhere in the state; and
 - (B) Players play in conformity with state laws and regulations concerning hours, periods of operation and limitations on wagers and pot sizes;

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 25 CFR Part 547.

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

Complimentary services and items. Services and items provided at no cost, or at a reduced cost, to a patron at the discretion of an authorized Team Member on behalf of the gaming operation. Services and items may include, but are not limited to, travel, lodging, food, beverages, or entertainment expenses.

Confederated Tribes Gaming Commission (CTGC). The Tribal gaming regulatory authority (TGRA), authorized by Tribal Law CLUSITC 5-2-7 to regulate Class II and Class III gaming on Tribal Lands pursuant to the Indian Gaming Regulatory Act.

Controlled Keys. Those keys considered sensitive to the operation of gaming that includes the keys identified in these standards, and therefore, require strict control over custody and issuance.

Count. The act of counting and recording the drop and/or other funds. Also, the total funds counted for a particular game, EGM (player interface), shift, or other period.

Count room. A secured restricted room where the cash and cash equivalents from gaming machines, or other games are transported and a count is performed.

Count Room Equipment. Any and all tools, equipment, required uniforms and accessories that are required for the performance of a count.

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.

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

Dedicated camera. A video camera that continuously records a specific activity.

Drop. The act of removing drop boxes from tables or gaming machines and transporting them to the count room or authorized secured area.

Drop box. A locked container in which cash or cash equivalents are placed at the time of a transaction, typically used in card games, and electronic gaming machines.

Drop proceeds. The total amount of financial instruments removed from drop boxes and financial instrument storage components.

Exception report. A listing of occurrences, transactions or items that fall outside a predetermined range of acceptability.

EGM (Electronic gaming machine)/player interface. The terminal device of a gaming system that directly allows player interaction or participation in a gaming activity.

Financial instrument. Any tangible item of value tendered in Class II game play, including, but not limited to bills, coins, vouchers, and coupons.

Financial instrument storage component (Drop box). Any component that stores financial instruments, such as a drop box, but typically used in connection with EGM's (player interfaces).

Game Server. An electronic selection device, utilizing a random number generator.

Gaming Activity. Any process related to the operation of a game, including play, surveillance, security, revenue collection, accounting for, reporting and auditing of the results produced.

Gaming Area. Any approved location at the gaming facility designated for the operation of a game.

Gaming Facility. The buildings and grounds located on the Tribe's land and any property

that is used by the Tribe in connection with gaming, including any property used to store gaming equipment, supplies or records.

Gaming Operation. A business entity owned by the Tribe for the conduct of any gaming activity in any gaming establishment and that is licensed by the CTGC.

Gaming System. Any system used to conduct gaming on an electronic gaming machine or technological aid used to conduct gaming activities, inclusive of any and all support systems (both hardware and software)

Gaming Station. Any table, counter or electronic gaming machine EGM (player interface) designated for the acceptance of a wager.

Gaming promotion. Any promotional activity or award that requires game play as a condition of eligibility and any promotional give-a-way involving chance.

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).

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).

Governmental Accounting Standards Board (GASB). Generally accepted accounting principles used by state and local governments.

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.

Internal Auditor. Auditor(s) that are independent of gaming operations with respect to the departments subject to audit. Internal auditor(s) report directly to the Tribe, CTGC, audit committee, or other entity designated by Tribe.

Kiosk. A device capable of redeeming vouchers and/or wagering credits or initiating electronic transfers of money to or from a patron deposit account or issuing/redeeming cash or cash equivalents.

Linked Progressive Systems. Electronic gaming machines, networked that connect two or more casino gaming machines whether in-house (LAN) or networked with other gaming jurisdictions, involving a common progressive jackpot(s) for participating players.

Manual payout. Any non-automated payout.

MICS. Minimum internal control standards of NIGC § 543

Monitoring and Control System (MCS). An on-line system to monitor electronic gaming machines through secure transmissions of data including, but not limited to, detecting, logging and reporting designated game events, collecting meter and financial data and security information.

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.

NIGC. National Indian Gaming Commission

Patron. A person who is a customer or guest of the gaming operation and may interact with a Class II game. Also may be referred to as a “player.”

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

Player Tracking System. A system typically used in gaming departments that can record the gaming activity of individual patrons.

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

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.

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

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.

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

Surveillance system. A system of video cameras, monitors, recorders, video printers, switches, selectors, and other equipment used for surveillance.

SICS (System of Internal Control Standards). An overall operational framework for a gaming

operation that incorporates principles of independence and segregation of function, and is **comprised of written policies, procedures**, and standard practices based on overarching regulatory standards specifically designed to create a system of checks and balances to safeguard the integrity of a gaming operation and protect its assets from unauthorized access, misappropriation, forgery, theft, or fraud.

Team Member (TM). An Employee authorized by the gaming operation, as approved by the Confederated Tribes Gaming Commission (CTGC), to make decisions or perform assigned tasks or actions on behalf of the gaming operation.

Tier A. Gaming operations with annual gross gaming revenues of more than \$3 million but not more than \$8 million.

Tier B. Gaming operations with annual gross gaming revenues of more than \$8 million but not more than \$15 million.

Tier C. Gaming operations with annual gross gaming revenues of more than \$15 million.

TGRA. See Confederated Tribes Gaming Commission (CTGC).

TICS. Tribal Internal Control Standards established by the CTGC that are at least as stringent as the standards set forth in NIGC 25 CFR § 543

TRCR. Three Rivers Casino Resort.

Vault. A secure area where cash and cash equivalents are stored.

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

Voucher 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 coupon

Section 2 Compliance NIGC § 543.3

- (A) ***Tribal Internal Controls.*** The CTGC is required to establish and must implement TICS that provide a level of control that equals or exceeds the applicable standards set forth NIGC MICS 25 CFR NIGC 543.3(b)
- (1) The CTGC may establish and implement additional controls in accordance with tribal ordinance that exceed but do not conflict with NIGC MICS. NIGC 543.3(a)
 - (2) The CTGC shall, in accordance with the Tribal Gaming Ordinance, determine when and to what extent revisions are necessary to ensure compliance with NIGC MICS. NIGC 543.3(b)(1)
 - (3) The CTGC shall establish deadlines for compliance with these TICS and shall ensure compliance with those deadlines as set forth by the NIGC.
 - (4) TICS promulgated pursuant to this part are not required to be submitted to the NIGC. NIGC 543.3(g)
- (B) ***System of Internal Control Standards/Policies & Procedures.*** Each gaming operation must develop a SICS/P&P's, as approved by the CTGC, that implements the standards reflected in this document. NIGC 543.3(c)
- (C) ***TICS Extension Process for Casino Operations***
- (1) The casino operation that is unable to be in compliance with any standard set forth herein by the effective deadlines established by the CTGC may request an extension.
 - (2) In order to receive an extension, the casino operation must:
 - (a) Prove to the CTGC that the operation is unable to comply substantially with an internal control standard(s) contained in this document;
 - (b) Provide a plan to implement the internal control standard within a reasonable time frame; and
 - (c) Provide for a process that will achieve adequate control until compliance with the internal control standard can be achieved.
 - (d) Upon approval, the CTGC may at its discretion allow the gaming operations to have an additional six (6) months to come into compliance with the TICS. NIGC 543.(b)(2)
 - (3) *New gaming operations.* All casino operations that commence after the effective date of this document inclusive of any additions/revisions, shall comply with this document before commencement of operations. NIGC 543.3(c)(2)
- (D) ***Determination of tier.*** NIGC 543.3(f)
- (1) The determination of tier level will be made based upon the annual gross gaming revenues indicated within the gaming operation's audited financial statements. For new operations determination of tier level will be made based on forecasted income. NIGC 543.3(f)(1)
 - (2) Gaming operations moving from one tier to another will have nine (9) months from the date of the independent certified public accountant's audit report to achieve compliance with the requirements of the new tier. The CTGC may extend the deadline by an additional six (6) months, at their discretion given sufficient

grounds and provided that written notice is provided by Operations to the CTGC no later than 30 days prior to the expiration of the nine (9) month period. **NIGC 543.3(f)(2)**

- (3) Upon approval, the CTGC must provide written notice to the National Indian Gaming Commission, no later than two weeks before the expiration of the nine month period of any extension granted in relation to any NIGC MICS. **NIGC 543.3(f)(2)**

(E) *Violations and/or Infractions.*

- (1) Violations and/or infractions of the CTGC Regulations, MICS/TICS/SICS may result in action as provided according to CTGC Rules and Regulations.
- (2) This section shall apply equally to individual employees and to the casino operation. Nothing contained herein or any civil penalties imposed hereunder shall preclude any criminal prosecution, which may result from a violation of the standards in this document.

(F) *NIGC Enforcement of Commission MICS.* **NIGC 543.3(h)**

- (1) The CTGC is required to establish and implement TICS pursuant to paragraph 25 CFR 543.3(b). Each gaming operation is then required, pursuant to 25 CFR 543.3(c), to develop SICS that implements the TICS. Failure to comply may subject the tribal operator of the gaming operation, or the management contractor, to penalties under 25 U.S.C. 2713. **NIGC 543.3(h)(1)**
- (2) Enforcement action by the NIGC will not be initiated under 25 CFR 543.3 without first informing the tribe and the CTGC of deficiencies in the TICS or absence of SICS for its gaming operation and allowing a reasonable period of time to address such deficiencies. Such prior notice and opportunity for corrective action are not required where the threat to the integrity of the gaming operation is immediate and severe. **NIGC 543.3(h)(2)**

Section 3 Small and Charitable Gaming Operations NIGC § 543.4

- (A) ***Small gaming operations.*** This part does not apply to small gaming operations provided that: NIGC 543.4(a)
- (1) The CTGC permits the operation to be exempt from this part; NIGC 543.4(a)(1)
 - (2) The annual gross gaming revenue of the operation does not exceed \$3 million; and NIGC 543.4(a)(2)
 - (3) The CTGC develops, and the operation complies with, alternate procedures that: NIGC 543.4(a)(3)
 - (a) Protect the integrity of games offered; NIGC 543.4(a)(3)(i)
 - (b) Safeguard the assets used in connection with the operation; and NIGC 543.4(a)(3)(ii)
 - (c) Create, prepare and maintain records in accordance with Generally Accepted Accounting Principles. NIGC 543.4(a)(3)(iii)
- (B) ***Charitable gaming operations.*** This part does not apply to charitable gaming operations provided that: NIGC 543.4(b)
- (1) All proceeds are for the benefit of a charitable organization; NIGC 543.4(b)(1)
 - (2) The CTGC permits the charitable organization to be exempt from this part; NIGC 543.4(b)(2)
 - (3) The charitable gaming operation is operated wholly by the charitable organization's agents; NIGC 543.4(b)(3)
 - (4) The annual gross gaming revenue of the charitable operation does not exceed \$3 million; and NIGC 543.4(b)(4)
 - (5) The CTGC develops, and the charitable gaming operation complies with, alternate procedures that: NIGC 543.4(b)(5)
 - (a) Protect the integrity of the games offered; NIGC 543.4(b)(5)(i)
 - (b) Safeguard the assets used in connection with the gaming operation; and NIGC 543.4(b)(5)(ii)
 - (c) Create, prepare and maintain records in accordance with Generally Accepted Accounting Principles. NIGC 543.4(b)(5)(iii)
- (C) ***Independent operators.*** Nothing in this section exempts gaming operations conducted by independent operators for the benefit of a charitable organization. NIGC 543.4(c)

Section 4 Applying to use an alternate standard NIGC § 543.5**(A) CTGC approval.** NIGC 543.5(a)

- (1) The CTGC may approve an alternate standard (variance) from those required by this part if the CTGC has determined that the alternate standard will achieve a level of security and integrity sufficient to accomplish the purpose of the standard it is to replace. NIGC 543.5(a)(1)
- (2) Variance Process for TRCR Operation
 - (a) The Casino may apply for a variance to these standards for their operation if the variance will achieve at least the same level of control as the standard the variance is to replace.
 - (b) For each standard, for which the casino operations seeks a variance, it shall submit to the CTGC a written request signed by authorized management on casino letterhead, that shall include the following:
 - (i) A detailed explanation supporting why the casino operation is seeking a variance.
 - (ii) A detailed description of the variance in procedural format; and
 - (iii) An explanation of how the variance achieves a level of controls sufficient to accomplish the purpose of the standard it is to replace.
 - (c) A gaming operation may implement an alternate standard upon CTGC approval subject to the NIGC Chair's decision pursuant to paragraph (A)(3) of this section.
- (3) For each enumerated standard for which the CTGC approves an alternate standard that may not comply specifically with those standards promulgated by the NIGC. The CTGC shall submit to the Chairman of the NIGC, within 30 days a detailed report, which must include the following: NIGC 543.5(a)(2)
 - (a) An explanation of how the alternate standard achieves a level of security and integrity sufficient to accomplish the purpose of the standard it is to replace, with the documentation submitted by the TRCR and used by the CTGC in its determination and authorization of the alternate standard prescribed; and NIGC 543.5(a)(2)(i)
 - (b) The alternate standard as approved and the record on which it is based. NIGC 543.5(a)(2)(ii)
- (4) In the event that the CTGC or the CTCLUSI's tribal government chooses to submit an alternate standard request directly to the NIGC Chair for joint government to government review, the CTGC or CTCLUSI tribal government may do so without the approval requirement set forth in paragraph (A)(1) of this section. NIGC 543.5(a)(3)

(B) Chair review. NIGC 543.5(b)

- (1) The Chair may approve or object to an alternate standard approved by the CTGC. NIGC 543.5(b)(1)
- (2) If the Chair approves the alternate standard, the TRCR may continue to use it as authorized by the CTGC. NIGC 543.5(b)(2)
- (3) If the Chair objects, the operation may no longer use the alternate standard and must follow the relevant MICS set forth in 25 CFR 543. NIGC 543.5(b)(3)
- (4) Any objection by the Chair must be in writing and provide reasons that the alternate standard, as approved by the CTGC, does not provide a level of security

or integrity sufficient to accomplish the purpose of the standard it is to replace.

NIGC 543.5(b)(4)

- (5) If the Chair fails to approve or object in writing within 60 days after the date of receipt of a complete submission, the alternate standard is considered approved by the Chair. The Chair may, upon notification to the CTGC, extend this deadline an additional 60 days. **NIGC 543.5(b)(5)**

- (c) ***Appeal of Chair decision.*** A CTGC may appeal the Chair's decision pursuant to 25 CFR chapter III, subchapter H. **NIGC 543.5(c)**

Section 5 **NIGC § 543.6 [Reserved]**

Section 6 **NIGC § 543.7 [Reserved]**

Section 7 Bingo NIGC § 543.8

- (A) **Controls.** Procedures must be established and implemented, as approved by the CTGC, by the appropriate department(s) of the gaming operation to meet the requirements of this section.
- (B) **Supervision.** Supervision must be provided as needed for bingo operations by a TM(s) with authority equal to or greater than those being supervised. NIGC 543.8(a)
- (C) **Bingo cards.** NIGC 543.8(b)
- (1) Physical bingo card inventory controls must address the placement of orders, receipt, storage, issuance, removal, and cancellation of bingo card inventory to ensure that: NIGC 543.8(b)(1)
 - (a) The bingo card inventory can be accounted for at all times; and NIGC 543.8(b)(1)(i)
 - (b) Bingo cards have not been marked, altered, or otherwise manipulated. NIGC 543.8(b)(1)(ii)
 - (2) **Receipt from supplier.** NIGC 543.8(b)(2)
 - (a) When bingo card inventory is initially received from the supplier, it must be inspected (without breaking the factory seals, if any), counted, inventoried, and secured by an authorized TM. NIGC 543.8(b)(2)(i)
 - (b) Bingo card inventory records must include the date received, quantities received, and the name of the individual conducting the inspection. NIGC 543.8(b)(2)(ii)
 - (3) **Storage.** NIGC 543.8(b)(3)
 - (a) Bingo cards must be maintained in a secure location, accessible only to authorized TM's, and with surveillance coverage adequate to identify persons accessing the storage area. NIGC 543.8(b)(3)(i)
 - (4) **Issuance and returns of inventory.** NIGC 543.8(b)(4)
 - (a) Controls must be established for the issuance and return of bingo card inventory. Records signed by the issuer and recipient must be created under the following events: NIGC 543.8(b)(4)(i)
 - (i) Issuance of inventory from storage to a staging area; NIGC 543.8(b)(4)(i)(A)
 - (ii) Issuance of inventory from a staging area to the cage or sellers; NIGC 543.8(b)(4)(i)(B)
 - (iii) Return of inventory from a staging area to storage; and NIGC 543.8(b)(4)(i)(C)
 - (iv) Return of inventory from cage or seller to staging area or storage. NIGC 543.8(b)(4)(i)(D)
 - (5) **Cancellation and removal.** NIGC 543.8(b)(5)
 - (a) Bingo cards removed from inventory that are deemed out of sequence, flawed, or misprinted and not returned to the supplier must be cancelled to ensure that they are not utilized in the play of a bingo game. Bingo cards that are removed from inventory and returned to the supplier or cancelled must be logged as removed from inventory. NIGC 543.8(b)(5)(i)
 - (b) Bingo cards associated with an investigation must be retained intact outside of the established removal and cancellation policy. NIGC 543.8(b)(5)(ii)
 - (6) **Logs.** NIGC 543.8(b)(6)
 - (a) The inventory of bingo cards must be tracked and logged from receipt until use or permanent removal from inventory. NIGC 543.8(b)(6)(i)

- (b) The bingo card inventory record(s) must include: **NIGC 543.8(b)(6)(ii)**
 - (i) Date; **NIGC 543.8(b)(6)(ii)(A)**
 - (ii) Shift or session; **NIGC 543.8(b)(6)(ii)(B)**
 - (iii) Time; **NIGC 543.8(b)(6)(ii)(C)**
 - (iv) Location; **NIGC 543.8(b)(6)(ii)(D)**
 - (v) Inventory received, issued, removed, and returned; **NIGC 543.8(b)(6)(ii)(E)**
 - (vi) Signature or initials and TM ID number of the TM performing transaction; **NIGC 543.8(b)(6)(ii)(F)**
 - (vii) Signature or initials and TM ID number of the of TM performing the reconciliation; **NIGC 543.8(b)(6)(ii)(G)**
 - (viii) Any variance; **NIGC 543.8(b)(6)(ii)(H)**
 - (ix) Beginning and ending inventory; and **NIGC 543.8(b)(6)(ii)(I)**
 - (x) Description of inventory transaction being performed. **NIGC 543.8(b)(6)(ii)(J)**

- (D) **Bingo card sales. NIGC 543.8(c)**
 - (1) TM's who sell bingo cards must not be the sole verifier of bingo cards for prize payouts. **NIGC 543.8(c)(1)**
 - (2) Manual bingo card sales: In order to adequately record, track, and reconcile sales of bingo cards, the following information must be documented: **NIGC 543.8(c)(2)**
 - (a) Date; **NIGC 543.8(c)(2)(i)**
 - (b) Shift or session; **NIGC 543.8(c)(2)(ii)**
 - (c) Number of bingo cards issued, sold, and returned; **NIGC 543.8(c)(2)(iii)**
 - (d) Dollar amount of bingo card sales; **NIGC 543.8(c)(2)(iv)**
 - (e) Signature, initials, or identification number of the TM preparing the record; and **NIGC 543.8(c)(2)(v)**
 - (f) Signature, initials, or identification number of an independent TM who verified the bingo cards returned to inventory and dollar amount of bingo card sales. **NIGC 543.8(c)(2)(vi)**
 - (3) Bingo card sale voids must be processed in accordance with the rules of the game and established controls that must include the following: **NIGC 543.8(c)(3)**
 - (a) Patron refunds; **NIGC 543.8(c)(3)(i)**
 - (b) Adjustments to bingo card sales to reflect voids; **NIGC 543.8(c)(3)(ii)**
 - (c) Adjustment to bingo card inventory; **NIGC 543.8(c)(3)(iii)**
 - (d) Documentation of the reason for the void; and **NIGC 543.8(c)(3)(iv)**
 - (e) Authorization for all voids. **NIGC 543.8(c)(3)(v)**
 - (4) Class II gaming system bingo card sales. In order to adequately record, track and reconcile sales of bingo cards, the following information must be documented from the server (this is not required if the system does not track the information, but system limitation(s) must be noted): **NIGC 543.8(c)(4)**
 - (a) Date; **NIGC 543.8(c)(4)(i)**
 - (b) Time; **NIGC 543.8(c)(4)(ii)**
 - (c) Number of bingo cards sold; **NIGC 543.8(c)(4)(iii)**
 - (d) Dollar amount of bingo card sales; and **NIGC 543.8(c)(4)(iv)**
 - (e) Amount in, amount out and other associated meter information. **NIGC 543.8(c)(4)(v)**

(E) Bingo Draw. NIGC 543.8(d)

- (1) Controls must be established and procedures implemented to ensure that all eligible objects used in the conduct of the bingo game are available to be drawn and have not been damaged or altered. Verification of physical objects must be performed by two TM's before the start of the first bingo game/session. At least one of the verifying TM's must be a supervisory TM or independent of the bingo games department. **NIGC 543.8(d)(1)**
- (2) Where the selection is made through an electronic aid, certification in accordance with 25 CFR 547.14 is acceptable for verifying the randomness of the draw and satisfies the requirements of paragraph (d)(1) of this section. **NIGC 543.8(d)(2)**
- (3) Controls must be established and procedures implemented to provide a method of recall of the draw, which includes the order and identity of the objects drawn, for dispute resolution purposes. **NIGC 543.8(d)(3)**
- (4) *Verification and display of draw.* Controls must be established and procedures implemented to ensure that: **NIGC 543.8(d)(4)**
 - (a) The identity of each object drawn is accurately recorded and transmitted to the participants. The procedures must identify the method used to ensure the identity of each object drawn. **NIGC 543.8(d)(4)(i)**
 - (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. **NIGC 543.8(d)(4)(ii)**

(F) Prize payout. NIGC 543.8(e)

- (1) Controls must be established and procedures implemented for cash or cash equivalents that address the following: **NIGC 543.8(e)(1)**
 - (a) Identification of the TM authorized (by position) to make a payout; **NIGC 543.8(e)(1)(i)**
 - (b) Predetermined payout authorization levels (by position); and **NIGC 543.8(e)(1)(ii)**
 - (c) Documentation procedures ensuring separate control of the cash accountability functions. **NIGC 543.8(e)(1)(iii)**
- (2) *Verification of validity.* **NIGC 543.8(e)(2)**
 - (a) Controls must be established and procedures implemented to verify that the following is valid for the game in play prior to payment of a winning prize: **NIGC 543.8(e)(2)(i)**
 - (i) Winning card(s); **NIGC 543.8(e)(2)(i)(A)**
 - (ii) Objects drawn; and **NIGC 543.8(e)(2)(i)(B)**
 - (iii) The previously designated arrangement of numbers or designations on such cards, as described in 25 U.S.C. 2703(7)(A). **NIGC 543.8(e)(2)(i)(C)**
 - (b) At least two TM's must verify that the card, objects drawn, and previously designated arrangement were valid for the game in play. **NIGC 543.8(e)(2)(ii)**
 - (c) Where an automated verification method is available, verification by such method is acceptable. **NIGC 543.8(e)(2)(iii)**
- (3) *Validation/Verification.* **NIGC 543.8(e)(3) & 543.8(e)(4)**
 - (a) For manual payouts, at least two TM's must determine the validity of the claim and verify that the winning pattern has been achieved on the winning card prior to the payment of a prize. **NIGC 543.8(e)(3)(i) & 543.8(e)(4)(i)**

- (b) A computer validation/verification system may serve as one of the verifying/validating employees, but may not substitute for a required supervisory or management authorization/signature. **NIGC 543.8(e)(3)(i) & 543.8(e)(4)(i)**
- (c) For automated payouts, the system may serve as the sole validation/verification that the winning pattern has been achieved on the winning card for the claim. **NIGC 543.8(e)(3)(ii) & 543.8(e)(4)(ii)**
- (4) **Authorization and signatures. NIGC 543.8(e)(5)**
 - (a) At least two TM's must authorize, sign, and witness all manual prize payouts above \$1,200, or a lower threshold as authorized by management and approved by the CTGC. **NIGC 543.8(e)(5)(i)**
 - (b) Manual prize payouts above the following threshold (or a lower threshold, as authorized by management and approved by CTGC) must require one of the two signatures and verifications to be a supervisory or management employee independent of the operation of Class II Gaming System bingo: **NIGC 543.8(e)(5)(ii)**
 - (i) \$5,000 for a Tier A facility; **NIGC 543.8(e)(5)(ii)(A)**
 - (ii) \$10,000 at a Tier B facility; **NIGC 543.8(e)(5)(ii)(B)**
 - (iii) \$20,000 for a Tier C facility; or **NIGC 543.8(e)(5)(ii)(C)**
 - (iv) \$50,000 for a Tier C facility with over \$100,000,000 in gross gaming revenues. **NIGC 543.8(e)(5)(ii)(D)**
 - (c) The predetermined thresholds, whether set at the MICS/TICS level or lower, must be authorized by management, approved by the CTGC, documented, and maintained. **NIGC 543.8(e)(5)(iii)**
 - (d) A Class II gaming system may substitute for one authorization/signature verifying, validating or authorizing a winning card, but may not substitute for a supervisory or management authorization/signature. **NIGC 543.8(e)(5)(iv)**
- (5) **Payout records, including manual payout records, must include the following information: NIGC 543.8(e)(6)**
 - (a) Date and time; **NIGC 543.8(e)(6)(i)**
 - (b) Amount of the payout (alpha & numeric for EGM (player interface) payouts); and **NIGC 543.8(e)(6)(ii)**
 - (c) Bingo card identifier or EGM (player interface) identifier. **NIGC 543.8(e)(6)(iii)**
 - (d) Manual payout records must also include the following: **NIGC 543.8(e)(6)(iv)**
 - (i) Game name or number; **NIGC 543.8(e)(6)(iv)(A)**
 - (ii) Description of pattern covered, such as cover-all or four corners; **NIGC 543.8(e)(6)(iv)(B)**
 - (iii) Signature of all, but not less than two, TM's involved in the transaction; **NIGC 543.8(e)(6)(iv)(C)**
 - (iv) For override transactions, verification by a supervisory or management member independent of the transaction; and **NIGC 543.8(e)(6)(iv)(D)**
 - (v) Any other information necessary to substantiate the payout. **NIGC 543.8(e)(6)(iv)(E)**
- (G) **Cash and cash equivalent controls. NIGC 543.8(f)**
 - (1) Cash or cash equivalents exchanged between two persons must be counted independently by at least two TM's and reconciled to the recorded amounts at the end of each shift or session. Unexplained variances must be documented and maintained. Unverified transfers of cash or cash equivalents are prohibited. **NIGC**

543.8(f)(1)

- (2) Procedures must be implemented to control cash or cash equivalents based on the amount of the transaction. These procedures must include documentation by shift, session, or other relevant time period of the following: **NIGC 543.8(f)(2)**
 - (a) Inventory, including any increases or decreases; **NIGC 543.8(f)(2)(i)**
 - (b) Transfers; **NIGC 543.8(f)(2)(ii)**
 - (c) Exchanges, including acknowledging signatures or initials; and **NIGC 543.8(f)(2)(iii)**
 - (d) Resulting variances. **NIGC 543.8(f)(2)(iv)**
- (3) Any change to control of accountability, exchange, or transfer requires that the cash or cash equivalents be counted and recorded independently by at least two TM's and reconciled to the recorded amount. **NIGC 543.8(f)(3)**

(H) *Technologic aids to the play of bingo (Class II gaming systems).*

- (1) *Controls* must be established and procedures implemented, as approved by the CTGC, to safeguard the integrity of technologic aids to the play of bingo during installations, operations, modifications, removal and retirements. Such procedures must include the following: **NIGC 543.8(g)**
 - (a) Any Class II gaming vendor supplying gaming systems or their components for purchase, lease, or any other use at a gaming facility licensed by the CTGC, must submit a completed vendor license application and licensure fee to the CTGC. The vendor must receive a vendor license from the CTGC, prior to the sale, lease or delivery of any gaming system or their components.
 - (b) Operations Management must ensure that all new and revised Class II gaming vendor hardware and software agreements/contracts contain language requiring the vendor to provide certification from a CTGC approved independent testing laboratory that all hardware and software is in compliance with the most recent version of 25 CFR part 547 and applicable sections of 25 CFR 543. And that the agreement/contract is contingent upon compliance with laws, tribal internal controls, regulations and policies in the jurisdiction where business activity is conducted. The above requirements are applicable to all the goods and/or services the vendor is providing.
 - (c) Copies of all gaming vendor agreements/contracts must be provided to the CTGC.
- (2) *Shipping and receiving.* **NIGC 543.8(g)(1)**
 - (a) A communication procedure must be established between the supplier, the gaming operation, and the CTGC to properly control the shipping and receiving of all software and hardware components. Such procedures must include: **NIGC 543.8(g)(1)(i)**
 - (i) Notification of pending shipments must be provided to the CTGC by the gaming operation; **NIGC 543.8(g)(1)(i)(A)**
 - (ii) Certification in accordance with 25 CFR part 547; **NIGC 543.8(g)(1)(i)(B)**
 - (iii) Notification from the supplier to the CTGC, or the gaming operation as approved by the CTGC, of the shipping date and expected date of delivery. The shipping notification must include: **NIGC 543.8(g)(1)(i)(C)**
 1. Name and address of the supplier; **NIGC 543.8(g)(1)(i)(C)(1)**

2. Description of shipment; **NIGC 543.8(g)(1)(i)(C)(2)**
 3. For EGM's (player interfaces): a serial number; **NIGC 543.8(g)(1)(i)(C)(3)**
 4. For software: software version and description of software; **NIGC 543.8(g)(1)(i)(C)(4)**
 5. Method of shipment; and **NIGC 543.8(g)(1)(i)(C)(5)**
 6. Expected date of delivery. **NIGC 543.8(g)(1)(i)(C)(6)**
- (iv) Vendors/suppliers of gaming software and hardware must comply with all the requirements contained in the CTGC's "Shipping Instructions for Vendors of Class II Hardware/Software" policy.
1. The CTGC will provide copies of the shipping policy to all class II vendors licensed by the CTGC, and any updates to that policy as needed.
- (b) Procedures must be implemented by the gaming operation, as approved by the CTGC, for the exchange of Class II gaming system components for maintenance and replacement. **NIGC 543.8(g)(1)(ii)**
- (c) Class II gaming system components must be shipped in a secure manner to deter unauthorized access. **NIGC 543.8(g)(1)(iii)**
- (d) The Gaming operation, must receive and a member of the CTGC must verify all Class II gaming system components against the shipping notification. **NIGC 543.8(g)(1)(iv)**
- (i) No one shall break the seal on any delivery of an EGM (player interface), component nor remove it from the shipping container without the physical presence and authorization of an of the CTGC.
- (e) The CTGC must receive all game play software packages, and verify the contents against the shipping notification. **NIGC 543.8(g)(1)(iv)**
- (f) The gaming operation must maintain a documented inventory of Class II gaming system components that includes: receipt, storage, implementation and either the destruction or return to vendor of such components.
- (g) Documentation, as required in paragraph (3)(a) above, **regarding new installations**, must be sent to the CTGC at least fourteen (14) days in advance. Documentation **regarding moves/modifications** must be sent to the CTGC at least seven (7) days in advance
- (3) *Access credential control methods.* **NIGC 543.8(g)(2)**
- (a) Controls must be established to restrict access to the Class II gaming system components, as set forth in the Information Technology Section of these Standards. **NIGC 543.8(g)(2)(i)**
- (4) *Recordkeeping and audit processes.* **NIGC 543.8(g)(3)**
- (a) The gaming operation must maintain the following records, as applicable, related to installed game servers and EGM's (player interfaces): **NIGC 543.8(g)(3)(i)**
 - (i) Date placed into service, date of moves, date of modifications; **NIGC 543.8(g)(3)(i)(A)**
 - (ii) Actual date made available for play or removed from service; **NIGC 543.8(g)(3)(i)(B)**
 - (iii) Vendor; **NIGC 543.8(g)(3)(i)(C)**
 - (iv) Software version; **NIGC 543.8(g)(3)(i)(D)**
 - (v) Serial number; **NIGC 543.8(g)(3)(i)(E)**
 - (vi) Game title (theme name); **NIGC 543.8(g)(3)(i)(F)**

- (vii) Asset and/or location number; **NIGC 543.8(g)(3)(i)(G)**
- (viii) Seal number; and **NIGC 543.8(g)(3)(i)(H)**
- (ix) Initial meter reading. **NIGC 543.8(g)(3)(i)(I)**
- (x) Type of action (i.e. removal of game, theme change etc.)
- (xi) Designation of in-house or wide-area progressive
- (b) Procedures must be implemented for auditing such records in accordance with § 543.23, Audit and Accounting. **NIGC 543.8(g)(3)(ii)**
- (5) *System software signature verification.* **NIGC 543.8(g)(4)**
 - (a) Procedures for system software verifications will be created by the CTGC that include comparing signatures generated by the verification programs required by 25 CFR 547.8, to the signatures provided in the independent test laboratory letter for that software version. **NIGC 543.8(g)(4)(i)**
 - (b) A member of the CTGC must perform system software signature verification(s) to verify that only approved software is installed. **NIGC 543.8(g)(4)(ii)**
 - (c) Procedures must be implemented for investigating and resolving any software verification variances by the CTGC. **NIGC 543.8(g)(4)(iii)**
 - (d) Internal audits must be conducted as set forth in the Audit and Accounting Section of these Standards. Such audits must be documented. **NIGC 543.8(g)(4)(iv)**
- (6) *EGM (Player Interface) testing.* **NIGC 543.8(g)(5)**
 - (a) Testing must be completed during the installation process to verify that the EGM (player interface) has been properly installed. This must include testing and documentation of the following, as applicable: **NIGC 543.8(g)(5)(i)**
 - (i) Communication with the Class II gaming system; **NIGC 543.8(g)(5)(i)(A)**
 - (ii) Communication with the accounting system; **NIGC 543.8(g)(5)(i)(B)**
 - (iii) Communication with the player tracking system and accrual of Player points and free play; **NIGC 543.8(g)(5)(i)(C)**
 - (iv) Currency and vouchers to bill acceptor (at least one bill of each denomination accepted by the EGM (player interface) device will be inserted to verify acceptance and proper credit incrementation); **NIGC 543.8(g)(5)(i)(D)**
 - (v) Voucher printing; **NIGC 543.8(g)(5)(i)(E)**
 - (vi) Meter incrementation; **NIGC 543.8(g)(5)(i)(F)**
 - (vii) Pay table, for verification; **NIGC 543.8(g)(5)(i)(G)**
 - (viii) EGM (Player interface) denomination, for verification; **NIGC 543.8(g)(5)(i)(H)**
 - (ix) All buttons, to ensure that all are operational and programmed appropriately; **NIGC 543.8(g)(5)(i)(I)**
 - (x) System components, to ensure that they are safely installed at location; and **NIGC 543.8(g)(5)(i)(J)**
 - (xi) Locks, to ensure that they are secure and functioning. **NIGC 543.8(g)(5)(i)(K)**
 - (b) Testing shall also be conducted for any change made to the gaming system or individual device that meet the following:
 - (i) Change of the game software media
 - (ii) New software downloads/upgrades to game media or for critical components;
 - (iii) Terminal malfunctions;
 - (iv) Ram Clears;

- (v) Changes to device configurations and/or settings critical to game play and/or accounting;
 - (c) A member of the CTGC must be present to perform or verify all required testing of initial installation, moves or modifications to the EGM (player interface). All required testing must be completed prior to the EGM (player interface) made available for play.
- (7) *Display of rules and necessary disclaimers.*
- (a) The CTGC or the operation must verify that all game rules and disclaimers are displayed at all times or made readily available to the player upon request, as required by 25CFR part 547; **NIGC 543.8(g)(6)**
 - (b) The following must at all times be displayed or made readily available to the player upon request: **NIGC 547.16(a)**
 - (i) Game name, rules, and options such as the purchase or wager amount stated clearly and unambiguously;
 - (ii) Denomination;
 - (iii) Instructions for play on, and use of the EGM (player interface) including the functions of all buttons; and
 - (iv) A prize schedule or other explanation, sufficient to allow a player to determine the correctness of all prizes awarded, including:
 - 1. The range and values obtainable for any variable prize;
 - 2. Whether the value of a prize depends on the purchase wager amount; and
 - 3. The means of division of any pari-mutuel prizes; but
 - 4. For Class II Gaming Systems, the prize schedule or other explanation need not state that subsets of winning patterns are not awarded as additional prizes (for example, five in a row does not also pay three in a row or four in a row), unless there are exceptions, which must be clearly stated.
 - (c) *Disclaimers.* The EGM (player interface) must continually display: **NIGC 547.16(b)**
 - (i) “Malfunctions void all prizes and plays” or equivalent; and
 - (ii) “Actual Prizes Determined by Bingo Play. Other Displays for Entertainment Only” or equivalent
 - (d) *Odds notification.* If the odds of winning any advertised top prize exceeds 100 million to one, the EGM (player interface) must display: “Odds of winning the advertised top prize exceeds 100 million to one” of equivalent. **NIGC 547.16(c)**
- (8) *Approval.* CTGC must approve all Class II technologic aids before they are offered for play. **NIGC 543.8(g)(7)**
- (9) *Tech Standard Approval.* The CTGC must verify that all Class II gaming equipment is in full compliance with 25 CFR part 547, Minimum Technical Standards for Gaming Equipment Used With the Play of Class II Games, as certified by an approved independent testing laboratory; and **NIGC 543.8(g)(8)**
- (10) *Guest Disputes.* The gaming operation must establish procedures, as approved by the CTGC, for resolution of Patron (guest) disputes. The gaming operation shall put forth its best effort to resolve player disputes. Procedures must include at a minimum the following: **NIGC 543.8(g)(9)**

- (a) Documentation pertaining to the player dispute pertaining to the EGM (player interface), (i.e. pay table screenshots, bingo card screenshots, cash-out tickets, etc.) This documentation must be maintained and available for review by the CTGC upon request.
 - (b) Should the gaming operation be unable to resolve a player dispute involving winnings equal to or greater than \$500, the gaming operation shall immediately notify the CTGC Director. Follow-up notification should be made via email to the Deputy Director, with copies to the Gaming Inspectors).
 - (i) Gaming operations shall maintain the integrity of the EGM's (player interface's) functionality at the time of the dispute, including placing the EGM out of service, until a member of the CTGC can perform an investigation.
 - (ii) Provide the CTGC with the dispute documentation required in (11)(a) above.
 - (c) Should the gaming operation be unable to resolve a player dispute involving winnings less than \$500, the gaming operation shall inform the player that a complaint may be filed with the CTGC within five (5) days of the dispute, and provide the player with the CTGC contact information including telephone number and regular office hours.
 - (i) Notification should be made via email to the Deputy Director, with cc's to the Gaming Inspectors with the documentation required in (11)(a) above.
 - (ii) Gaming operations shall maintain the integrity of the EGM's (player interface's) functionality at the time of the dispute, if applicable, including placing the EGM out of service, until a member of the CTGC can perform an investigation.
- (I) **Operations.** NIGC 543.8(h)
- (1) *Malfunctions.* Procedures as approved by the CTGC, must be implemented by the gaming operation to investigate, document and resolve malfunctions. Malfunctions not resolved within seventy-two (72) hours must be reported to the CTGC. Such procedures must address the following: NIGC 543.8(h)(1)
 - (a) Determination of the event causing the malfunction; NIGC 543.8(h)(1)(i)
 - (b) Review of relevant records, game recall, reports, logs, surveillance records; NIGC 543.8(h)(1)(ii)
 - (c) Repair or replacement of the Class II gaming component; NIGC 543.8(h)(1)(iii)
 - (d) Verification of the integrity of the Class II gaming component before restoring it to operation; NIGC 543.8(h)(1)(vi)
 - (2) *Removal, retirement and/or destruction.* Procedures as approved by the CTGC, must be implemented by the gaming operation, to retire or remove any or all associated components of a Class II gaming system from operation. Procedures must include the following: NIGC 543.8(h)(2)
 - (a) For EGM's (player interfaces) and components that accept cash or cash equivalents: NIGC 543.8(h)(2)(i)
 - (i) Coordinate with the drop team to perform a final drop; NIGC 543.8(h)(2)(i)(A)
 - (ii) Collect final accounting information such as meter readings, drop and payouts; NIGC 543.8(h)(2)(i)(B)

- (iii) Remove and/or secure any or all associated equipment such as locks, card reader, or ticket printer from the retired or removed component; and **NIGC 543.8(h)(2)(i)(C)**
 - (iv) Document removal, retirement, and/or destruction. **NIGC 543.8(h)(2)(i)(D)**
 - (b) For removal of software components: **NIGC 543.8(h)(2)(ii)**
 - (i) Purge and/or return the software to the license holder; and **NIGC 543.8(h)(2)(ii)(A)**
 - (ii) Document the removal. **NIGC 543.8(h)(2)(ii)(B)**
 - (c) For other related equipment such as blowers, cards, interface cards: **NIGC 543.8(h)(2)(iii)**
 - (i) Remove and/or secure equipment; and **NIGC 543.8(h)(2)(iii)(A)**
 - (ii) Document the removal or securing of equipment. **NIGC 543.8(h)(2)(iii)(B)**
 - (d) For all components: **NIGC 543.8(h)(2)(iv)**
 - (i) Verify that unique identifiers, and descriptions of removed/retired components are recorded as part of the retirement documentation; and **NIGC 543.8(h)(2)(iv)(A)**
 - (ii) Coordinate with the accounting department to properly retire the component in the system records. **NIGC 543.8(h)(2)(iv)(B)**
 - (e) Procedures must be developed and implemented by the gaming operation, as approved by the CTGC to destroy any Class II gaming system components. The gaming operation must notify the CTGC seven (7) days in advance for the destruction of components, including at a minimum, a listing of components to be destroyed and the location/time of destruction. Such procedures must include the following: **NIGC 543.8(h)(2)(v)**
 - (i) Methods of destruction; **NIGC 543.8(h)(2)(v)(A)**
 - (ii) Witness or surveillance of destruction; **NIGC 543.8(h)(2)(v)(B)**
 - (iii) Documentation of all components destroyed; and **NIGC 543.8(h)(2)(v)(C)**
 - (iv) Signatures of TM(s) destroying components attesting to destruction. **5 NIGC 43.8(h)(2)(v)(D)**
- (J) Vouchers. NIGC 543.8(i)**
- (1) The gaming operation must develop and implement voucher controls, as approved by the CTGC. In addition to the applicable control standards of this Section, all voucher control standards in the cage and vault Section must apply and are not limited to controls for the following: **NIGC 543.8(i)(1)**
 - (a) Verify the authenticity of each voucher redeemed. **NIGC 543.8(i)(1)(i)**
 - (b) If the voucher is valid, verify that the patron is paid the appropriate amount. **NIGC 543.8(i)(1)(ii)**
 - (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. **NIGC 543.8(i)(1)(iii)**
 - (d) Retain payment documentation for reconciliation purposes. **NIGC 543.8(i)(1)(iv)**
 - (e) For manual payment of a voucher of \$500 or more, require a supervisory employee to verify the validity of the voucher prior to payment. **NIGC 543.8(i)(1)(v)**
 - (2) Vouchers paid during a period while the voucher system is temporarily out of operation must be marked “paid” by the cashier. **NIGC 543.8(i)(2)**
 - (3) Vouchers redeemed while the voucher system was temporarily out of operation

must be validated as expeditiously as possible upon restored operation of the voucher system. **NIGC 543.8(i)(3)**

- (4) Paid vouchers must be maintained in the cashier's accountability for reconciliation purposes. **NIGC 543.8(i)(4)**
- (5) Unredeemed vouchers can only be voided in the voucher system by supervisory employees. The accounting department will maintain the voided voucher, if available. **NIGC 543.8(i)(5)**

(K) *In-House Progressive Jackpots* CTGC Regulations 6.7

- (1) A meter that shows the amount of the progressive jackpot shall be conspicuously displayed at or near the EGM (player interface) to which the jackpot applies.
- (2) At least once each day, each casino operation shall record the amount shown on each progressive jackpot meter.
- (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 casino operation shall record the jackpot payout number on the sheet or have the number reasonably available.
- (4) Each casino operation shall record the base amount of each progressive jackpot that is offered and provide that information to the CTGC when requested.
- (5) Progressive jackpots maybe limited to an amount that is equal to or greater than the amount of the jackpot when the limit is imposed. A conspicuous notice of the limit shall be placed at or near the game or games to which the limit applies.
- (6) The amount displayed on a progressive jackpot meter shall not be reduced unless:
 - (a) A player wins the jackpot;
 - (b) The progressive jackpot meter is adjusted to correct a malfunction, or to prevent the display of an amount greater than the jackpot limit of the game, and the nature of the adjustment is documented;
 - (c) The incremental amount in excess of the base amount is distributed to another similar progressive jackpot at the gaming facility, and in such case:
 - (i) The distribution is documented;
 - (ii) Any game offering a jackpot to which the incremental amount is distributed requires no additional money be played on a single play to win the jackpot beyond the amount required by the game from which the incremental amount is distributed unless approved by the CTGC; and
 - (iii) The distribution is completed within thirty (30) days after the progressive jackpot is removed from play.
 1. In the event the progressive jackpot amount is transferred to another EGM (player interface), a report must be submitted to the CTGC within seventy-two (72) hours of the transfer taking place that includes:
 - a. The name, date and description of the Machine(s) that was retired;
 - b. The current and accurate retired progressive amounts in excess of the base amount;

- c. The name, date and description of the Machine(s) that the progressive amounts were transferred too.
 - (d) The incremental amount is distributed within ninety (90) days through a concluding contest, tournament or promotion for players participating in a game(s) similar to the game(s) from which the amount is distributed.
 - (i) The gaming operation shall submit a report to the CTGC within seventy-two (72) hours of the award described in (d) above that includes:
 1. The name, date and description of the Machine(s) that was retired;
 2. The current and accurate retired progressive amounts in excess of the base amount;
 3. The date and description of the contest, tournament or promotions that was held to distribute the retired progressive amounts.
 - (e) The Director, upon a showing of exceptional circumstances, approves a reduction, elimination, distribution, or procedure not otherwise described in this Section, which approval is confirmed in writing and consistent with State and Federal requirements.
 - (7) The CTGC shall approve the transfer of progressive amounts in excess of the base amount to other EGM.
 - (8) The gaming operation shall provide the CTGC with all documentation related progressive meter adjustments to correct a malfunction.
- (L) *Wide-Area Progressive Jackpots***
- (1) A meter that shows the amount of the progressive jackpot shall be conspicuously displayed at or near the EGM's to which the jackpot applies.
 - (2) As applicable, the WAP gaming EGM system shall be adequately restricted to prevent unauthorized access.
- (M) *Accessing the interior of any EGM.*** When accessing the interior of an EGM for any reason, the person accessing shall:
- (1) Legibly complete the Machine Entry Authorization Log (MEAL) card which shall be kept in every EGM that notes date, time, reason for entry (i.e. malfunction, reset), and the name and employee ID number of the person accessing.
 - (2) Drop team members are excluded from (L)(1) above while conducting the scheduled drop.
- (N) *All relevant controls from the Information and Technology Section of these Standards will apply.*** NIGC 543.8(j)
- (O) *Revenue Audit.*** Standards for revenue audit of bingo are contained in the Revenue Audit Section of these Standards. NIGC 543.8(k)
- (P) *Variance.*** The gaming operation must establish, as approved by the CTGC, the threshold level at which a variance, including deviations from the mathematical

expectations required by 25 CFR 547.4, will be reviewed to determine the cause. Any such review must be documented. **NIGC 543.8(i)**

- (1) The gaming operation shall report to the CTGC variances involving a cash-handling TM that has an unreconciled overage or shortage of \$100 or more, if the funds have not been located within forty-eight (48) hours. **CTGC Regs 4.10.1(d)(3)**

Section 8 Pull Tabs (This Section is applicable only if the gaming operation elects to offer pull tabs to players) **NIGC § 543.9**

- (A) **Supervision.** Supervision must be provided as needed for pull tab operations and over pull tab storage areas by an TM(s) with authority equal to or greater than those being supervised. **NIGC 543.9(a)**
- (B) **Pull tab inventory.** The gaming operation must establish, as approved by the CTGC, controls and procedures implemented to ensure that: **NIGC 543.9(b)**
- (1) Access to pull tabs is restricted to authorized TM's; **NIGC 543.9(b)(1)**
 - (a) An access list by job title must be provided to the CTGC for approval.
 - (i) The CTGC must be provided a new list for approval anytime additions or deletions are made to the access list.
 - (b) Access to pull tabs within pull tab machines must be documented and requires two authorized TM, one of which is independent of the bingo department.
 - (c) Documentation must include date, time, initials and ID numbers of both authorized TM's, and an explanation of the reason for access.
 - (2) The pull tab inventory is controlled by TM's independent of pull tab sales; **NIGC 543.9(b)(2)**
 - (3) Pull tabs exchanged between TM's are secured and independently controlled; **NIGC 543.9(b)(3)**
 - (4) A perpetual inventory showing the increases or decreases to pull tab inventory must be recorded, tracked, and reconciled; and **NIGC 543.9(b)(4)**
 - (5) Pull tabs are maintained in a secure location, accessible only to authorized TM's, and with surveillance coverage adequate to identify persons accessing the area. **NIGC 543.9(b)(5)**
 - (6) A document log for the issuance of pull tabs, at a minimum, must include the following:
 - (a) Serial number of the pull tabs issued;
 - (b) The roll number or box number;
 - (c) The machine number or specific location;
 - (d) The date a roll or box is issued;
 - (e) Signature and ID number of the person responsible for the inventory control; and
 - (f) Signature and ID number of TM receiving the pull tabs;
- (C) **Pull tab sales.** **NIGC 543.9(c)**
- (1) The gaming operation must establish, as approved by the CTGC, controls and procedures to record, track, and reconcile all pull tab sales and voids. **NIGC 543.9(c)(1)**
 - (2) When pull tab sales are recorded manually, total sales must be verified by a TM independent of the pull tab sales being verified. **NIGC 543.9(c)(2)**
 - (3) No person may have unrestricted access to pull tab sales records. **NIGC 543.9(c)(3)**
- (D) **Winning pull tabs.** **NIGC 543.9(d)**
- (1) The gaming operation must establish, as approved by the CTGC, controls and procedures to record, track, and reconcile all redeemed pull tabs and pull tab payouts. **NIGC 543.9(d)(1)**

- (2) The redeemed pull tabs must be defaced so that they cannot be redeemed for payment again. **NIGC 543.9(d)(2)**
 - (3) Pull tabs that are uniquely identifiable with a machine readable code (including, but not limited to a barcode) may be redeemed, reconciled, and stored by kiosks without the need for defacing, so long as the redeemed pull tabs are secured and destroyed after removal from the kiosk in accordance with the procedures approved by the CTGC. **NIGC 543.9(d)(3)**
 - (4) At least two TM's must document and verify all prize payouts above \$600, or lower threshold as authorized by management and approved by the CTGC. **NIGC 543.9(d)(4)**
 - (a) An automated method may substitute for one verification. **NIGC 543.9(d)(4)(i)**
 - (b) The predetermined threshold must be authorized by management, approved by the CTGC, documented, and maintained. **NIGC 543.9(d)(4)(ii)**
 - (5) Total payout must be calculated and recorded by shift. **NIGC 543.9(d)(5)**
- (E) *Pull tab operating funds.* **NIGC 543.9(e)****
- (1) All funds used to operate the pull tab game must be accounted for and recorded and all transfers of cash and/or cash equivalents must be verified. **NIGC 543.9(e)(1)**
 - (2) All funds used to operate the pull tab game must be independently counted and verified by at least two TM's and reconciled to the recorded amounts at the end of each shift or session. **NIGC 543.9(e)(2)**
- (F) *Statistical records.* **NIGC 543.9(f)****
- (1) Statistical records must be maintained, including (for games sold in their entirety or removed from play) a win-to-write hold percentage as compared to the expected hold percentage derived from the flare for each day, month-to-date and year-to-date. **NIGC 543.9(f)(1)**
 - (2) A manager independent of the pull tab operations must review statistical information when the pull tab deal has ended or has been removed from the floor and must investigate any unusual statistical fluctuations. These investigations must be documented, maintained for inspection, and provided to the CTGC upon request. **NIGC 543.9(f)(2)**
- (G) *Revenue audit.* Standards for revenue audit of pull tabs are contained in the Revenue Audit Section 23 of these Standards. **NIGC 543.9(g)****
- (H) *Variances.* The operation must establish, as approved by the CTGC, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented. **NIGC 543.9(h)****
- (I) *Electronic Pull Tab Equipment.* The gaming operation must establish, as approved by the CTGC, controls and procedures for electronic equipment connected with the play of pull tabs to ensure that:**
- (1) If the electronic equipment contains a bill acceptor, then applicable procedures concerning the drop and count must apply.
 - (2) If the electronic equipment uses a bar code or microchip reader, then the reader

must be tested at least quarterly by a TM independent of the department where pull tabs are maintained and operated to determine that it is correctly reading the bar code or microchip. Such testing must be documented to include date, time, and tester's name, what was tested and, if applicable, what steps were used to repair the malfunction if one occurred.

- (3) If the electronic equipment returns a voucher or a payment slip to the player, then the voucher standards in the EGM (player interface) section must apply.

Section 9 Card Games NIGC § 543.10

- (A) **Controls.** The gaming operation must develop and implement card game rules and control policies and procedures, as approved by the CTGC, for the operation of card games (including games in a tournament format), which shall include but not be limited to the following provisions:
- (1) Game security and protection;
 - (2) Rules for the Card games offered;
 - (3) Opening/closing game procedures;
 - (4) Inspecting new cards;
 - (5) Currency exchanges (currency bets are strictly prohibited);
 - (6) Chip changes/conversions;
 - (7) Chip handling procedures;
 - (8) Permissible wagers;
 - (9) Dispute resolution procedures;
 - (10) Pay and take procedures;
 - (11) Shuffle procedures;
 - (12) Card delivery, placement, inventory controls and cancellation procedures;
 - (13) Rules governing tournament games and qualification requirements must be displayed or be made available to players and shall include but not be limited to:
 - (a) Tournament name;
 - (b) Start date and time;
 - (c) Expected end date, buy-in, re-buys, add-ons, and tips/tokes, etc.;
 - (d) Any wagering requirements (i.e. levels, blinds, antes, pot limits and maximum/minimum credit bets);
 - (e) Any participation restrictions;
 - (f) Any variation from the general game play rules;
 - (g) Prize(s) and/or prize structure and funding source; and
 - (h) Any other information related to the tournament required to ensure the integrity of the game.
- (B) **Supervision.** Supervision must be provided as needed during the card room operations by a TM(s) with authority equal to or greater than those being supervised. NIGC 543.10(a)
- (1) A dealer may function as a supervisor if not dealing the game. NIGC 543.10(a)(2)
- (C) **Exchanges or transfers.** NIGC 543.10(b)
- (1) Exchanges between table banks and the main card room bank (or cage, if a main card room bank is not used) must be authorized by signature and ID number of a supervisor. All exchanges must be evidenced by the use of a lammer unless the exchange of chips, tokens, and/or cash takes place at the table. If table banks are maintained at an imprest level and runners are used for the exchanges at the table, supervisory authorization is required. NIGC 543.10(b)(1)
 - (2) Exchanges from the main card room bank (or cage, if a main card room bank is not used) to the table banks must be verified by the card room dealer and the runner. NIGC 543.10(b)(2)

- (3) Transfers between the main card room bank and the cage must be properly authorized and documented. Documentation must be retained for at least 24 hours.
NIGC 543.10(b)(3)

(D) *Playing cards.* **NIGC 543.10(c)**

- (1) The gaming operation, as approved by CTGC, shall establish and comply with procedures for the inventory control, storage, removal and cancellation of playing cards, which shall include the following:
 - (a) New and used playing cards must be maintained in a secure location, with appropriate surveillance coverage, and accessible only to authorized TM's.
NIGC 543.10(c)(1)
 - (i) A card control log that is a perpetual inventory of the cards in secure storage, shall be maintained by security that documents when cards are received on site and distributed to the card room.
 - (ii) A separate card control log shall be maintained in the card room documenting cards received from secure storage and cards removed from play and transferred to the CTGC for permanent cancellation.
 - (b) Used playing cards that are not to be re-used must be properly cancelled and removed from service to prevent re-use. **NIGC 543.10(c)(2)**
 - (i) Used playing cards shall be maintained in a secure location until cancelled.
 - (ii) The dealer will suite all the cards to be cancelled on the table with a supervisor.
 - (iii) The dealer will put a black line on all four sides of the suited used playing cards, using a permanent black marker, so as to completely mark in one straight line all the card from top to bottom, indicating their cancellation. Used cards shall be cancelled in the above manner and turned into the CTGC for permanent cancellation within seven (7) days.
 - (c) Playing cards associated with an investigation must be retained intact and outside of the established removal and cancellation procedure. **NIGC 543.10(c)(3)**
 - (d) If a casino operation uses plastic cards (not plastic coated) the cards may be used for up to three (3) months if the plastic cards are routinely inspected, and washed or cleaned as necessary.
 - (i) At a minimum each set-up will be cleaned after five (5) days of use, unless it is needed prior to that.
- (2) The gaming Operation shall not order or issue playing cards unless the cards have been approved in writing by the CTGC.
 - (a) Each request for approval shall include artwork depicting the actual card back to be manufactured, including sizes, designs and color;
 - (b) The name and address of the manufacturer; and
 - (c) Any additional information the CTGC requires.
 - (d) Include the name of the gaming operation inscribed on the back of the card.

(E) *Chips and Tokens.*

- (1) The gaming operation shall follow all the appropriate requirements for chip approval, chip specifications, use of chips, chip redemption and discontinuation of

chips as required in the CTGC Regulations.

- (F) **Shill Player.** Casino operations is strictly prohibited from using Shill Players.
- (G) **Standards for reconciliation of card room bank.** Two TM's, one of whom must be a supervisory TM, must independently count the table inventory at the opening and closing of the table and record the following information: **NIGC 543.10(e)**
- (1) Date; **NIGC 543.10(e)(1)**
 - (2) Shift; **NIGC 543.10(e)(2)**
 - (3) Table number; **NIGC 543.10(e)(3)**
 - (4) Amount by denomination; **NIGC 543.10(e)(4)**
 - (5) Amount in total; and **NIGC 543.10(e)(5)**
 - (6) Signatures of both TM's. **NIGC 543.10(e)(6)**
- (H) **Posted rules.** The rules must be displayed or available for patron review at the gaming operation, including rules governing contests, prize payouts, fees, the rake collected, and the placing of antes. **NIGC 543.10(f)**
- (I) **Promotional progressive pots and pools (i.e. "bad beat" jackpots).** **NIGC 543.10(g)**
- (1) All funds contributed by players into the pools must be returned when won in accordance with posted rules, approved by the CTGC and no commission or administrative fee may be withheld. **NIGC 543.10(g)(1)**
 - (a) The payout may be in the form of personal property, such as a car. **NIGC 543.10(g)(1)(i)**
 - (b) A combination of a promotion and progressive pool may be offered. **NIGC 543.10(g)(1)(ii)**
 - (2) The conditions for participating in current card game promotional progressive pots and/or pools must be prominently displayed or available for patron review at the gaming operation. **NIGC 543.10(g)(2)**
 - (3) Individual payouts for card game promotional progressive pots and/or pools that are \$600 or more must be documented at the time of the payout to include the following: **NIGC 543.10(g)(3)**
 - (a) Patron's name; **NIGC 543.10(g)(3)(i)**
 - (b) Date of payout; **NIGC 543.10(g)(3)(ii)**
 - (c) Dollar amount of payout and/or nature and dollar value of any non-cash payout; **NIGC 543.10(g)(3)(iii)**
 - (d) The signature of the TM completing the transaction attesting to the disbursement of the payout; and **NIGC 543.10(g)(3)(iv)**
 - (e) Name of contest/tournament. **NIGC 543.10(g)(3)(v)**
 - (4) If the cash (or cash equivalent) payout for the card game promotional progressive pot and/or pool is less than \$600, documentation must be created to support accountability of the bank from which the payout was made. **NIGC 543.10(g)(4)**
 - (5) Rules governing current promotional pools must be conspicuously posted in the card room and/or available in writing for patron review. The rules must designate: **NIGC 543.10(g)(5)**
 - (a) The amount of funds to be contributed from each pot; **NIGC 543.10(g)(5)(i)**

- (b) What type of hand it takes to win the pool (i.e. what constitutes a “bad beat”;
NIGC 543.10(g)(5)(ii))
- (c) How the promotional funds will be paid out; **NIGC 543.10(g)(5)(iii)**
- (d) How/when the contributed funds are added to the pools; and **NIGC 543.10(g)(5)(iv)**
- (e) Amount/percentage of funds allocated to primary and secondary pools, if applicable. **NIGC 543.10(g)(5)(v)**
- (6) Promotional pool contributions must not be placed in or near the rake circle, in the drop box, or commingled with gaming revenue from card games or any other gambling game. **NIGC 543.10(g)(6)**
- (7) The amount of the pools must be conspicuously displayed in the card room. **NIGC 543.10(g)(7)**
- (8) At least once each day that the game is offered, the posted pool amount must be updated to reflect the current pool amount. **NIGC 543.10(g)(8)**
- (9) At least once each day that the game is offered, TM’s independent of the card room must reconcile the increases to the posted pool amount to the cash previously counted or received by the cage. **NIGC 543.10(g)(9)**
- (10) All decreases to the pool must be properly documented, including a reason for the decrease. **NIGC 543.10(g)(10)**
- (11) Promotional funds removed from the card game must be placed in a locked container. **NIGC 543.10(g)(11)**
 - (a) TM’s authorized to transport the locked container are precluded from having access to the contents keys. **NIGC 543.10(g)(11)(i)**
 - (b) The contents key must be maintained by a department independent of the card room. **NIGC 543.10(g)(11)(ii)**
 - (c) At least once a day, the locked container must be removed by two TM’s, 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. **NIGC 543.10(g)(11)(iii)**
- (J) **Other Standards.** The procedures for collection of the card game drop/rake and promotional progressive jackpot funds and the count there of shall comply with the Drop & Count Section of these Standards.
- (K) **VariANCES.** The casino operation must establish, as approved by the CTGC, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented. **NIGC 543.10(h)**
 - (1) The gaming operation shall report to the CTGC variances involving a cash-handling TM that has an unreconciled overage or shortage of \$100 or more, if the funds have not been located within forty-eight (48) hours. **CTGC Regs 4.10.1(d)(3)**

Section 10 **NIGC § 543.11 [Reserved]**

Section 11 Gaming Promotions and Player Tracking Systems NIGC § 543.12

- (A) **Supervision.** Supervision must be provided as needed for gaming promotions and player tracking by a TM(s) with authority equal to or greater than those being supervised. NIGC 543.12(a)
- (B) **Gaming promotions.** The rules of the gaming promotion must be displayed or made readily available to patron upon request. Gaming promotions rules require CTGC approval prior to implementation of the promotion. Promotional rules must include, but are not limited to, the following: NIGC 543.12(b)
- (1) The rules of play; NIGC 543.12(b)(1)
 - (2) The nature and value of the associated prize(s) or cash award(s); NIGC 543.12(b)(2)
 - (3) Any restrictions or limitations on participant eligibility; NIGC 543.12(b)(3)
 - (4) The date(s), time(s), and location(s) for the associated promotional activity or activities; NIGC 543.12(b)(4)
 - (5) Any other restrictions or limitations, including any related to the claim of prizes or cash awards; NIGC 543.12(b)(5)
 - (6) The announcement date(s), time(s), and location(s) for the winning entry or entries; and NIGC 543.12(b)(6)
 - (7) Rules governing promotions offered across multiple gaming operations, third party sponsored promotions, and joint promotions involving third parties. NIGC 543.12(b)(7)
- (C) **Player tracking systems and gaming promotions.** NIGC 543.12(c)
- (1) Changes to the player tracking systems, promotion and external bonusing system parameters, which control features such as the awarding of bonuses, the issuance of cashable credits, non-cashable credits, coupons and vouchers, must be performed under the authority of supervisory TM's, independent of the department initiating the change. Alternatively, the changes may be performed by supervisory TM's of the department initiating the change if sufficient documentation is generated and the propriety of the changes are randomly verified by supervisory TM's independent of the department initiating the change on a monthly basis. NIGC 543.12(c)(1)
 - (a) The addition or subtraction of points to members' accounts other than through actual play must be sufficiently documented (including substantiation of the reasons for increases/decreases), and must be performed by a department TM supervisor, or above.
 - (b) TM supervisors, or above, authorized to manually adjust points on members accounts must be approved by the CTGC.
 - (c) At least monthly a TM from the Revenue Audit Department will review authorization documents for all manual member point additions/deletions made to the computerized Player Tracking System.
 - (2) All other changes to the player tracking system must be appropriately documented. NIGC 543.12(c)(2)

- (D) ***Variations.*** The operation must establish, as approved by the CTGC, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented. **NIGC 543.12(d)**

Section 12 Complimentary Services or Items NIGC § 543.13

- (A) **Supervision.** Supervision must be provided as needed for approval of complimentary services by a TM(s) with authority equal to or greater than those being supervised. NIGC 543.13(a)
- (B) **Complimentary services or items.** Controls must be established and procedures implemented, as approved by the CTGC, for complimentary services or items that address the following: NIGC 543.13(b)
- (1) TMs authorized to approve the issuance of complimentary services or items, including levels of authorization; NIGC 543.13(b)(1)
 - (2) Limits and conditions on the approval and issuance of complimentary services or items; NIGC 543.13(b)(2)
 - (3) Making and documenting changes to conditions or limits on the approval and issuance of complimentary services or items; NIGC 543.13(b)(3)
 - (4) Documenting and recording the authorization, issuance, and redemption of complimentary services or items, including cash and non-cash gifts; NIGC 543.13(b)(4)
 - (a) Records must include the following for all complimentary items and services equal to or exceeding an amount established by the gaming operation and approved by the CTGC: NIGC 543.13(b)(4)(i)
 - (i) Name of patron who received the complimentary service or item; NIGC 543.13(b)(4)(i)(A)
 - (ii) Name(s) of issuer(s) of the complimentary service or item; NIGC 543.13(b)(4)(i)(B)
 - (iii) The actual cash value of the complimentary service or item; NIGC 543.13(b)(4)(i)(C)
 - (iv) The type of complimentary service or item (i.e., food, beverage); and NIGC 543.13(b)(4)(i)(D)
 - (v) Date the complimentary service or item was issued. NIGC 543.13(b)(4)(i)(E)
- (C) **Complimentary services and items records** must be summarized and reviewed for proper authorization and compliance with established authorization thresholds. NIGC 543.13(c)
- (1) A detailed reporting of complimentary services or items transactions that meet an established threshold approved by the CTGC must be prepared at least monthly, and made available to the CTGC upon request. NIGC 543.13(c)(1)
 - (2) The detailed report must be forwarded to management for review. NIGC 543.13(c)(2)
- (D) **Variances.** The operation must establish, as approved by the CTGC, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented. NIGC 543.13(d)

Section 13 Patron Deposit Accounts and Cashless Systems NIGC § 543.14 - Intentionally Blank – Not Currently Offered or Authorized by the CTGC

Section 14 Lines of Credit NIGC § 543.15 - Intentionally Blank – Not Currently Offered or Authorized by the CTGC

Section 15 NIGC § 543.16 [Reserved]

Section 16 Drop and Count NIGC § 543.17

- (A) **Supervision.** Supervision must be provided for drop and count as needed by a TM(s) with authority equal to or greater than those being supervised. NIGC 543.17(a)
- (B) **Count room & Count room access.** Controls must be established and procedures implemented, as approved by the CTGC, to limit physical access to the count room to count team TM's, designated staff, and other authorized persons. Such controls must include the following: NIGC 543.17(b)
- (1) Count Room(s) will be designed and constructed to provide maximum security, including at a minimum, the following:
 - (a) Access through a locked door;
 - (i) Immediately prior to beginning the count the doors to the count room will be secured;
 - (b) Backup power source;
 - (c) Emergency lighting;
 - (d) Count Room(s) table and/or workstations will be of a clear material to clearly observe the floor beneath the table and/or workstations; and
 - (e) A closed circuit television recording system.
 - (2) Count team TM's may not exit or enter the count room during the count except for emergencies or scheduled breaks. NIGC 543.17(b)(1)
 - (3) Surveillance must be notified whenever count room TM's exit or enter the count room during the count. NIGC 543.17(b)(2)
 - (4) The count team policy, at a minimum, must address the transportation of extraneous items such as personal belongings, tool boxes, beverage containers, etc., into or out of the count room. NIGC 543.17(b)(3)
- (C) **Count team.** Controls must be established and procedures implemented, as approved by the CTGC, to ensure security of the count and the count room to prevent unauthorized access, misappropriation of funds, forgery, theft, or fraud. Such controls must include the following: NIGC 543.17(c)
- (1) All counts must be performed by at least three (3) TM's. NIGC 543.17(c)(1)
 - (2) At no time during the count can there be fewer than three (3) count team TM's in the count room until the drop proceeds have been accepted into cage/vault accountability. NIGC 543.17(c)(2)
 - (3) Count team TM's must be rotated on a routine basis such that the count team is not consistently the same three TM's more than four days per week. This standard does not apply to gaming operations that utilize a count team of more than three TM's. NIGC 543.17(c)(3)
 - (4) Functions performed by count team TM's must be rotated on a routine basis. NIGC 543.17(c)(4)
 - (5) Count team TM's must be independent of the department being counted. NIGC 543.17(c)(5)
 - (6) To ensure integrity, the Count Room(s) will be free from all personal items, except as authorized in writing by the CTGC, and contain only those

- items and/or supplies needed for conducting the count.
- (7) No music is allowed in the Count Room(s)
 - (8) Describe the manner of inspecting and removing Count Room trash by a Security Department TM at the conclusion of the count.
 - (9) Overall standards must apply as follows:
 - (a) Count Team TM's must wear a one-piece, solid-colored set of coveralls, approved by the CTGC, that have no pockets, no cuffs, no collars, loosely fitted sleeves, zip in front and fully close.
 - (i) Pockets and cuffs maybe sewn closed to meet these requirements.
 - (b) Specify when and where the coveralls should be put on before the count commences and when the coveralls should be removed after the count concludes; and
 - (c) Specify as to where coveralls stored and the process for inspection and cleaning.
 - (10) Procedures must be in place that ensures that proper care and maintenance is performed to prevent premature hardware failure. Proper care and maintenance at a minimum includes the following:
 - (a) Internal and external cleanliness of hardware, such as preventing the accumulation of dust. Routine cleaning of the equipment must be performed;
 - (b) Proper equipment management to prevent restricted air flow;
 - (c) Ensure count room(s) are kept clean and free from trash;
 - (d) All count equipment must be properly installed, maintained, and secured per the manufacturer's specifications.

(D) Drop Boxes.

- (1) All drop boxes that have content locks installed and are not secured in an EGM, table game or kiosk, will be stored and secured in a cabinet/cart within the cart or count room. This cabinet will be maintained for the storage of extra drop boxes, spare drop boxes and emergency drop boxes.
 - (a) Security and soft count will have access to the secure storage cabinet/cart.
- (2) A drop boxes are considered "hot" as soon as it is inserted into an EGM, table game or kiosk and is to be treated as such.

(E) Card game drop standards. Controls must be established and procedures implemented, as approved by the CTGC, to ensure security of the drop process. Such controls must include the following: **NIGC 543.17(d)**

- (1) Surveillance must be notified when the drop is to begin so that surveillance may monitor the activities. **NIGC 543.17(d)(1)**
- (2) The drop team will consist of three high security TM's. At least two TMs involved in the removal of the drop box(s), both must be Security Officers. **NIGC 543.17(d)(2)**
- (3) Once the drop is started, it must continue until finished. **NIGC 543.17(d)(4)**
- (4) All drop boxes may be removed only at the time previously designated by the gaming operation and approved by the CTGC. If an emergency drop is

required, Surveillance must be notified before the drop is conducted and the CTGC must be informed within a timeframe approved by the CTGC. **NIGC 543.17(d)(5)**

- (5) At the end of each shift: **NIGC 543.17(d)(6)**
 - (a) All locked card game drop boxes must be removed from the tables by a TM independent of the card game shift being dropped; **NIGC 543.17(d)(6)(i)**
 - (b) For any tables opened during the shift, a separate drop box must be placed on each table, or a gaming operation may utilize a single drop box with separate openings and compartments for each shift; and **NIGC 543.17(d)(6)(ii)**
 - (c) Card game drop boxes must be transported directly to the count room or other equivalently secure area by a minimum of three TM's, at least two of whom are independent of the card game shift being dropped, until the count takes place. **NIGC 543.17(d)(6)(iii)**
- (6) All tables that were not open during a shift and therefore not part of the drop must be documented. **NIGC 543.17(d)(7)**
- (7) All card game drop boxes must be posted with a number corresponding to a permanent number on the gaming table and marked to indicate game, table number, and shift, if applicable. **NIGC 543.17(d)(8)**
- (8) Emergency drop procedures must be developed by the gaming operation and approved by the CTGC.

(F) *EGM (Player interface) drop standards.* NIGC 543.17(e)

- (1) Surveillance must be notified when the drop is to begin so that surveillance may monitor the activities. **NIGC 543.17(e)(1)**
- (2) At least three TM's independent of the EGM (player interface) department, must be involved in the removal of the EGM (player interface) drop boxes, at least one of whom is a member of the Security Department. **NIGC 543.17(e)(2)**
- (3) All EGM drop boxes may be removed only at the time previously designated by the gaming operation and approved by the CTGC. If an emergency drop is required, surveillance must be notified before the drop is conducted and the CTGC must be informed within a timeframe approved by the CTGC. **NIGC 543.17(e)(3)**
- (4) The drop boxes must be removed by a TM independent of the EGM 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. **NIGC 543.17(e)(4)**
 - (a) Security must be provided for the financial instrument storage components removed from EGM's and awaiting transport to the count room. **NIGC 543.17(e)(4)(i)**
 - (b) Transportation of EGM's must be performed by a minimum of three TM's independent of the EGM department, at least one of whom is a member of the Security department. **NIGC 543.17(e)(4)(ii)**
- (5) All EGM drop boxes must be electronically assigned to, or posted with a number corresponding to a permanent number on the EGM (player

- interface). **NIGC 543.17(e)(5)**
- (6) Emergency drop procedures must be developed by the gaming operation and approved by the CTGC
- (G) Card game count standards. NIGC 543.17(f)**
- (1) Access to stored, full card game drop boxes must be restricted to: **NIGC 543.17(f)(1)**
- (a) Authorized members of the drop and count teams; and **NIGC 543.17(f)(1)(i)**
- (b) In an emergency, authorized persons for the resolution of a problem. **NIGC 543.17(f)(1)(ii)**
- (2) The card game count must be performed in a count room. **NIGC 543.17(f)(2)**
- (3) Access to the count room during the count must be restricted to members of the drop and count teams, with the exception of authorized observers, supervisors for resolution of problems, and authorized maintenance personnel. **NIGC 543.17(f)(3)**
- (4) Members of the CTGC shall be allowed immediate access to the count room.
- (5) If counts from various revenue centers occur simultaneously in the count room, procedures must be in effect to prevent the commingling of funds from different revenue centers. **NIGC 543.17(f)(4)**
- (6) Count equipment and systems must be tested, with the results documented, at minimum daily before the first count begins to ensure the accuracy of the equipment. **NIGC 543.17(f)(5)**
- (7) The card game drop boxes must be individually emptied and counted so as to prevent the commingling of funds between boxes until the count of the box has been recorded. **NIGC 543.17(f)(6)**
- (a) The count of each box must be recorded in ink or other permanent form of recordation. **NIGC 543.17(f)(6)(i)**
- (b) For counts that do not utilize a currency counter, a second count must be performed by a member of the count team who did not perform the initial count. Separate counts of chips and tokens must always be performed by members of the count team. **NIGC 543.17(f)(6)(ii)**
- (c) Coupons or other promotional items not included in gross revenue must be recorded on a supplemental document by either the count team members or accounting personnel. All single-use coupons must be cancelled daily by an authorized TM to prevent improper recirculation. **NIGC 543.17(f)(6)(iii)**
- (d) If a currency counter interface is used: **NIGC 543.17(f)(6)(iv)**
- (i) It must be restricted to prevent unauthorized access; and **NIGC 543.17(f)(6)(iv)(A)**
- (ii) The currency drop figures must be transferred via direct communications line or computer storage media to the accounting department. **NIGC 543.17(f)(6)(iv)(B)**
- (8) If currency counters are utilized, a count team member must observe the loading and unloading of all currency at the currency counter, including

- rejected currency. **NIGC 543.17(f)(7)**
- (9) Two counts of the currency rejected by the currency counter must be recorded per table, as well as in total. Posting rejected currency to a nonexistent table is prohibited. **NIGC 543.17(f)(8)**
 - (10) Card game drop boxes, when empty, must be shown to another member of the count team, and to surveillance **NIGC 543.17(f)(9)**
 - (11) Procedures must be implemented, as approved by the CTGC, to ensure that any corrections to the count documentation are permanent and identifiable, and that the original, corrected information remains legible. Corrections must be verified by two count team members. **NIGC 543.17(f)(10)**
 - (a) Correction will be made by drawing a single line through the error (in a manner that leaves the crossed out portion visible) and then entering the correct information above the original figure.
 - (b) The verifying team members must legibly print their initials and ID number in a manner that does not interfere with the legibility of the document.
 - (12) The count sheet must be reconciled to the total drop by a count team member who may not function as the sole recorder, and variances must be reconciled and documented. **NIGC 543.17(f)(11)**
 - (13) All count team members must sign the count sheet attesting to their participation in the count. **NIGC 543.17(f)(12)**
 - (14) A final verification of the total drop proceeds, before transfer to cage/vault, must be performed by at least two count team members, one of whom is a supervisory count team member, and one a count team member. **NIGC 543.17(f)(13)**
 - (a) Final verification must include a comparison of currency counted totals against the currency counter/system report, if any counter/system is used. **NIGC 543.17(f)(13)(i)**
 - (b) Any unresolved variances must be documented, and the documentation must remain part of the final count record forwarded to accounting. **NIGC 543.17(f)(13)(ii)**
 - (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. **NIGC 543.17(f)(13)(iii)**
 - (d) The two TM's must sign the report attesting to the accuracy of the total drop proceeds verified. **NIGC 543.17(f)(13)(iv)**
 - (e) All drop proceeds and cash equivalents that were counted must be submitted to the cage or vault TM (who must be independent of the count team), for verification. The TM must verify and certify, by signature, the amount of the drop proceeds delivered and received.
 - (f) Any unresolved variances must be reconciled, documented, and/or investigated by accounting/revenue audit. **NIGC 543.17(f)(13)(v)**
 - (15) After verification by the TM receiving the funds, the drop proceeds must be transferred to the cage/vault. **NIGC 543.17(f)(14)**
 - (a) The count documentation and records must not be transferred to the cage/vault with the drop proceeds. **NIGC 543.17(f)(14)(i)**

- (b) The cage/vault TM must have no knowledge or record of the drop proceeds total before it is verified. **NIGC 543.17(f)(14)(ii)**
 - (c) All count records must be forwarded to accounting or secured and accessible only by accounting TM's. **NIGC 543.17(f)(14)(iii)**
 - (d) The cage/vault TM receiving the transferred drop proceeds must sign the count sheet attesting to the verification of the total received, and thereby assume accountability of the drop proceeds, ending the count. **NIGC 543.17(f)(14)(iv)**
 - (e) Any unresolved variances between total drop proceeds recorded on the count sheet and the cage/vault final verification during transfer must be documented and investigated. **NIGC 543.17(f)(14)(v)**
- (16) The count sheet, with all supporting documents, must be delivered to the accounting department by a count team member or a TM independent of the cage/vault. Alternatively, it may be secured so that it is only accessible to accounting TM's. **NIGC 543.17(f)(15)**
- (H) EGM (Player Interface) count standards. NIGC 543.17(g)**
- (1) Access to stored full financial instrument storage components must be restricted to: **NIGC 543.17(g)(1)**
 - (a) Authorized members of the drop and count teams; and **NIGC 543.17(g)(1)(i)**
 - (b) In an emergency, authorized persons for the resolution of a problem. **NIGC 543.17(g)(1)(ii)**
 - (2) The EGM (player interface) drop box instrument count must be performed in a count room or other equivalently secure area with comparable controls. **NIGC 543.17(g)(2)**
 - (3) Access to the count room during the count must be restricted to members of the drop and count teams, with the exception of authorized observers, supervisors for resolution of problems, and authorized maintenance personnel. **NIGC 543.17(g)(3)**
 - (4) Members of the CTGC shall be allowed immediate access to the count room.
 - (5) If counts from various revenue centers occur simultaneously in the count room, procedures must be in effect that prevent the commingling of funds from different revenue centers. **NIGC 543.17(g)(4)**
 - (6) The count team must not have access to amount-in or bill-in meter amounts until after the count is completed and the drop proceeds are accepted into the cage/vault accountability. **NIGC 543.17(g)(5)**
 - (7) Count equipment and systems must be tested daily, and the results documented, before the first count begins, to ensure the accuracy of the equipment. **NIGC 543.17(g)(6)**
 - (8) If a currency counter interface is used: **NIGC 543.17(g)(7)**
 - (a) It must be adequately restricted to prevent unauthorized access; and **NIGC 543.17(g)(7)(i)**
 - (b) The currency drop figures must be transferred via direct communications line or computer storage media to the accounting department. **NIGC 543.17(g)(7)(ii)**
 - (9) The EGM drop boxes must be individually emptied and counted so as to

- prevent the commingling of funds between storage components until the count of the storage component has been recorded. **NIGC 543.17(g)(8)**
- (a) The count of each drop box must be recorded in ink or other permanent form of recordation. **NIGC 543.17(g)(8)(i)**
 - (b) Coupons or other promotional items not included in gross revenue may be recorded on a supplemental document by the count team members or accounting personnel. All single-use coupons must be cancelled daily by an authorized TM to prevent improper recirculation. **NIGC 543.17(g)(8)(ii)**
- (10) If currency counters are utilized, a count team member must observe the loading and unloading of all currency at the currency counter, including rejected currency. **NIGC 543.17(g)(9)**
 - (11) Two counts of the currency rejected by the currency counter must be recorded per EGM terminal as well as in total. Rejected currency must be posted to the EGM from which it was collected. **NIGC 543.17(g)(10)**
 - (12) Drop Boxes, when empty, must be shown to another member of the count team, and to surveillance **NIGC 543.17(g)(11)**
 - (13) Procedures must be implemented, as approved by the CTGC, to ensure that any corrections to the count documentation are permanent, identifiable and the original, corrected information remains legible. Corrections must be verified by two count team members. **NIGC 543.17(g)(12)**
 - (a) Correction will be made by drawing a single line through the error (in a manner that leaves the crossed out portion visible) and then entering the correct information above the original figure.
 - (b) The verifying team members must legibly print their initials and ID number in a manner that does not interfere with the legibility of the document.
 - (14) The count sheet must be reconciled to the total drop by a count team member who may not function as the sole recorder, and variances must be reconciled and documented. This standard does not apply to vouchers removed from the EGM drop boxes. **NIGC 543.17(g)(13)**
 - (15) All count team members must sign the report attesting to their participation in the count. **NIGC 543.17(g)(14)**
 - (16) A final verification of the total drop proceeds, before transfer to cage/vault, must be performed by the at least two count team members, one of whom is a supervisory count team member and the other a count team member. **NIGC 543.17(g)(15)**
 - (a) Final verification must include a comparison of currency counted totals against the currency counter/system report, if a counter/system is used. **NIGC 543.17(g)(15)(i)**
 - (b) Any unresolved variances must be documented and the documentation must remain a part of the final count record forwarded to accounting. **NIGC 543.17(g)(15)(ii)**
 - (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. **NIGC 543.17(g)(15)(iii)**
 - (d) The two TM's must sign the report attesting to the accuracy of the total

- drop proceeds verified. **NIGC 543.17(g)(15)(iv)**
- (e) All drop proceeds and cash equivalents that were counted must be turned over to the cage or vault cashier (who must be independent of the count team) for verification. Such cashier or TM must verify and certify, by signature, the amount of the drop proceeds delivered and received.
 - (f) Any unresolved variances must be reconciled, documented, and/or investigated by accounting/revenue audit. **NIGC 543.17(g)(15)(v)**
- (17) After certification by the TM receiving the funds, the drop proceeds must be transferred to the cage/vault. **NIGC 543.17(g)(16)**
- (a) The count documentation and records must not be transferred to the cage/vault with the drop proceeds. **NIGC 543.17(g)(16)(i)**
 - (b) The cage/vault TM must not have knowledge or record of the drop proceeds total before it is verified. **NIGC 543.17(g)(16)(ii)**
 - (c) All count records must be forwarded to accounting secured and accessible only by accounting TM's. **NIGC 543.17(g)(16)(iii)**
 - (d) The cage/vault TM receiving the transferred drop proceeds must sign the count sheet attesting to the verification of the total received, and thereby assuming accountability of the drop proceeds, and ending the count. **NIGC 543.17(g)(16)(iv)**
 - (e) Any unresolved variances between total drop proceeds recorded on the count room report and the cage/vault final verification during transfer must be documented and investigated. **NIGC 543.17(g)(16)(v)**
- (18) The count sheet, with all supporting documents, must be delivered to the accounting department by a count team member or TM independent of the cashiers department. Alternatively, it may be adequately secured and accessible only by accounting department. **NIGC 543.17(g)(17)**
- (I) *Collecting currency cassettes and drop boxes (financial instrument storage components from Kiosks.*** Controls must be established and procedures implemented, as approved by the CTGC, to ensure that currency cassettes and drop boxes are securely removed from kiosks. Such controls must include the following: **NIGC 543.17(h)**
- (1) Surveillance must be notified prior to the kiosk drop box or currency cassettes being accessed in a kiosk. **NIGC 543.17(h)(1)**
 - (2) At least two TM's must be involved in the collection of currency cassettes and/or drop boxes from kiosks and at least one TM should be independent of kiosk accountability. **NIGC 543.17(h)(2)**
 - (3) Currency cassettes and Drop boxes must be secured in a manner that restricts access to only authorized TM's. **NIGC 543.17(h)(3)**
 - (4) Redeemed vouchers and pull tabs (if applicable) collected from the kiosk must be secured and delivered to the appropriate department (cage or accounting) for reconciliation. **NIGC 543.17(h)(4)**
 - (5) Controls must be established and procedures implemented, as approved by

the CTGC, to ensure that currency cassettes contain the correct denominations and have been properly installed. **NIGC 543.17(h)(5)**

(J) Kiosk count standards. NIGC 543.17(i)

- (1) Access to stored full kiosk drop boxes and currency cassettes must be restricted to: **NIGC 543.17(i)(1)**
 - (a) Authorized TM's; **NIGC 543.17(i)(1)(i)**
 - (b) In an emergency, authorized persons for the resolution of a problem. **NIGC 543.17(i)(1)(ii)**
- (2) The kiosk count must be performed in a secure area, such as the cage or count room. **NIGC 543.17(i)(2)**
- (3) If the counts from various revenue centers and kiosks occur simultaneously in the count room, procedures must be in effect that prevent the commingling of funds from the kiosks with any other revenue centers. **NIGC 543.17(i)(3)**
- (4) The kiosk drop boxes and currency cassettes must be individually emptied and counted so as to prevent the commingling of funds between kiosks until the count of the kiosk contents has been recorded. **NIGC 543.17(i)(4)**
 - (a) The count of must be recorded in ink or other permanent form of recordation. **NIGC 543.17(i)(4)(i)**
 - (b) Coupons or other promotional items not included in gross revenue (if any) may be recorded on a supplemental document. All single-use coupons must be cancelled daily by an authorized TM to prevent improper recirculation. **NIGC 543.17(i)(4)(ii)**
- (5) Procedures must be implemented to ensure that any corrections to the count documentation are permanent, identifiable, and the original, corrected information remains legible. Corrections must be verified by two TM's. **NIGC 543.17(i)(5)**

(K) Controlled keys. Controls must be established and procedures implemented, as approved by the CTGC, to safeguard the use, access, and security of keys for kiosks, EGM's and card games in accordance with the following: **NIGC 543.17(j)**

- (1) Each of the following requires a separate and unique key lock or alternative secure access method:
 - (a) Drop cabinet;
 - (b) Drop box release;
 - (c) Drop box content; and
 - (d) Storage racks and carts.
- (2) **Access to and return of keys** or equivalents must be documented with the date, time, and signature or other unique identifier of the TM accessing or returning the key(s).
 - (a) At least three (3) drop team members are required to be present to access and return keys the keys required for the drop.
 - (b) At least three count team TM's are required to be present when accessing and returning the count room and other count keys issued for the count.

- (i) One count team member, along with a member of Security and a member of the Cage will log into the key tracker system to check out the content key sets.
- (ii) If the same TM's conducting the EGM drop, also perform the EGM count, the following applies:
 - 1. The EGM count will not begin until the EGM drop has been completed and the EGM drop keys have been returned to the Key Tracker.
 - 2. **At no time with the EGM drop box access keys and the EGM drop box content key be in the possession of the drop/count team at the same time.**
- (iii) **Access to the drop box content key(s) at other than scheduled count times** shall require the involvement of at least three persons from separate departments, one of which will be a management official and must include a member of the CTGC.
 - 1. Access to the drop box content key(s) at other than scheduled count times will be documented by the CTGC member present and include:
 - a. The date, time and reason for access
 - b. Signatures and ID numbers of the three individuals accessing the content key(s).
 - 2. At least two TM's from separate departments will remain with the content key(s) from the time they are accessed until they are returned to the Key Tracker system.
- (3) Documentation of all keys, including duplicates, must 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 must be maintained by a department independent of the count and the drop TM's as well as those departments being dropped and counted.
- (5) No TM may have access to the drop box content keys while in possession of storage rack keys and/or release keys.
- (6) Other than the count team, only TM's authorized to remove drop boxes are allowed access to drop box release keys.
- (7) Any use of controlled keys at times other than the scheduled drop and count must be properly authorized and documented.
- (8) Emergency manual keys, such as an override key, for computerized, electronic, and alternative key systems must be maintained in accordance with the following:
 - (a) Access to the emergency manual key(s) used to access the box containing the EGM drop and count keys requires the physical

- involvement of at least three TM's from separate departments, including management. The date, time, and reason for access, must be documented with the signatures of all participating persons signing out/in the emergency manual key(s);
- (b) The custody of the emergency manual keys requires the presence of two TM's 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 EGM drop and count keys, only requires the presence of two TM's from separate departments. The date, time, and reason for access must be documented with the signatures of all participating TM's signing out/in the emergency manual key(s).
- (9) A Security System Administrator, approved by the CTGC, must assign and control user access to keys in the computerized key security system, as approved by the CTGC, to ensure that keys are restricted to authorized team members.
- (L) ***Variations***. The operation must establish, as approved by the CTGC, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented. **NIGC 543.17(k)**

Section 17 Cage, Vault, Kiosk, Cash and Cash Equivalents NIGC § 543.18

- (A) **Supervision.** Supervision must be provided as needed for cage, vault, kiosk, and other operations using cash or cash equivalents by a TM(s) with authority equal to or greater than those being supervised. **NIGC 543.18(a)**
- (B) **Check cashing.** **NIGC 543.18(b)**
- (1) If checks are cashed at the cage, the controls must provide for security and integrity. For each check cashing transaction, the TM'(s) conducting the transaction must: **NIGC 543.18(b)(1)**
 - (a) Verify the patron's identity; **NIGC 543.18(b)(1)(i)**
 - (b) Examine the check to ensure it includes the patron's name, current address, and signature; **NIGC 543.18(b)(1)(ii)**
 - (c) Operations is prohibited from cashing personal checks, unless A check guarantee service is used to guarantee the transaction and the procedures required by the check guarantee service are followed. **NIGC 543.18(b)(1)(iv)**
 - (2) *The gaming operations is prohibited from issuing counter checks.*
 - (3) *The gaming operation is not authorized to hold checks or accept postdated checks, or to provide/establish lines of credit.*
 - (4) When traveler's checks or other guaranteed drafts, such as cashier's checks, are presented, the cashier must comply with the examination and documentation procedures as required by the issuer. **NIGC 543.18(b)(4)**
 - (5) If a third party check cashing or guarantee service is used, the examination and documentation procedures required by the service provider apply, unless otherwise provided by tribal law or regulation. **NIGC 543.18(b)(5)**
- (C) **Cage and vault accountability.** **NIGC 543.18(c)**
- (1) All transactions that flow through the cage must be summarized for each work shift of the cage and must be supported by documentation. **NIGC 543.18(c)(1)**
 - (2) Increases and decreases to the total cage inventory must be verified, supported by documentation, and recorded. Documentation must include the date and shift, the purpose of the increase/decrease, the TM(s) completing the transaction, and the person or department receiving the cage funds (for decreases only). **NIGC 543.18(c)(2)**
 - (3) The cage and vault inventories (including coin rooms) must be counted independently by at least two TM's, attested to by signature, and recorded in ink or other permanent form at the end of each shift during which the activity took place. These TM's must make individual counts to compare for accuracy and maintain individual accountability. All variances must be documented and investigated. **NIGC 543.18(c)(3)**
 - (4) The gaming operation must establish and comply with a minimum bankroll formula to ensure the gaming operation maintains cash or cash equivalents (on hand and in the bank, if readily accessible) in an amount sufficient to

satisfy obligations to the gaming operation's patrons as they are incurred.

NIGC 543.18(c)(4)

(D) *Kiosks.* **NIGC 543.18(d)**

- (1) Kiosks must be maintained on the cage accountability and must be counted independently by at least two TM's, documented, and reconciled for each increase or decrease to the kiosk inventory. **NIGC 543.18(d)(1)**
- (2) Currency cassettes must be counted and filled by a TM and verified independently by at least one TM, all of whom must sign each cassette. **NIGC 543.18(d)(2)**
- (3) Currency cassettes must be secured with a lock or tamper resistant seal and, if not placed inside a kiosk, must be stored in a secured area of the cage/vault. **NIGC 543.18(d)(3)**
- (4) The gaming operation, must develop and implement, as approved by the CTGC, physical security controls over the kiosks. Controls should address the following: forced entry, evidence of any entry, and protection of circuit boards containing programs. **NIGC 543.18(d)(4)**
- (5) With regard to cashless systems, the gaming operation, must develop and implement procedures, as approved by the CTGC, to ensure that communications between the kiosk and system are secure and functioning. **NIGC 543.18(d)(5)**
- (6) The following reconciliation reports must be available upon demand for each day, shift, and drop cycle (this is not required if the system does not track the information, but system limitation(s) must be noted): **NIGC 543.18(d)(6)**
 - (a) Starting balance dollar amount per financial instrument; **NIGC 543.18(d)(6)(i)**
 - (b) Starting balance number of items per financial instrument; **NIGC 543.18(d)(6)(ii)**
 - (c) Dollar amount per financial instrument issued; **NIGC 543.18(d)(6)(iii)**
 - (d) Number of items per financial instrument issued; **NIGC 543.18(d)(6)(iv)**
 - (e) Dollar amount per financial instrument issued; **NIGC 543.18(d)(6)(v)**
 - (f) Number of items per financial instrument redeemed; **NIGC 543.18(d)(6)(vi)**
 - (g) Dollar amount per financial instrument increases; **NIGC 543.18(d)(6)(vii)**
 - (h) Number of items per financial instrument increases; **NIGC 543.18(d)(6)(viii)**
 - (i) Dollar amount per financial instrument decreases; **NIGC 543.18(d)(6)(ix)**
 - (j) Number of items per financial instrument decreases; **NIGC 543.18(d)(6)(x)**
 - (k) Ending balance dollar amount per financial instrument; and **NIGC 543.18(d)(6)(xi)**
 - (l) Ending balance number of items per financial instrument. **NIGC 543.18(d)(6)(xii)**
- (7) Redemption of vouchers at a kiosk is limited to the maximum amount established by the gaming operation and approved by the CTGC, not to exceed \$3,000 per cash-out transaction.

(E) *Patron deposited funds.* Are not authorized by the CTGC.

(F) *Promotional payments, drawings, and giveaway programs.* The following procedures must apply to any payment resulting from a promotional payment,

drawing, or giveaway program disbursed by the cage department or any other department. This section does not apply to payouts for card game promotional pots and/or pools. **NIGC 543.18(f)**

- (1) All payments must be documented to support the cage accountability. **NIGC 543.18(f)(1)**
- (2) Payments above \$600 (or lesser amount as approved by CTGC) must be documented at the time of the payment, and documentation must include the following: **NIGC 543.18(f)(2)**
 - (a) Date and time; **NIGC 543.18(f)(2)(i)**
 - (b) Dollar amount of payment or description of personal property; **NIGC 543.18(f)(2)(ii)**
 - (c) Reason for payment; and **NIGC 543.18(f)(2)(iii)**
 - (d) Patron's name and confirmation that identity was verified (drawings only). **NIGC 543.18(f)(2)(iv)**
 - (e) Signature(s) of at least two TM's verifying, authorizing, and completing the promotional payment with the patron. For computerized systems that validate and print the dollar amount of the payment on a computer generated form, only one signature is required. **NIGC 543.18(f)(2)(v)**

(G) *Chip(s) and token(s)*. Controls must be established and procedures implemented, as approved by the CTGC, to ensure accountability of chip and token inventory. Such controls must include, but are not limited to, the following: **NIGC 543.18(g)**

- (1) Purchase; **NIGC 543.18(g)(1)**
- (2) Receipt; **NIGC 543.18(g)(2)**
- (3) Inventory; **NIGC 543.18(g)(3)**
- (4) Storage; and **NIGC 543.18(g)(4)**
- (5) Destruction. **NIGC 543.18(g)(5)**

(H) *Vouchers*. **NIGC 543.18(h)**

- (1) Controls must be established and procedures implemented, as approved by the CTGC, to: **NIGC 543.18(h)(1)**
 - (a) Verify the authenticity of each voucher redeemed, by scanning the bar code of the voucher or manually entering the validation number into the system. The host computer must verify the authenticity of the voucher and communicate directly to the TM cashing the voucher. The voucher must be noted as "paid" in the system. **NIGC 543.18(h)(1)(i)**
 - (b) If the voucher is valid, verify that the patron is paid the appropriate amount. **NIGC 543.18(h)(1)(ii)**
 - (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. **NIGC 543.18(h)(1)(iii)**
 - (d) Retain payment documentation for reconciliation purposes. **NIGC 543.18(h)(1)(iv)**
 - (e) For manual payment of a voucher of \$500 or more, require a supervisory employee to verify the validity of the voucher prior to

- payment. **NIGC 543.18(h)(1)(v)**
- (f) Documentation for the manual payment of a voucher for any amount must include the following:
 - (i) Name of patron and player I.D. number or personal I.D. number;
 - (ii) Date and time;
 - (iii) Machine number and location;
 - (iv) Dollar amount of payout (alpha and numeric);
 - (v) Reason for manual payment;
 - (vi) Preprinted or concurrently printed sequential payout form number; and
 - (vii) Signatures of at least two TM's verifying and witnessing the payout.
 - (g) Secure vouchers and payment documentation during a shift and after a shift ends.
 - (h) Vouchers must be valid for a time period not to exceed a specific period of time, as approved by the CTGC.
- (2) Vouchers paid during a period while the voucher system is temporarily out of operation must be marked "paid" by the cashier. **NIGC 543.18(h)(2)**
 - (3) Vouchers redeemed while the voucher system was temporarily out of operation must be validated as expeditiously as possible upon restored operation of the voucher system. **NIGC 543.18(h)(3)**
 - (4) Paid vouchers must be maintained in the cashier's accountability for reconciliation purposes. **NIGC 543.18(h)(4)**
 - (5) Unredeemed vouchers can only be voided in the voucher system by supervisory employees. The accounting department will maintain the voided voucher, if available. **NIGC 543.18(h)(5)**
 - (6) If the voucher system is down for more than four (4) hours, the gaming operation must immediately notify the CTGC.
 - (7) All test vouchers must be validated immediately at the conclusion of testing.
 - (8) Only authorized TM's will have access to vouchers.
 - (9) Procedures must be written by the gaming operation, and approved by the CTGC, for the secure storage of unissued vouchers and disposal of applicable vouchers by authorized TM's.
- (I) ***Cage and vault access.*** Controls must be established and procedures implemented, as approved by the CTGC, to: **NIGC 543.18(i)**
- (1) Restrict physical access to the cage to cage TM's, designated staff, and other authorized persons. The gaming operation will provide the CTGC with updated lists of personnel authorized to enter the cage; and **NIGC 543.18(i)(1)**
 - (2) Prohibit transportation of extraneous items such as personal belongings, tool boxes, beverage containers, etc., into and out of the cage. **NIGC 543.18(i)(2)**

- (J) ***Variances.*** The operation must establish, as approved by the CTGC, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented. **NIGC 543.18(j)**
- (1) Surveillance will be notified by the Cage of any unresolved variances in the cage and/or vault of \$100 or more.
- (a) These variances shall be investigated and an incident report will be forwarded to the CTGC.

Section 18 **NIGC § 543.19 [Reserved]**

Section 19 Information Technology and Information Technology data

NIGC § 543.20

- (A) **Supervision.** NIGC 543.20(a)
- (1) Controls must identify the supervisory TM in the department or area responsible for ensuring that the department or area is operating in accordance with established policies and procedures (SICS), as approved by the CTGC. NIGC 543.20(a)(1)
 - (2) The supervisory TM must be independent of the operation of Class II games. NIGC 543.20(a)(2)
 - (3) Controls must ensure that duties are adequately segregated and monitored to detect procedural errors and to prevent the concealment of fraud. NIGC 543.20(a)(3)
 - (4) Information technology TM's having access to Class II gaming systems may not have signatory authority over financial instruments and payout forms and must be independent of and restricted from access to: NIGC 543.20(a)(4)
 - (a) Financial instruments; NIGC 543.20(a)(4)(i)
 - (b) Accounting, audit, and ledger entries; NIGC 543.20(a)(4)(ii)
 - (c) Payout forms; NIGC 543.20(a)(4)(iii)
 - (d) Controlled keys
- (B) **Information Technology System.** As used in this section only, a system is any computerized system that is integral to the gaming environment. This includes, but is not limited to, the server and peripherals for Class II gaming system, accounting, surveillance, essential phone system, and door access and warning systems. NIGC 543.20(b)
- (C) **Class II gaming systems' logical and physical controls.** Controls must be established and procedures implemented, as approved by the CTGC, to ensure adequate: NIGC 543.20(c)
- (1) Control of physical and logical access to the information technology environment, including accounting, voucher, cashless and player tracking systems, among others used in conjunction with Class II gaming; NIGC 543.20(c)(1)
 - (2) Physical and logical protection of storage media and its contents, including recovery procedures; NIGC 543.20(c)(2)
 - (3) Access credential control methods; NIGC 543.20(c)(3)
 - (4) Record keeping and audit processes; and NIGC 543.20(c)(4)
 - (5) Departmental independence, including, but not limited to, means to restrict TM's that have access to information technology from having access to financial instruments. NIGC 543.20(c)(5)
- (D) **Physical security.** NIGC 543.20(d)
- (1) The information technology environment and infrastructure must be maintained in a secured physical location such that access is restricted to authorized TM's only. NIGC 543.20(d)(1)

- (2) Access devices to the systems' secured physical location, such as keys, cards, or fobs, must be controlled by an independent department TM. **NIGC 543.20(d)(2)**
 - (3) Access to the systems' secured physical location must be restricted to TM's in accordance with established policies and procedures, which must include maintaining and updating a record of TM's granted access privileges. **NIGC 543.20(d)(3)**
 - (a) Non-IT personnel, including vendors of the gaming computer equipment, shall only be allowed access to the areas housing critical IT systems and equipment when authorized by IT Management and monitored by IT personnel during each access; and
 - (b) IT shall maintain a log tracking non-IT personnel accessing secure areas containing gaming system equipment, that includes at a minimum:
 - (i) Name of visitor
 - (ii) Company or casino department
 - (iii) Date and time of entry
 - (iv) Date and time of exit
 - (v) Reason for visit
 - (vi) Name of IT TM escorting the visitor
 - (4) Network Communication Equipment must be physically secured from unauthorized access. **NIGC 543.20(d)(4)**
 - (5) Management must take an active role in making sure that physical security measures are implemented, maintained, documented and adhered to in order to prevent unauthorized access that could cause errors or compromise data or processing integrity.
 - (6) Procedures must be in place that ensures that proper care and maintenance is performed to prevent premature hardware failure that would compromise IT operations. Proper care and maintenance includes at a minimum the following.
 - (a) Internal and external cleanliness of hardware, such as preventing dust accumulation.
 - (b) Proper cable management to prevent restricted airflow or accidental disconnection.
 - (7) All informational technology hardware must be properly installed and secured per the manufacturer's specifications to prevent hardware failure that would compromise IT operations.
- (E) Logical security. NIGC 543.20(e)**
- (1) Controls must be established and procedures implemented, as approved by the CTGC, to protect all systems and to ensure that access to the following is restricted and secured: **NIGC 543.20(e)(1)**
 - (a) Systems' software and application programs; **NIGC 543.20(e)(1)(i)**
 - (b) Data associated with information technology systems; and **NIGC 543.20(e)(1)(ii)**

- (c) Communications facilities, systems, and information transmissions associated with Class II gaming systems. **NIGC 543.20(e)(1)(iii)**
 - (2) Unused services and non-essential ports must be disabled whenever possible. **NIGC 543.20(e)(2)**
 - (3) Procedures must be implemented to ensure that all activity performed on systems is restricted and secured from unauthorized access, and logged. Such logs must be maintained for a minimum of two years and made available to the CTGC upon request. **NIGC 543.20(e)(3)**
 - (4) Communications to and from systems via Network Communication Equipment must be logically secured from unauthorized access. **NIGC 543.20(e)(4)**
 - (5) Management must take an active role in making sure that logical security measures are implemented, maintained, documented and adhered to by personnel to prevent unauthorized access that could cause errors or compromise data or processing integrity.
- (F) User controls. NIGC 543.20(f)**
- (1) Systems, including application software, must be secured with strong passwords or other means for authorizing access. **NIGC 543.20(f)(1)**
 - (2) Management personnel or TM's independent of the department being controlled must assign and control access to system functions. **NIGC 543.20(f)(2)**
 - (3) Access credentials such as passwords, PINs, or cards must be controlled as follows: **NIGC 543.20(f)(3)**
 - (a) Each user must have his or her own individual access credential; **NIGC 543.20(f)(3)(i)**
 - (b) Access credentials must be changed at an established interval approved by the CTGC; and **NIGC 543.20(f)(3)(ii)**
 - (c) Access credential records must be maintained either manually or by systems that automatically record access changes and force access credential changes, including the following information for each user: **NIGC 543.20(f)(3)(iii)**
 - (i) User's name; **NIGC 543.20(f)(3)(iii)(A)**
 - (ii) Date the user was given access and/or password change; and **NIGC 543.20(f)(3)(iii)(B)**
 - (iii) Description of the access rights assigned to user. **NIGC 543.20(f)(3)(iii)(C)**
 - (iv) Service accounts can only be used to run a required process and must not be used to gain any other access to information technology systems. All service accounts must be documented, outlining the associated systems and purpose.
 - (4) Lost or compromised access credentials must be deactivated, secured or destroyed within a twelve (12) hours of notification. **NIGC 543.20(f)(4)**
 - (5) Access credentials of terminated users must be deactivated within sixteen (16) hours of notification. **NIGC 543.20(f)(5)**
 - (6) Only authorized TM's may have access to inactive or closed accounts of other users, such as player tracking accounts and terminated user accounts. **NIGC 543.20(f)(6)**

(G) Installations and/or modifications. NIGC 543.20(g)

- (1) Only CTGC authorized or approved systems and modifications may be installed. **NIGC 543.20(g)(1)**
- (2) Records must be kept of all new installations and/or modifications to Class II gaming systems. These records must include, at a minimum: **NIGC 543.20(g)(2)**
 - (a) The date of the installation or modification; **NIGC 543.20(g)(2)(i)**
 - (b) The nature of the installation or change such as new software, server repair, significant configuration modifications; **NIGC 543.20(g)(2)(ii)**
 - (c) Evidence of verification that the installation or the modifications are approved; and **NIGC 543.20(g)(2)(iii)**
 - (d) The identity of the TM(s) performing the installation/modification. **NIGC 543.20(g)(2)(iv)**
- (3) Technical and user documentation must be maintained, such as manuals and user guides, describing the systems in use and the operation, including hardware. **NIGC 543.20(g)(3)**

(H) Remote access. NIGC 543.20(h)

- (1) TM's may be granted remote access for system support, provided that each access session is documented and maintained at the place of authorization. The documentation must include: **NIGC 543.20(h)(1)**
 - (a) Name of TM authorizing the access; **NIGC 543.20(h)(1)(i)**
 - (b) Name of TM accessing the system; **NIGC 543.20(h)(1)(ii)**
 - (c) Verification of the TM's authorization; **NIGC 543.20(h)(1)(iii)**
 - (d) Reason for remote access; **NIGC 543.20(h)(1)(iv)**
 - (e) Description of work to be performed; **NIGC 543.20(h)(1)(v)**
 - (f) Date and time of start of end-user remote access session; and **NIGC 543.20(h)(1)(vi)**
 - (g) Date and time of conclusion of end-user remote access session. **NIGC 543.20(h)(1)(vii)**
- (2) All remote access must be performed via a secured method. **NIGC 543.20(h)(2)**
- (3) Controls must be established and procedures implemented by IT management, as approved by the CTGC, for all Class II gaming vendors seeking remote access to gaming related servers, to ensure adequate logical security of the gaming system. These controls must include at a minimum:
 - (a) Requirement for vendors to submit an email to the IT Department requesting connection to log into their system, a description of what work is going to be done and the technician's name that will be doing the work;
 - (b) IT must verify that the technician is properly licensed by the CTGC and respond back to the requesting vendor with approval to log-in.
 - (c) The vendor must then notify the IT Department of what work was performed and when it was completed.

(I) Incident monitoring and reporting. NIGC 543.20(i)

- (1) Procedures, as approved by the CTGC, must be implemented for responding to, monitoring, investigating, resolving, documenting, and

- reporting security incidents associated with information technology systems. **NIGC 543.20(i)(1)**
- (2) All security incidents must be responded to within an established time period approved by the CTGC and formally documented. **NIGC 543.20(i)(2)**
- (J) Data backups. NIGC 543.20(j)**
- (1) Controls must include adequate backup, including, but not limited to, the following: **NIGC 543.20(j)(1)**
- (a) Daily data backup of critical information technology systems; **NIGC 543.20(j)(1)(i)**
- (b) Data backup of critical programs or the ability to reinstall the exact programs as needed; **NIGC 543.20(j)(1)(ii)**
- (c) Secured storage of all backup data files and programs, or other adequate protection; **NIGC 543.20(j)(1)(iii)**
- (d) Mirrored or redundant data source for systems essential for the continued operation of the class II gaming system; and **NIGC 543.20(j)(1)(iv)**
- (e) Redundant and/or backup hardware for systems essential for the continued operation of the class II gaming system. **NIGC 543.20(j)(1)(v)**
- (2) Controls must include recovery procedures, including, but not limited to, the following: **NIGC 543.20(j)(2)**
- (a) Data backup restoration; **NIGC 543.20(j)(2)(i)**
- (b) Program restoration; and **NIGC 543.20(j)(2)(ii)**
- (c) Redundant or backup hardware restoration. **NIGC 543.20(j)(2)(iii)**
- (3) Recovery procedures must be tested on a sample basis at specified intervals at least annually. Results must be documented. **NIGC 543.20(j)(3)**
- (4) Backup data files and recovery components must be managed with at least the same level of security and access controls as the system for which they are designed to support. **NIGC 543.20(j)(4)**
- (K) Software downloads. NIGC 543.20(k)** Downloads, either automatic or manual, must be performed in accordance with 25 CFR 547.12 as follows:
- (1) Downloads are an acceptable means of transporting approved content, including, but not limited to software, files, data, and prize schedules.
- (2) Downloads must use secure methodologies that will deliver the download data without alteration or modification, in accordance with the following:
- (a) Sensitive data. Communication of sensitive data must be secure from eavesdropping, access, tampering, intrusion or alteration unauthorized by the CTGC. Sensitive data includes, but is not limited to:
- (i) RNG seeds and outcomes;
- (ii) Encryption keys, where the implementation chosen requires transmission of keys;
- (iii) PIN's;
- (iv) Passwords;
- (v) Financial instrument transactions;
- (vi) Transfers of funds;
- (vii) Player tracking information;

- (viii) Download Packages; and
 - (ix) Any information that affects game outcome.
 - (3) Downloads conducted during operational periods must be performed in a manner that will not affect game play.
 - (4) Downloads must not affect the integrity of accounting data.
 - (5) The class II gamin system must be capable of providing;
 - (a) The time and date of the initiation of the download;
 - (b) The time and date of the completion of the download;
 - (c) The class II gaming system components to which software was downloaded;
 - (d) The versions(s) of download package and any software downloaded. Logging of the unique software signature will satisfy this requirement;
 - (e) The outcome of any software verification following the download (success or failure); and
 - (f) The name and identification number, or other unique identifier, of any individual(s) conducting of scheduling a download.
- (L) **Verifying downloads.** **NIGC 543.20(l)**
- (1) Following download of any Class II gaming system software, the Class II gaming system must verify the downloaded software using a software signature verification method. **NIGC 543.20(l)**
 - (a) Software signature verification method. The manufacturer or developer of the class II gaming system must provide to the testing laboratory and to the CTGC and industry-standard methodology, acceptable to the CTGC, for verifying the class II gaming system game software. (For example, for game software sored on rewritable media, such methodologies include signature algorithms and hashing formulas such as SHA-1)
 - (2) Using any method it deems appropriate, the CTGC must confirm the signature verification(s). **NIGC 543.20(l)**

Section 20 Surveillance NIGC § 543.21

- (A) **Supervision.** Supervision must be provided as needed for surveillance by a TM(s) with authority equal to or greater than those being supervised. NIGC 543.21(a)
- (B) **Surveillance equipment and control room(s).** Controls must be established and procedures implemented, as approved by the CTGC, that include the following: NIGC 543.21(b)
- (1) For Tier A (Gaming operations with annual gross gaming revenues of more than \$3 million but not more than \$8 million), the surveillance system must be maintained and operated from a secured location, that prevents unauthorized access. NIGC 543.21(b)(1)
 - (2) For Tiers B and C, the surveillance system must be maintained and operated from a staffed surveillance operation room(s) with a minimum of two agents physically in the room monitoring and operating the system at all times. NIGC 543.21(b)(1)
 - (3) The surveillance operation room(s) must be secured to prevent unauthorized entry. The entrance to the surveillance operation room must be located so that it is not readily accessible by the general public. NIGC 543.21(b)(2)
 - (4) Access to the surveillance operation room(s) must be limited to surveillance agents, CTGC staff and other authorized persons in accordance with the Surveillance Department Policy. NIGC 543.21(b)(3)
 - (a) Surveillance/CTGC Management must approve other persons authorized access to the Surveillance monitoring room.
 - (5) Surveillance operation room(s) access logs must be maintained. NIGC 543.21(b)(4)
 - (a) The sign-in log shall be maintained of all persons entering the Surveillance room, with the exception of Surveillance and CTGC staff members, with authorized proximity card access.
 - (6) Surveillance operation room equipment must have total override capability over all other satellite surveillance equipment. NIGC 543.21(b)(5)
 - (7) Power loss to the surveillance system: NIGC 543.21(b)(6)
 - (a) In the event of power loss to the surveillance system, an auxiliary or backup power source must be available and capable of providing immediate restoration of power to the surveillance system to ensure that surveillance agents can observe all areas covered by dedicated cameras. NIGC 543.21(b)(6)(ii)
 - (8) The surveillance system must record an accurate date and time stamp on recorded events. The displayed date and time must not significantly obstruct the recorded view. NIGC 543.21(b)(7)
 - (9) All surveillance agents must be trained in the use of the equipment, games, policies (SICS) directly pertinent to the surveillance agent's duties and house rules. NIGC 543.21(b)(8)

- (10) Each camera required by the standards in this section must be installed in a manner that will prevent it from being readily obstructed, tampered with, or disabled. **NIGC 543.21(b)(9)**
 - (11) The surveillance system must: **NIGC 543.21(b)(10)**
 - (a) Have the capability to display all camera views on a monitor; **NIGC 543.21(b)(10)(i)**
 - (b) Include sufficient numbers of recording devices to record the views of all cameras required by this section; **NIGC 543.21(b)(10)(ii)**
 - (c) Record all camera views; and **NIGC 543.21(b)(10)(iii)**
 - (d) Include sufficient numbers of monitors to simultaneously display gaming and count room activities. **NIGC 543.21(b)(10)(iv)**
 - (12) A periodic inspection of the surveillance systems must be conducted. When a malfunction of the surveillance system is discovered, the malfunction and necessary repairs must be documented and repairs initiated within seventy-two (72) hours. **NIGC 543.21(b)(11)**
 - (a) If a dedicated camera malfunctions, alternative security procedures, such as additional supervisory or security TM's, must be implemented immediately. **NIGC 543.21(b)(11)(i)**
 - (b) The CTGC must be notified of any surveillance system and/or camera(s) that have malfunctioned for more than twenty-four (24) hours and the alternative security measures being implemented. **NIGC 543.21(b)(11)(ii)**
 - (13) Procedures must be in place that ensure proper care and maintenance are performed.
 - (14) All surveillance hardware must be properly installed, maintained, and secured per the manufacturer's specifications to prevent premature hardware failure.
- (C) **Additional surveillance requirements.** With regard to the following functions, controls must also include: **NIGC 543.21(c)**
- (1) *Surveillance of the progressive prize meters* for Class II gaming systems at the following thresholds: **NIGC 543.21(c)(1)**
 - (a) Wide area progressives with a reset amount of \$1 million; **NIGC 543.21(c)(1)(i)**
 - (i) A dedicated camera must monitor and record with sufficient clarity to identify game play and jackpot results.
 - (b) In-house progressives with a reset amount of \$250,000. **NIGC 543.21(c)(1)(ii)**
 - (i) A dedicated camera must monitor and record with sufficient clarity to identify game play and jackpot results.
 - (c) Except as noted otherwise in this section, EGM's offering a base payout of \$25,000 or more.
 - (i) A dedicated camera must monitor and record with sufficient clarity to identify game play and jackpot results.

- (2) *Manual bingo:* **NIGC 543.21(c)(2)**
- (a) For manual draws, the surveillance system must monitor the bingo ball drawing device or mechanical random number generator, which must be recorded during the course of the draw by a dedicated camera to identify the numbers or other designations drawn; and **NIGC 543.21(c)(2)(i)**
 - (b) The surveillance system must monitor and record the activities of the bingo game, including drawing, and entering the balls, numbers or other designations drawn. **NIGC 543.21(c)(2)(ii)**
- (3) *Card games:* **NIGC 543.21(c)(3)**
- (a) Except for card game tournaments, a dedicated camera(s) with sufficient clarity must be used to provide: **NIGC 543.21(c)(3)(i)**
 - (i) An overview of the activities on each card table surface, including card faces and cash and/or cash equivalents; **NIGC 543.21(c)(3)(i)(A)**
 - (ii) An overview of card game activities, including patrons and dealers; and **NIGC 543.21(c)(3)(i)(B)**
 - (iii) An unobstructed view of all posted progressive pool amounts. **NIGC 543.21(c)(3)(i)(C)**
 - (b) For card game tournaments, a dedicated camera(s) must be used to provide an overview of tournament activities, and any area where cash or cash equivalents are exchanged. **NIGC 543.21(c)(3)(ii)**
 - (c) Lighting must not reflect off the cards or cheques in a way that would impede recording and viewing by cameras.
 - (d) Any unresolved chip/cheque variances of \$100 shall be investigated and an incident report forwarded to the CTGC.
- (4) *Cage and vault:* **NIGC 543.21(c)(4)**
- (a) The surveillance system must monitor and record a general overview of activities occurring in each cage and vault area with sufficient clarity to identify individuals within the cage and patrons and staff members at the counter areas and to confirm the amount of each cash transaction; **NIGC 543.21(c)(4)(i)**
 - (b) Each cashier station must be equipped with one (1) dedicated overhead camera covering with sufficient clarity the transaction area; and **NIGC 543.21(c)(4)(ii)**
 - (c) Additionally each cage area will have:
 - (i) At a minimum one pan-tilt-zoom camera which will be used as an overview for cash transactions. This overview should include the customer, the TM and the surrounding area.
 - (ii) Non-customer areas of the cage will have two fixed stationary cross view preventing any blind spots
 - (iii) All areas where cash, coins, and cheques may be stored or counted shall be recorded.
 - (iv) Manually triggered silent alarm buttons that are immediately available.
 - (d) The cage or vault area in which exchange and transfer transactions

occur must be monitored and recorded by a dedicated camera or motion activated dedicated camera that provides coverage with sufficient clarity to identify the chip values and the amounts on the exchange and transfer documentation, as follows:

- (i) The vault will have a fixed overhead camera on each work table or station.
 - (ii) The vault will have two fixed camera views that prevent any blind spots
 - (iii) The vault will have a minimum of at least one pan-tilt-zoom camera.
 - (iv) Controls provided by a computerized exchange and transfer system constitute an adequate alternative to viewing the amounts on the exchange and transfer documentation. **NIGC 543.21(c)(4)(iii)**
- (5) *Count rooms:* **NIGC 543.21(c)(5)**
- (a) The surveillance system must have audio-video monitoring and recording of the entire count process and any other activities in the count room, with sufficient clarity a general overview of all areas where cash or cash equivalents may be stored or counted; and **NIGC 543.21(c)(5)(i)**
 - (b) The surveillance system must provide coverage of all count equipment with sufficient clarity to view any attempted manipulation of the recorded data and at a minimum include: **NIGC 543.21(c)(5)(ii)**
 - (i) Two fixed camera cross view that will be used to prevent any blind spots;
 - (ii) A fixed camera for each work station; and
 - (iii) One color pan-tilt-zoom camera
 - (c) All areas where cash, coins, and cheques may be stored or counted shall be recorded.
- (6) *Redemption Kiosks:* **NIGC 543.21(6)**
- (a) The surveillance system must monitor and record a general overview of activities occurring at each kiosk with sufficient clarity to identify the activity and the individuals performing it, including maintenance, drops or fills, and redemption of wagering vouchers or credits;
 - (b) Each redemption kiosk must be equipped with at least one dedicated fixed overhead camera; and
 - (c) Each redemption kiosk will be able to be viewed ay at least on pan-tilt-zoom camera.
- (7) *Electronic Gaming Machines (EGM's)*
- (a) Every EGM will be able to be viewed by at least on pan-tilt-zoom, or fixed camera.
 - (b) Every EGM terminal will contain a number readily observable by a surveillance camera for the purpose of identifying a particular device.
- (8) *Sensitive Supplies & Controlled Items*
- (a) All areas containing sensitive gaming supplies or controlled items which include but are not limited to EGM paper, playing cards, and gaming chips, shall be recorded by a dedicated fixed camera;

- (b) Personnel entering and exiting a secured area containing sensitive gaming supplies or controlled items shall be recorded.
 - (9) *Gaming Facility Perimeters*
 - (a) Internal. All entrances and exits to the gaming facility, unless continuously alarmed, will be monitored by fixed cameras.
 - (b) External. Cameras and/or security will be positioned to enable coverage of the parking lot areas of the gaming facility.
 - (10) *Elevators*
 - (a) The interior of elevators used in the transport of cash or cash equivalents will be monitored by a fixed camera.
 - (11) *Communications*
 - (a) Telephones on the gaming floor will have the capability of a direct line or extension to the Surveillance Department.
 - (b) Surveillance personnel in the surveillance room will have radio communication with Security personnel if security has radio communication with each other.
- (D) **Reporting requirements.** CTGC-approved procedures must be implemented for reporting suspected crimes and suspicious activity. **NIGC 543.21(d)**
- (E) **Recording retention.** Controls must be established and procedures implemented that include the following: **NIGC 543.21(e)**
- (1) All recordings required by this section must be retained for a minimum of seven days; and **NIGC 543.21(e)(1)**
 - (2) Suspected crimes, suspicious activity, or detentions by Security TM's discovered within the initial retention period must be copied and retained for a time period, not less than one year. **NIGC 543.21(e)(2)**
- (F) **Logs.** Logs must be maintained and demonstrate the following: **NIGC 543.21(f)**
- (1) Compliance with the storage, identification, and retention standards required in this section; **NIGC 543.21(f)(1)**
 - (2) Each malfunction and repair of the surveillance system as defined in this section; and **NIGC 543.21(f)(2)**
 - (3) Activities performed by surveillance agents as required by the controls in this section. **NIGC 543.21(f)(3)**

Section 21 **NIGC § 543.22 [Reserved]**

Section 22 Audit and Accounting **NIGC § 543.23**

- (A) **Conflicts of standards.** When establishing Policies & Procedures (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 NIGC MICS and the incorporated external standards, the external standards prevail. **NIGC 543.23(a)**
- (B) **Accounting.** Controls must be established and procedures implemented, as approved by the CTGC, to safeguard assets and ensure each gaming operation: **NIGC 543.23(b)**
- (1) Prepares accurate, complete, legible, and permanent records of all transactions pertaining to gaming revenue and activities for operational accountability. **NIGC 543.23(b)(1)**
 - (2) Prepares general accounting records on a double-entry system of accounting, maintaining detailed, supporting, subsidiary records, and performs the following activities: **NIGC 543.23(b)(2)**
 - (a) Record gaming activity transactions in an accounting system to identify and track all revenues, expenses, assets, liabilities, and equity; **NIGC 543.23(b)(2)(i)**
 - (b) Record journal entries prepared by the gaming operation and by any independent accountants used; **NIGC 543.23(b)(2)(iii)**
 - (c) Prepare income statements and balance sheets; **NIGC 543.23(b)(2)(iv)**
 - (d) Prepare appropriate subsidiary ledgers to support the balance sheet; **NIGC 543.23(b)(2)(v)**
 - (e) Prepare, review, and maintain accurate financial statements; **NIGC 543.23(b)(2)(vi)**
 - (f) Prepare transactions in accordance with the appropriate authorization, as provided by management; **NIGC 543.23(b)(2)(vii)**
 - (g) Record transactions to facilitate proper recording of gaming revenue and fees, and to maintain accountability of assets; **NIGC 543.23(b)(2)(viii)**
 - (h) Compare recorded accountability for assets to actual assets at periodic intervals, and take appropriate action with respect to any variances; **NIGC 543.23(b)(2)(ix)**
 - (i) Segregate functions, duties, and responsibilities; **NIGC 543.23(b)(2)(x)**
 - (j) Prepare minimum bankroll calculations; and **NIGC 543.23(b)(2)(xi)**
 - (k) Maintain and preserve all financial records and relevant supporting documentation for a minimum of five (5) years or as required by external standards (such as GAAP, GAAS, and standards promulgated by GASB and FASB). At a minimum, the following must be retained: **NIGC 543.23(b)(2)(xii)**
 - (i) Casino cage documents;
 - (ii) Documentation supporting the calculation of bingo win;
 - (iii) Documentation supporting the calculation of revenue received from all gaming activities offered by the gaming operation;
 - (iv) Bingo statistical analysis reports;
 - (v) Bingo and pull-tabs (if applicable) statistical reports;

- (vi) Documentation supporting the write-off of gaming credit instruments and named credit instruments;
- (vii) All other books, records and documents pertaining to the conduct of wagering activities that contain original signature(s) attesting to the accuracy of the gaming related transaction;
- (viii) Unless otherwise specified in this part, all otherwise specified in this part, all other books, records and documents must be retained until such time as the accounting records have been audited by independent certified public accountants;
- (ix) The above definition applies without regards to the medium by which the book, record or document is generated or maintained (paper, computer-generated, magnetic media, etc.)

(C) **Internal audit.** Controls must be established and procedures implemented to ensure that: **NIGC 543.23(c)**

- (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: **NIGC 543.23(c)(1)**
 - (a) Bingo, including supervision, bingo cards, bingo card sales, draw, prize payout; cash and equivalent controls, technologic aids to the play of bingo, operations, vouchers, and revenue audit procedures; **NIGC 543.23(c)(1)(i)**
 - (b) Pull tabs, including, supervision, pull tab inventory, pull tab sales, winning pull tabs, pull tab operating funds, statistical records, and revenue audit procedures (if implemented by the gaming operation); **NIGC 543.23(c)(1)(ii)**
 - (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; **NIGC 543.23(c)(1)(iii)**
 - (d) Gaming promotions and player tracking procedures, including supervision, gaming promotion rules and player tracking systems; **NIGC 543.23(c)(1)(iv)**
 - (e) Complimentary services or items, including procedures for issuing, authorizing, redeeming, and reporting complimentary service items; **NIGC 543.23(c)(1)(v)**
 - (f) Drop and count standards, including supervision, count room access, count team, card game drop standards, EGM (player interface) drop standards, card game count standards, EGM (player interface) count standards, and controlled keys; **NIGC 543.23(c)(1)(viii)**
 - (g) Cage, vault, cash and cash equivalent procedures, including supervision, cash and cash equivalents, guaranteed personal checks, cashier's checks, traveler's checks, and payroll checks, cage and vault accountability, kiosks, promotional payouts, drawings, and giveaway programs, chip and token standards, and cage and vault access; **NIGC 543.23(c)(1)(ix)**
 - (h) Information technology, including supervision, class II gaming systems' logical and physical controls, independence, physical security,

- logical security, user controls, installations and/or modifications, remote access, incident monitoring and reporting, data back-ups, software downloads, and verifying downloads; **NIGC 543.23(c)(1)(x)**
- (i) Accounting standards, including accounting records, maintenance and preservation of financial records and relevant supporting documentation; **NIGC 543.23(c)(1)(xi)**
 - (j) Surveillance standards, including supervision, surveillance equipment and control room, additional surveillance requirements, reporting requirements, recording retention, and logs;
 - (k) Title 31 standards, including standard for compliance, anti-money laundering program, and standards for the retention of records; and
 - (l) Any other internal audits as required or deemed necessary by the CTGC.
- (2) Internal auditor(s) are independent of gaming operations with respect to the departments subject to audit (auditors internal to the operation, officers of the CTGC, or outside CPA firm may perform this function). **NIGC 543.23(c)(2)**
 - (3) Internal auditor(s) report directly to the Tribe or CTGC **NIGC 543.23(c)(3)**
 - (4) Documentation such as checklists, programs, reports, etc. is prepared to evidence all internal audit work and follow-up performed as it relates to compliance with MICS, SICS, and these TICS, including all instances of noncompliance. Documentation must be retained for five (5) years. **NIGC 543.23(c)(4)**
 - (5) Audit reports are maintained and made available to the NIGC upon request and must include the following information: **NIGC 543.23(c)(5)**
 - (a) Audit objectives; **NIGC 543.23(c)(5)(i)**
 - (b) Audit procedures and scope; **NIGC 543.23(c)(5)(ii)**
 - (c) Findings and conclusions; **NIGC 543.23(c)(5)(iii)**
 - (d) Recommendations, if applicable; and **NIGC 543.23(c)(5)(iv)**
 - (e) Management's response. **NIGC 543.23(c)(5)(v)**
 - (6) All material exceptions identified by internal audit work are investigated and resolved and the results are documented. **NIGC 543.23(c)(6)**
 - (7) Internal audit findings are reported to management, responded to by management stating corrective measures to be taken, and included in the report delivered to management, the Tribe, and the CTGC. **NIGC 543.23(c)(7)**
 - (8) Follow-up observations and examinations is performed to verify that corrective action has been taken regarding all instances of non-compliance. The verification is performed within six (6) months following the date of notification of non-compliance. **NIGC 543.23(c)(8)**
- (D) Annual Requirements.** **NIGC 543.23(d)**
- (1) Agreed upon procedures. A CPA must be engaged to perform an assessment to verify whether the gaming operation is in compliance with the NIGC MICS, and/or the TICS or SICS if they provide at least the same level of controls as the NIGC MICS. The assessment must be performed in accordance with agreed upon procedures and the most recent versions of the Statements on Standards for Attestation Engagements and Agreed-

- Upon Procedures Engagements (collectively “SSAEs”), issued by the American Institute of Certified Public Accountants. **NIGC 543.23(d)(1)**
- (2) The tribe, in conjunction with the CTGC must submit two copies of the agreed-upon procedures report to the NIGC within 120 days of the gaming operation's fiscal year end in conjunction with the submission of the annual financial audit report required pursuant to 25 CFR part 571. **NIGC 543.23(d)(2)**
 - (3) *Review of internal audit.* **NIGC 543.23(d)(3)**
 - (a) The CPA must determine compliance by the gaming operation with the internal audit requirements in this section, paragraph (D) by: **NIGC 543.23(d)(3)(i)**
 - (i) Completing the internal audit checklist; **NIGC 543.23(d)(3)(i)(A)**
 - (ii) Ensuring that the internal auditor completed checklists for each gaming department of the operation; **NIGC 543.23(d)(3)(i)(B)**
 - (iii) Verifying that any areas of non-compliance have been identified; **NIGC 543.23(d)(3)(i)(C)**
 - (iv) Ensuring that audit reports are completed and include responses from management; and **NIGC 543.23(d)(3)(i)(D)**
 - (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. **NIGC 543.23(d)(3)(i)(E)**
 - (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. **NIGC 543.23(d)(3)(ii)**
 - (4) *Report format.* The SSAEs are applicable to agreed-upon procedures engagements required in this part. All noted instances of noncompliance with the NIGC MICS and/or the TICS or SICS, if they provide the same level of controls as the NIGC MICS, must be documented in the report with a narrative description, the number of exceptions and sample size tested. **NIGC 543.23(d)(4)**

Section 23 Revenue Auditing NIGC § 543.24

- (A) **Supervision.** Supervision must be provided as needed for bingo operations and Auditing Revenue by a TM(s) with authority equal to or greater than those being supervised. NIGC 543.24(a)
- (B) **Independence.** Audits must be performed by TM(s) independent of the transactions being audited. NIGC 543.24(b)
- (C) **Documentation.** The performance of revenue audit procedures, the exceptions noted, and the follow-up of all revenue audit exceptions must be documented and maintained for 5 years. NIGC 543.24(c)
- (D) **Controls must be established** and procedures implemented, as approved by the CTGC, to audit of each of the following operational areas: NIGC 543.24(d)
- (1) **Bingo.** NIGC 543.24(d)(1)
- (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. NIGC 543.24(d)(1)(i)
- (b) Daily, reconcile supporting records and documents to summarized paperwork or electronic records (e.g. total sales and payouts per shift and/or day). NIGC 543.24(d)(1)(ii)
- (c) At least monthly, review variances related to bingo accounting data in accordance with an established threshold, which must include, at a minimum, variance(s) noted by the Class II gaming system for cashless transactions in and out, electronic funds transfer in and out, external bonus payouts, vouchers out and coupon promotion out. Investigate and document any variance noted. NIGC 543.24(d)(1)(iii)
- (d) At least monthly, review statistical reports for any deviations of more than four (4) percent from the mathematical expectations. Investigate and document any deviations compared to the mathematical expectations required to be submitted per § 547.4. NIGC 543.24(d)(1)(iv)
- (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. NIGC 543.24(d)(1)(v)
- (f) Follow-up must be performed for any one EGM having an unresolved variance between actual currency drop and a bill-in meter reading in excess of an amount that is more than \$25 of the actual currency drop. The follow-up performed and results of the investigation must be documented, maintained for inspection, and provided to the CTGC upon request.
- (g) At least weekly, foot all jackpot vouchers equal to or greater than \$1,200.00 and trace the totals to those produced by the host validation system.

- (2) **Pull tabs.** (if implemented by the gaming operation) **NIGC 543.24(d)(2)**
 - (a) Daily, verify the total amount of winning pull tabs redeemed each day. **NIGC 543.24(d)(2)(i)**
 - (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. **NIGC 543.24(d)(2)(ii)**
 - (c) At least monthly, compare for reasonableness the amount of pull tabs sold from the pull tab control log to the amount of pull-tab sales. **NIGC 543.24(d)(2)(iii)**
 - (d) At least monthly, review statistical reports for any deviations exceeding a specified threshold, as defined by the CTGC. Investigate and document any large and unusual fluctuations noted. **NIGC 543.24(d)(2)(iv)**
- (3) **Card games.** **NIGC 543.24(d)(3)**
 - (a) Daily, reconcile the amount indicated on the progressive sign/meter to the cash counted or received by the cage/soft count and the payouts made for each promotional progressive pot and pool. This reconciliation must be sufficiently documented, including substantiation of differences and adjustments. **NIGC 543.24(d)(3)(i)**
 - (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. **NIGC 543.24(d)(3)(ii)**
 - (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. **NIGC 543.24(d)(3)(iii)**
- (4) **Gaming promotions and player tracking.** **NIGC 543.24(d)(4)**
 - (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. **NIGC 543.24(d)(4)(i)**
 - (b) At least monthly, for computerized player tracking systems, perform the following procedures: **NIGC 543.24(d)(4)(ii)**
 - (i) Review authorization documentation for all manual point additions/deletions for propriety; **NIGC 543.24(d)(4)(ii)(A)**
 - (ii) Review exception reports, including transfers between accounts; and **NIGC 543.24(d)(4)(ii)(B)**
 - (iii) Review documentation related to access to inactive and closed accounts. **NIGC 543.24(d)(4)(ii)(C)**
 - (c) At least annually, all computerized player tracking systems must be reviewed by TM(s) independent of the individuals that set up or make changes to the system parameters. The review must be performed to determine that the configuration parameters are accurate and have not been altered without appropriate management authorization Document and maintain the test results. **NIGC 543.24(d)(4)(iii)**

- (5) **Complimentary services or items.** At least monthly, review the reports required in § 543.13(d), Section 12(D) in these standards. These reports must be made available to those entities authorized by the CTGC or by tribal law or ordinance. **NIGC 543.24(d)(5)**
- (6) **Drop and count.** **NIGC 543.24(d)(8)**
- (a) At least quarterly, unannounced currency counter and currency counter interface (if applicable) tests must be performed, and the test results documented and maintained. All denominations of currency and all types of cash out tickets counted by the currency counter must be tested. This test will be performed by the CTGC. The result of these tests must be documented and signed by the CTGC member(s) performing the test. **NIGC 543.24(d)(8)(i)**
 - (b) At least quarterly, unannounced weigh scale and weigh scale interface (if applicable) tests must be performed, and the test results documented and maintained. This test may be performed by internal audit or the CTGC. The result of these tests must be documented and signed by the TM(s) performing the test. **NIGC 543.24(d)(8)(ii)**
 - (c) For computerized key security systems controlling access to drop and count keys, perform the following procedures: **NIGC 543.24(d)(8)(iii)**
 - (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; **NIGC 543.24(d)(8)(iii)(A)**
 - (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 **NIGC 543.24(d)(8)(iii)(B)**
 - (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. **NIGC 543.24(d)(8)(iii)(C)**
 - (d) At least quarterly, an inventory of all controlled keys must be performed and reconciled to records of keys made, issued, and destroyed. Investigations must be performed for all keys unaccounted for, and the investigation documented. **NIGC 543.24(d)(8)(iv)**
- (7) **Cage, vault, cash, and cash equivalents.** **NIGC 543.24(d)(9)**
- (a) At least monthly, the cage accountability must be reconciled to the general ledger. **NIGC 543.24(d)(9)(i)**
 - (b) At least monthly, trace the amount of cage deposits to the amounts

- indicated in the bank statements. **NIGC 543.24(d)(9)(ii)**
- (c) Twice annually, a count must be performed of all funds in all gaming areas (*i.e.* cages, vaults, and booths (including reserve areas), kiosks, cash-out ticket redemption machines, and change machines. Count all chips and tokens by denomination and type. Count individual straps, bags, and impress banks on a sample basis. Reconcile all amounts counted to the amounts recorded on the corresponding accountability forms to ensure that the proper amounts are recorded. Maintain documentation evidencing the amount counted for each area and the subsequent comparison to the corresponding accountability form. The count must be completed within the same gaming day for all areas. **NIGC 543.24(d)(9)(iii)**
 - (i) Counts must be observed by an individual independent of the department being counted. It is permissible for the individual responsible for the funds to perform the actual count while being observed. **NIGC 543.24(d)(9)(iii)(A)**
 - (ii) Internal audit may perform and/or observe the two counts. **NIGC 543.24(d)(9)(iii)(B)**
 - (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. **NIGC 543.24(d)(9)(iv)**
 - (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. **NIGC 543.24(d)(9)(v)**
 - (f) At least monthly, review a sample of returned checks to determine that the required information was recorded by cage TM(s) when the check was cashed. **NIGC 543.24(d)(9)(vi)**
 - (g) At least monthly, review exception reports for all computerized cage systems for propriety of transactions and unusual occurrences. The review must include, but is not limited to, voided authorizations. All noted improper transactions or unusual occurrences identified must be investigated and the results documented. **NIGC 543.24(d)(9)(vii)**
 - (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. **NIGC 543.24(d)(9)(viii)**
- (8) **Inventory.** **NIGC 543.24(d)(10)**
- (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. **NIGC 543.24(d)(10)(i)**
 - (b) Periodically perform minimum bankroll calculations to ensure that the gaming operation maintains cash in an amount sufficient to satisfy the gaming operation's obligations. **NIGC 543.24(d)(10)(ii)**

Section 24 NIGC § 543.25-543.49 [Reserved]

Section 25 Title 31 (BSA) 31 CFR X**(A) *Standard for Compliance***

- (1) The gaming operation must assure and monitor compliance with Title 31 (31 CFR Chapter 10) of the Bank Secrecy Act (BSA) governed by the Financial Crimes Enforcement Network (FinCEN), U.S. Department of Treasury and any regulations promulgated thereunder.

(B) *Anti-Money Laundering Program.*

- (1) The gaming operation must develop and implement a written program, as approved by the CTGC, designed to assure and monitor compliance with the requirements set forth in 31 CFR Chapter X and standards contained in this section. The program must include but is not limited to the following:
 - (a) The development of internal policies, procedures and controls that establish such parameters as gaming day, identification gathering, player tracking, employee procedures etc.
 - (b) Designation of a compliance officer who will ensure day-to-day compliance with all Title 31 standards. The compliance officer must ensure that new Title 31 requirements promulgated by the FinCEN as described in paragraph (A) of this section are implemented.
 - (c) Employee training for all new gaming operation employees on Title 31 requirements. In addition, ongoing and continuous (no less than annually) Title 31 training is mandatory for all employees of the following departments:
 - (i) Cage/Vault;
 - (ii) Surveillance;
 - (iii) Bingo (EGM)/slots;
 - (iv) Player Tracking; and
 - (v) Any department responsible for day-to-day Title 31 compliance
 - (d) Procedures for verifying and recording the identity of a patron prior to conducting a transaction in respect to Title 31 requirements. Procedures must include at a minimum the following:
 - (i) Using all available information to determine name, address, and SSN to verify the identity of a patron.
 - (e) Procedures for using all available information to determine any transactions or patterns of transaction required to be reported.
 - (f) Procedures for using all computer systems available to the gaming operation for compliance with Title 31.
 - (g) Procedures for reporting currency transactions as required by Title 31.
 - (h) Procedures for reporting suspicious activity to the extent and in the

manner required by Title 31. In addition, procedures for filing a report of any suspicious transaction that the gaming operation believes is relevant to the possible violation of any law or regulation but whose reporting is not required by Title 31.

- (i) Procedures for tracking monetary instruments and multiple transactions as required by Title 31, including the retention of either the original or copy of all records and/or logs which are prepared or used by the gaming operation to monitor a patron's gaming activity.

(C) *Retention.*

- (1) All records that are required by this section must be retained for a period of five (5) years or as required by the external standards promulgated by the FinCEN as described in paragraph (A) of this section. All such records must be filed or stored in such a way as to be accessible within a reasonable period of time, taking into consideration the nature of the record, and the amount of time expired since the record was made.