

**Section XVII Patron Deposit Accounts and Cashless Systems**

| **Section XVIII Effective Date**

**I. Definitions:** The definitions in this section shall apply to all sections of these standards unless otherwise noted.

A.

- a. **Account access card:** means an instrument used to access customer accounts for wagering at a gaming machine. Account access cards are used in connection with a computerized account database. Account access cards are not smart cards.
- b. **Accountability:** means all items of cash, cash equivalents, chips, coins, tokens, plaques, receivables, and customer deposits constituting the total amount for which the bankroll custodian is responsible at a given time.
- c. **Accumulated credit payout:** means credit earned in a gaming machine that is paid to a customer manually in lieu of a machine payout.(i.e. hand pay, manual pay)
- d. **Actual hold percentage:** means the percentage calculated by dividing the win by the drop or coin-in (number of credits wagered). Can be calculated for individual tables or gaming machines, type of table games, or gaming machines on a per day or cumulative basis.
- e. **Agent** means an employee or licensed person authorized by the Bingo operation, as approved by the LTBB Gaming Regulatory Commission, designated for certain authorizations, decisions, tasks and actions in the gaming operation
- f. **Ante:** means a player's initial wager or predetermined contribution to the pot before the dealing of the first hand.

B.

- a. **Bill acceptor:** means the device that accepts and reads cash by denomination and cash equivalents (e.g. tickets and vouchers) in order to accurately register customer credits.

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- M.
- d. **LTBB Gaming Regulatory Commission (~~LTBB GRC~~):** means the tribally designated entity responsible for gaming regulation.
  - a. **Main card room bank:** means a fund of cash, coin, and chips used primarily for poker and pan card game areas. Used to make even cash transfers between various games as needed. May be used similarly in other areas of the gaming operation.
  - b. **Management:** means an employee who holds a primary license, has the authority to hire and fire employees and create working policies for the gaming operation or any other person designated by the LTBB Gaming Regulatory Commission.
  - c. **Master game program number:** means the game program number listed on a gaming machine EPROM.
  - d. **Master game sheet:** means a form used to record, by shift and day, each table game's winnings and losses. This form reflects the opening and closing of table inventories, the fills and credits, and the drop and win.
  - e. **Match play:** means a type of discount wager requiring a cash bet of equal amount.
  - f. **Mechanical coin counter:** means a device used to count coins that may be used in addition to or in lieu of a coin weigh scale.
  - g. **Meter:** means an electronic (soft) or mechanical (hard) apparatus in a gaming machine. May record the number of coins wagered, the number of coins dropped, the number of times the handle was pulled, or the number of coins paid out to winning players.
  - h. **Mobile gaming system:** means a system that allows for the conduct of games through mobile communications devices operated solely within a designated, authorized area of a gaming operation.
  - i. **Motion activated dedicated camera:** means a video camera that, upon its detection of activity or motion in a specific area, begins to

- d. **Table tray:** means the container located on gaming tables where chips, coins, or cash are stored that are used in the game.
- e. **Theoretical hold:** means the intended hold percentage or win of an individual game.
- f. **Theoretical hold worksheet (par sheet):** means a worksheet provided by the manufacturer for all games that indicate the theoretical PAR percentages that the games should hold based on adequate levels of coin-in. The worksheet also indicates the reel strip settings, hit frequency, reel combinations, number of credits that may be played, the payout schedule, the number of reels and other information descriptive of the particular type of game.
- g. **Tier A:** means gaming operations with annual gross gaming revenues of more than \$ 3,000,000.00 (million) but not more than \$8,000,000.00 (million).
- h. **Tier B:** means gaming operations with annual gross gaming revenues of more than \$8,000,000.00 (million), but not more than \$15,000,000.00 (million).
- i. **Tier C:** means gaming operations with annual gross gaming revenues of more than \$15,000,000.00 (million).
- j. **Title 31:** is the section of the Bank Secrecy Act ([BSA](#)) requiring record keeping and reporting requirements for the gaming operation.
- k. **TITO:** means Ticket-In/Ticket-Out.
- l. **TMICS:** means Tribal Minimum Internal Control Standards.
- m. **Tokens:** mean a coin-like cash substitute, in various denominations, used for gambling transactions.
- n. **Tribe:** means the Little Traverse Bay Bands of Odawa Indians or Waganakising Odawak.

U.

- d. **Weigh scale calibration module:** means the device used to adjust a coin weigh scale.
- e. **Weigh scale interface:** means a communication device between the weigh scale used to calculate the amount of funds included in drop buckets and the computer system used to record the weigh data.
- f. **Weigh tape:** means the tape where weighed coin is recorded.
- g. **Wide-area progressive gaming machine:** means a progressive gaming machine that is linked to machines in other operations and play on the machines affect the progressive amount. As wagers are placed, the progressive meters on all of the linked machines increase. Definition applies to shared linked progressives between gaming operations operated by the same tribe and those linked and monitored by an independent wide area service provider.
- h. **Win:** means the net win resulting from all gaming activities. Net win results from deducting all gaming losses from all wins prior to considering associated operating expenses.
- i. **Win-to-write hold percentage:** means win divided by write to determine hold percentage.
- j. **Wrap:** means the method of storing coins after the count process has been completed, including, but not limited to, wrapping, racking, or bagging. “Wrap” may also refer to the total amount or value of the counted and stored coins.
- k. **Write:** means the total amount wagered in bingo and pull tab operations.
- l. **Writer:** means an employee who writes bingo and pull tab tickets.

## II. General Operations

- A. The LTBB Gaming Operation shall develop Emergency Procedures. These procedures and any subsequent changes shall require ~~LTBB Tribal~~ Gaming Regulatory Commission approval.

- B. The LTBB Gaming Operation shall comply with the Little Traverse Bay Bands of Odawa Indians Health and Safety Standards.
- C. The LTBB Gaming Operation shall ensure that a Hardware/Software agreement is signed by the required gaming related companies. A signed copy will be forwarded to the Regulatory Licensing Department to be maintained in their Licensing file.
- D. All Gaming Vendors are required to comply with LTBB Gaming Regulatory Commission-GRC-approved shipping requirements.
- E. The LTBB Gaming Operation shall respond to all audits within 30 days or the time frame specified in the audit report (Internal Audit or Safety Audit). If a change to Policies or Procedures is required, a draft of the changes may be submitted with the response. An extension can be granted by the Regulatory Director or designee in the event that more time is required.
- F. Requests for Surveillance Dubs shall be submitted on the dub request form to the Surveillance Supervisor on duty. The Surveillance Manager in coordination with the Gaming Operation General Manager shall develop the list of gaming operation personnel authorized to request dubs. This list will require Regulatory Director approval.
- G. The Surveillance Manager in coordination with the LTBB Gaming Operation General Manager shall develop the list of gaming operation personnel authorized to enter the Surveillance Suite to view dubs. This list will require Regulatory Director approval.
- H. Access to the Surveillance Operation Room requires LTBB Tribal Gaming Regulatory Commission approval. Requests for access shall be submitted to the Regulatory Director.
- I. Gaming Equipment must comply with approved gaming laboratories standards or be approved for our jurisdiction.
- J. The Regulatory Director shall review the LTBB Gaming Operations policies and procedures for compliance with the Tribal Minimum Internal Control Standards and make recommendations to the LTBB Gaming Regulatory Commission for approval based on that review.

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- K. All departments handling cash must develop Cash Handling Procedures. These procedures and any subsequent changes shall require LTBB Gaming Regulatory Commission approval.
- L. All departments handling cash must develop a Variance Policy. This Policy and any subsequent changes shall require LTBB Gaming Regulatory Commission approval.
- M. All departments shall develop Asset Protection procedures. Including, but not limited to, inventory control, data protection, and fixed assets. These procedures and any subsequent changes shall require LTBB Gaming Regulatory Commission approval.
- N. All required signatures and/or initials must be followed by the individuals gaming license number. The gaming license number must be legible. This requirement does not apply to computer generated signatures.
- O. All departments shall comply with the established standards set forth in Title 31 Reporting Policies and Procedures.
- P. Surveillance must be notified when a camera needs to be moved, covered, touched, etc.- Touching, moving, obstructing, or disabling a Surveillance camera by anyone other than authorized Surveillance personnel is prohibited. These actions require Surveillance Supervisor or Surveillance Manager approval. Cameras that are required by the Tribal Minimum Internal Control Standards will also require notification to Regulatory.
- Q. Internal Audit may monitor promotional activity for integrity of the process.
- R. All promotional reports/records shall be maintained and made available to Regulatory upon request.
- S. Non-Gaming Equipment:
  1. Any non-gaming device, equipment, or software which may interface with any gaming equipment or device, such as micros, kiosk, etc\_ or gaming management system, must meet applicable testing standards as established by a LTBB Gaming Regulatory Commission~~GRC~~ approved testing company.
  2. Any specific standard for non-gaming equipment must be reviewed and approved by the LTBB Gaming Regulatory Commission.

- T. New Technology – The LTBB Gaming Regulatory Commission requires 6 month notification of any new games. Waivers are available upon completion of LTBB Gaming Regulatory Commission review and approval of; internal controls, policies, procedures and rules of the game.
- U. Secured Areas – Access to secured areas shall be defined in Policy by the LTBB Gaming Operation as approved by the LTBB Gaming Regulatory Commission-GRC. Policies shall define areas of restricted access and limited access.
- V. An Information Technology Network Security Assessment shall be conducted at a minimum of every three (3) years. At a minimum the Network Security Assessment shall include;
  1. Internal Attack and Penetration Test
  2. Wireless Assessment Firewall Assessment
  3. External Vulnerability Assessment with Validation
  4. External Attack and Penetration Test
  5. Internal Vulnerability Assessment with Validation
- W. Variance Requests – The LTBB Gaming Operations and the Regulatory Departments may jointly request a variance to these Minimum Internal Controls. Requests for a Variance shall be submitted to the LTBB Gaming Regulatory Commission. The LTBB Gaming Regulatory Commission may approve a variance to these internal controls for testing purposes only to determine if a change to these internal controls is warranted and provides the desired level of internal controls. The testing period for the variance shall be set by the LTBB Gaming Regulatory Commission and shall not extend beyond one hundred eighty (180) days and shall not be renewed. The LTBB Gaming Regulatory Commission shall post the approved variance to the Tribal website and shall notify Tribal Council upon approval of the variance.
- ~~W-X.~~ Secured Keys – The LTBB Gaming Operation shall develop policies in the event that keys become unsecured, i.e. replacement of locks, etc. These policies and any subsequent changes shall require LTBB Gaming Regulatory Commission approval.

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### III. Currency Reporting Transactions

**A. Requirements for Casino Management.**

1. The LTBB Gaming Operation shall comply with the Bank Secrecy Act, BSA (Title 31) and all applicable standards set forth by the US Department of Treasury or its designee (FINCEN and IRS) and establish reporting policies and procedures.
2. The LTBB Gaming Operation shall have established training programs to ensure the adherence to all BSA reporting requirements as may be promulgated under the BSA by FINCEN and IRS.
3. The LTBB Gaming Operation shall determine the hours for the gaming day to ensure proper reporting.
4. Copies of all Suspicious Activity Reports shall be forwarded to LTBB Gaming Regulatory Commission.
5. The LTBB Gaming Operation shall ensure that BSA (Title 31) training is conducted for all new hires and all employees every 6 months, as required by job duty or title. These training records shall be made available to the Regulatory Department upon request.
- ~~5-6.~~ The LTBB Gaming Operation will designate a BSA Compliance Officer, which shall be identified in Policy.

**B. Requirements for All Departments.**

1. The Bank Secrecy Act contains certain record keeping and reporting requirements for the casino.
2. The LTBB Gaming Operation shall comply with all reporting requirements set by the Bank Secrecy Act.
3. The LTBB Gaming Operation shall make every effort to prevent circumvention of these reporting requirements by a gaming patron. Therefore, the casino will identify currency transactions in excess of \$2,500.00 and record them on a Multiple Transactions Log (MTL) by individual patron.

**IV. Bingo**

**A. Standards for Bingo.**

- d. Dollar amount of bingo card sales; and
- e. Amount in, amount out and other associated meter information.

**D. Draw**

- 1. Controls must be established and procedures implemented to ensure that all eligible objects used in the conduct of the bingo game are available to be drawn and have not been damaged or altered. Verification of physical objects must be performed by two agents before the start of the first bingo game/ session. At least one of the verifying agents must be a supervisory agent or independent of the bingo games department.
- 2. Where the selection is made through an electronic aid, certification in accordance with 25 CFR 547.14 or LTBB Technical Standards is acceptable for verifying the randomness of the draw and satisfies the requirements of paragraph (De)(1) of this section.
- 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.
- 4. Verification and display of draw. Controls must be established and procedures implemented to ensure that:
  - a. The identity of each object drawn is accurately recorded and transmitted to the participants. The procedures must identify the method used to ensure the identity of each object drawn.
  - b. For all games offering a prize payout of \$1,200 or more, as the objects are drawn, the identity of the objects are immediately recorded and maintained for a minimum of 24 hours.

**E. Prize Payout**

- 1. Controls must be established and procedures implemented for cash or cash equivalents that address the following:

- a. For manual payouts, at least two agents must verify that the winning pattern has been achieved on the winning card prior to the payment of a prize. The system may serve as one of the verifiers.
  - b. For automated payouts, the system may serve as the sole verifier that the pattern has been achieved on the winning card.
5. Authorization and signatures
- a. At least two agents must authorize, sign, and witness all manual prize payouts above \$1,200, or a lower threshold as authorized by management and approved by the LTBB Gaming Regulatory Commission ~~GRC~~.
  - b. Manual prize payouts above \$50,000 (or a lower threshold as authorized by management and approved by LTBB GRC Gaming Regulatory Commission) 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.
  - c. The predetermined threshold must be authorized by management, approved by the LTBB Gaming Regulatory Commission ~~GRC~~, documented, and maintained.
  - 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.
6. Payout records, including manual payout records, must include the following information;
- a. Date and time;
  - b. Amount of the payout (alpha & numeric for player interface payouts); and
  - c. Bingo card identifier or player interface identifier.
  - d. Manual payout records must also include the following:

G. **Technologic aids to the play of bingo** Controls must be established and procedures implemented to safeguard the integrity of technologic aids to the play of bingo during installations, operations, modifications, removal and retirements. Such procedures must include the following:

1. Shipping and receiving.

a. A communication procedure must be established between the supplier, the gaming operation, and the LTBB Gaming Regulatory Commission to properly control the shipping and receiving of all software and hardware components. Such procedures must include:

i. Notification of pending shipments must be provided to the LTBB Gaming Regulatory Commission by the gaming operation;

ii. Certification in accordance with 25 CFR part 547 or the LTBB Technical Standards;

iii. Notification from the supplier to the LTBB Gaming Regulatory Commission, or the gaming operation as approved by the LTBB Gaming Regulatory Commission, of the shipping date and expected date of delivery. The shipping notification must include:

1. Name and address of the supplier;

2. Description of shipment;

3. For player interfaces: a serial number;

4. For software: software version and description of software;

5. Method of shipment; and

6. Expected date of delivery.

b. Procedures must be implemented for the exchange of Class II gaming system components for maintenance and replacement.

- c. Class II gaming system components must be shipped in a secure manner to deter unauthorized access.
  - d. The LTBB Gaming Regulatory Commission~~RC~~, or its designee, must receive all Class II gaming system components and game play software packages, and verify the contents against the shipping notification.
2. Access credential control methods.
- a. Controls must be established to restrict access to the Class II gaming system components, as set forth in Section XI, Management Information Services.
3. Recordkeeping and audit processes.
- a. The gaming operation must maintain the following records, as applicable, related to installed game servers and player interfaces:
    - i. Date placed into service;
    - ii. Date made available for play;
    - iii. Supplier;
    - iv. Software version;
    - v. Serial Number;
    - vi. Game title;
    - vii. Asset and/or location number;
    - viii. Seal number; and
    - ix. Initial meter reading.

- viii. Player interface denomination, for verification;
  - ix. All buttons, to ensure that all are operational and programmed appropriately;
  - x. System components, to ensure that they are safely installed at location; and
  - xi. Locks, to ensure that they are secure and functioning.
- 6. Display of rules and necessary disclaimers. The LTBB [Gaming Regulatory Commission](#) or the operation must verify that all game rules and disclaimers are displayed at all times or made readily available to the player upon request, as required by 25 CFR part 547 or the LTBB Technical Standards;
  - 7. LTBB [Gaming Regulatory Commission](#) approval of all technologic aids before they are offered for play.
  - 8. All Class II gaming equipment must comply with 25 CFR part 547, Minimum Technical Standards for Gaming Equipment Used With the Play of Class II Games or LTBB Technical Standards; and
  - 9. Dispute resolution.

#### H. Operations

- 1. **Malfunctions.** Procedures must be implemented to investigate, document and resolve malfunctions. Such procedures must address the following:
  - a. Determination of the event causing the malfunction;
  - b. Review of relevant records, game recall, reports, logs, surveillance records;
  - c. Repair or replacement of the Class II gaming component;
  - d. Verification of the integrity of the Class II gaming component before restoring it to operation.

- b. Where the LTBB Gaming Regulatory Commission~~RC~~ authorizes destruction of any Class II gaming system components, procedures must be developed to destroy such components. Such procedures must include the following:
  - i. Methods of destruction;
  - ii. Witness or surveillance of destruction;
  - iii. Documentation of all components destroyed; and
  - iv. Signatures of agent(s) destroying components attesting to destruction.

**I. Vouchers**

1. Controls must be established and procedures implemented to:
  - a. Verify the authenticity of each voucher redeemed.
  - b. If the voucher is valid, verify that the patron is paid the appropriate amount.
  - c. Document the payment of a claim on a voucher that is not physically available or a voucher that cannot be validated such as a mutilated, expired, lost, or stolen voucher.
  - d. Retain payment documentation for reconciliation purposes.
  - e. For manual payment of a voucher of \$500 or more, require a supervisory employee to verify the validity of the voucher prior to payment.
2. Vouchers paid during a period while the voucher system is temporarily out of operation must be marked “paid” by the cashier.
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.

and coupon promotion out. Investigate and document any variance noted.

- d. At least monthly, review statistical reports for any deviations from the mathematical expectations exceeding a threshold established by the LTBB Gaming Regulatory Commission. Investigate and document any deviations compared to the mathematical expectations required to be submitted per § 547.4 or LTBB Technical Standards.
- 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.

K. **Variance.** The operation must establish, as approved by the LTBB Gaming Regulatory Commission, the threshold level at which a variance, including deviations from the mathematical expectations required by 25 CFR 571.4 or the LTBB Technical Standards, will be reviewed to determine the cause. Any such review must be documented.

L. **All relevant controls from Section XI, Management Information Services will apply.**

V. **Pull Tabs**

- A. **Computer Applications.** For any computer application utilized, alternate documentation and/or procedures that provide at least the level of control described by the standards in this section, as approved by the LTBB Gaming Regulatory Commission, will be acceptable.
- B. **Supervision.** Supervision must be provided as needed for pull tab operations and over pull tab storage areas by an agent(s) with authority equal to or greater than those being supervised.
- C. **Standards for Pull Tabs**
  - 1. The Pull Tabs Department shall develop Game Protection procedures. These procedures and any subsequent changes shall require LTBB Gaming Regulatory Commission approval.

2. The Pull Tabs Department shall develop Cash Handling procedures. These procedures and any subsequent changes shall require LTBB Gaming Regulatory Commission approval.
3. The Pull Tabs Department shall develop Emergency Procedures. These procedures and any subsequent changes shall require LTBB Gaming Regulatory Commission approval.
4. The Pull Tabs Department shall comply with the established standards set forth in Title 31 reporting policies and procedures.
5. All sensitive keys for Pull Tabs shall be maintained in a secure manner. Key logs shall be maintained by Security to record authorized use of keys.

D. **Pull Tab Inventory** Controls must be established and procedures implemented to ensure that:

1. Access to pull tabs is restricted to authorized agents;
2. The pull tab inventory is controlled by agents independent of pull tab sales;
3. Pull Tabs exchanged between agents are secured and independently controlled;
4. Increases or decreases to pull tab inventory are recorded, tracked and reconciled; and
5. Pull tabs are maintained in a secure location, accessible only to authorized agents, and with surveillance coverage adequate to identify persons accessing the area.

E. **Pull Tab Sales**

1. Controls must be established and procedures implemented to record, track, and reconcile all pull tab sales and voids.
2. When pull tab sales are recorded manually, total sales must be verified by an agent independent of the pull tab sales being verified.

3. No person may have unrestricted access to pull tab sales records.

F. **Transfers.** Transfers of pull tabs from storage to the sale location shall be secured and independently controlled.

G. **Winning Pull Tabs**

1. Controls must be established and procedures implemented to record, track, and reconcile all redeemed pull tabs and pull tab payouts.
2. The redeemed pull tabs must be defaced so that they cannot be redeemed for payment again.
3. Pull tabs that are uniquely identifiable with a machine readable code (including, but not limited to a barcode) may be redeemed, reconciled, and stored by 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 LTBB [Gaming Regulatory Commission](#)RC.
4. At least two agents must document and verify all prize payouts above \$600, or lower threshold as authorized by management and approved by the LTBB [Gaming Regulatory Commission](#)RC.
  - a. An automated method may substitute for one verification.
  - b. The predetermined threshold must be authorized by management, approved by the LTBB [Gaming Regulatory Commission](#)RC, documented, and maintained.
5. Total payout must be calculated and recorded by shift.

H. **Pull tab operating funds.**

1. All funds used to operate the pull tab game shall be accounted for and recorded and all transfers of cash and/or cash equivalents must be verified.

2. All funds used to operate the pull tab game must be independently counted and verified by at least two agents and reconciled to the recorded amounts at the end of each shift or session.

I. **Statistical Records**

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.
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 LTBB Gaming Regulatory Commission upon request.

- J. **Variances.** The operation must establish, as approved by the LTBB [Gaming Regulatory Commission](#), the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented.

K. **Accounting/Auditing Standards**

1. **Independence.** Audits must be performed by agent(s) independent of the transactions being audited.
2. Documentation. The performance of revenue audit procedures, the exceptions noted, and the follow-up of all revenue audit exceptions must be documented and maintained.
3. Controls must be established and procedures implemented to audit pull tabs:
  - a. Daily, verify the total amount of winning pull tabs redeemed each day.

- b. At the end of each month, verify the accuracy of the ending balance in the pull tab control log by reconciling the pull tabs on hand. Investigate and document any variance noted.
  - c. At least monthly, compare for reasonableness the amount of pull tabs sold from the pull tab control log to the amount of pull-tab sales.
  - d. At least monthly, review statistical reports for any deviations exceeding a specified threshold, as defined by the LTBB Gaming Regulatory Commission RC. Investigate and document any large and unusual fluctuations noted.
4. **Inventory.** At least monthly, verify receipt, issuance, and use of controlled inventory, including, but not limited to, pull tabs, keys, pre-numbered and/or multi-part forms.

**V-VI. Card Games**

- A. **Computer Applications.** For any computer application utilized, alternate documentation and/or procedures that provide at least the level of control described by the standards in this section, as approved by the LTBB Gaming Regulatory Commission will be acceptable.
- B. **Standards for Card Games**
  - 1. All sensitive keys for Card Games shall be maintained in a secure manner. Key logs shall be maintained by Security to record authorized use of keys.
- C. **Standards for Drop and Count.**
  - 1. The procedures for the collection of the card game drop and count thereof shall comply with Section XIII.
- D. **Standards for Supervision.**
  - 1. Supervision shall be provided at all times the card room is in operation by personnel with authority equal to or greater than those who are being supervised.

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- b. Recalculate card game proceeds (all funds received by the LTBB Gaming Operation as compensation for conducting the game) in total and by shift. For computerized master games sheets that total the count proceeds from each box, accounting personnel are to recalculate rake in total and by shift for one day each month.
  - c. Verify that the correct total of card game proceeds is recorded in the accounting records.
4. At least monthly, accounting/audit personnel shall review all payouts for the promotional progressive pots, pools, or other promotions to determine proper accounting treatment.
5. At least monthly, accounting/audit personnel shall perform procedures to ensure that payouts for the promotional progressive pots, pools, or other promotions are conducted in accordance with conditions provided to the guests.
6. 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.
7. Documentation (e.g., log, checklist, notation on reports, and tapes attached to original documents) evidencing the performance of card games audit procedures, the exceptions noted, and the follow-up of all card games audit exceptions shall be maintained.
8. **Inventory.** At least monthly, verify receipt, issuance, and use of controlled inventory, including, but not limited to playing cards, keys, pre-numbered and/or multi-part forms.

#### M. Variances.

1. The LTBB Gaming Operation must establish, as approved by the LTBB Gaming Regulatory Commission~~RC~~, the threshold level at which a

variance must be reviewed to determine the cause. Any such review must be documented.

**VII. Table Games**

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- A. **Computer Applications.** For any computer applications utilized, alternate documentation and/or procedures that provide at least the level of control described by the standards in this section, approved by the LTBB Gaming Regulatory Commission, will be acceptable.
  
- B. **Standard Table Games.**
  - 1. The Table Games Department shall develop Game Protection Procedures. These procedures and any subsequent changes shall require LTBB Gaming Regulatory Commission approval.
  - 2. The Table Games Department shall develop Cash Handling Procedures. These procedures and any subsequent changes shall require LTBB Gaming Regulatory Commission approval.
  - 3. The Table Games Department shall develop Emergency Procedures. These procedures and any subsequent changes shall require the LTBB Gaming Regulatory Commission approval.
  - 4. The Table Games Department shall comply with the established standards set forth in Title 31 reporting policies and procedures.
  - 5. All sensitive keys for Table Games shall be maintained in secure manner. Key logs shall be maintained by Security to record authorized use of keys.
  
- C. **Fill and Credit Standards.**
  - 1. Fill slips and credit slips shall be in at least triplicate form, and in a continuous, pre-numbered series. Such slips shall be concurrently numbered in a form utilizing the alphabet and only in one series at a time. The alphabet need not be used if the numerical series is not repeated during the business year.
  - 2. Unissued and issued fill/credit slips shall be safeguarded and adequate procedures shall be employed in their distribution, use, and control. Personnel from the Cashier or Pit Departments shall have no access to

b. Theoretical hold worksheet/PAR sheet. Electronic documentation is acceptable provided that it is made readily available to the LTBB Gaming Regulatory Commission upon request.

8. A gaming machine information form shall be completed for every Gaming Machine install, removal, move, conversion or hold change.
9. The gaming machine information form should include at a minimum:
  - a. Action taken;
  - b. Date;
  - c. Manufacturer;
  - d. Asset number;
  - e. Location;
  - f. Serial Number;
  - g. Hold Percentage;
  - h. Secure Software Media;
  - i. Seal Number;
  - j. Signatures of employees verifying, approving and/or completing the form.

B. **Computer Applications.** For any computer applications utilized, alternative documentation and/or procedures that provide at least the level of control described by the standards in this section, as approved by the LTBB Gaming Regulatory Commission in writing, will be acceptable.

C. **Documentation for Jackpot Payouts, Pouch Pays, Gaming Machine Fills, Short Pays exceeding \$10, and Accumulated Credit Payout Standards.**

1. For payout and fill documentation (minimum two-part form) shall include the following information:

- a. Date and time;
- b. Machine number; or for server-based games and mobile gaming systems, the player terminal number;
- c. Dollar amount of cash payout or gaming machine fill, both alpha and numeric or description of personal property awarded, including fair market value. Alpha is optional if another unalterable method is used for evidencing the amount of the payout;
- d. Game outcome, including reel symbols, card values, suits, etc., for jackpot payouts. Recording “multi-line payout” on the jackpot payout form is adequate as the game outcome. Game outcome is not required if a computerized jackpot/fill system is used;
- e. Preprinted or concurrently printed sequential number; and
- f. Signatures of at least two (2) employees are required when verifying and witnessing the payout or gaming machine fill (except as otherwise provided in paragraphs (C) (1) (f) (i) and (ii) of this section).
  - i. Payouts over a predetermined amount shall require the signature and verification of a supervisory or management employee independent of the gaming machine department (in addition to the two signatures required in paragraph (C) (1) (f) (i) of this section). Alternatively, if a computerized casino accounting system is utilized that validates, initiates, and prints the dollar amount of the jackpot payout on the form, only two signatures are required: one employee and one supervisory or management employee independent of the gaming machine department. This predetermined amount shall be authorized by management (as approved by the LTBB Gaming Regulatory Commission), documented, and maintained.

iii. Examine for propriety of signatures.

- f. Ensure all single-use gaming machine promotional coupons redeemed at booths, cages, etc. (i.e., coupons that cannot be accepted by a gaming machine for wagering purposes) are properly canceled by gaming machine/ cage personnel to prevent improper recirculation.
- g. Compare the dollar amount of issued, voided, and redeemed cash-out tickets to the unpaid and expired cash-out tickets dollar amount using the reports generated by the computerized casino accounting system for reasonableness, as defined by the [LTBB Gaming Regulatory Commission](#). Investigate and document any variance noted. Examine paid expired cash-out tickets for proper authorization and documentation pursuant to (O)(5) and (O)(6) of this section.
- h. Reconcile the dollar amount of wagering account deposit, withdrawal and account adjustment forms to the dollar amount recorded on the accountability form and computerized casino accounting system reports.
- i. Verify that the correct amount of gaming machine revenue resulting from wagering account and/or electronic funds transfers and cash-out ticket activity has been recorded in the accounting records. Reconcile the dollar amount of the wagering account revenue (net win/loss) to the dollar amount recorded on the accountability form and computerized casino accounting system reports.
- j. Reconcile all contest/tournament entry and payout forms to the dollar amounts recorded in the appropriate accountability document.
- k. When payment is made to the winners of a contest/tournament, reconcile the contest/tournament entry fees collected to the actual contest/tournament payouts made. This reconciliation is to determine whether based on the entry fees collected, the payouts made and the amounts withheld by the gaming establishment, if applicable, were distributed in accordance with the contest/tournament rules.

the actual cost of a payment plan, which is funded by the LTBB Gaming Operation, may be deducted from winnings. The LTBB Gaming Operation is required to obtain approval of all payment plans from the LTBB Gaming Regulatory Commission. For any funding method which merely guarantees the LTBB Gaming Operation's performance, and under which the LTBB Gaming Operation makes payments out of cash flow (e.g., irrevocable letters of credits, surety bonds, or other similar methods), the LTBB Gaming Operation may only deduct such payments when paid to the guest..

- H.** Cash-out tickets issued at a gaming machine or gaming device shall be deducted from gross revenue as jackpot payouts in the month the tickets are issued by the gaming machine or gaming device. Tickets deducted from gross revenue that are not redeemed within a period, not to exceed the validation date approved by the LTBB Gaming Regulatory Commission, shall be included in gross revenue. An unredeemed ticket previously included in gross revenue may be deducted from gross revenue in the month redeemed.
- I.** The LTBB Gaming Operation may not deduct from gross revenues the unpaid balance of a credit instrument extended for purposes other than gaming.
- J.** The LTBB Gaming Operation may deduct from gross revenue the unpaid balance of a credit instrument if the gaming operation documents, or otherwise keeps detailed records of, compliance with the following requirements. Such records confirming compliance shall be made available to the LTBB Gaming Regulatory Commission upon request:
  - 1. The LTBB Gaming Operation can document that the credit extended was for gaming purposes.
  - 2. The LTBB Gaming Operation has established procedures and relevant criteria to evaluate a guest's credit reputation or financial resources and to then determine that there is a reasonable basis for extending credit in the amount or sum placed at the guest's disposal;
  - 3. In the case of personal checks, the LTBB Gaming Operation has established procedures to examine documentation, which would normally be acceptable as a type of identification when cashing checks, and has recorded the guest's bank check guarantee card number or credit card number, or has satisfied paragraph (H)(2) of this section, as management may deem appropriate for the check-cashing authorization granted;

4. In the case of third-party checks for which cash, chips, or tokens have been issued to the guest, or which were accepted in payment of another credit instrument, the LTBB Gaming Operation has established procedures to examine documentation, normally accepted as a means of identification when cashing checks and as, for the check's maker or drawer, satisfied paragraph (J)(2) of this section, as management may deem appropriate for the check-cashing authorization granted;
5. In the case of guaranteed drafts, procedures should be established to ensure compliance with the issuance and acceptance procedures prescribed by the issuer;
6. The LTBB Gaming Operations has established procedures to ensure that the credit extended is appropriately documented, not least of which would be the guest's identification and signature attesting to the authenticity of the individual credit transactions. The authorizing signature shall be obtained at the time credit is extended.
7. The LTBB Gaming Operation has established procedures to effectively document its attempt to collect the full amount of the debt. Such documentation includes, but is not limited to, letters sent to the guest, logs of personal or telephone conversations, proof of presentation of the credit instrument to the guest's bank for collection, settlement agreements, or other documents which demonstrate that the LTBB Gaming Operation has made a good faith attempt to collect the full amount of the debt. Such records documenting collection efforts shall be made available to the LTBB Gaming Regulatory Commission upon request.

**K. Allowable and Non-allowable Deductions from Gross Revenue.**

1. Any prizes, premiums, drawings, benefits or tickets that are redeemable for money or merchandise or other promotional allowance, except money or tokens paid at face value or the cost of personal property awarded directly to a guest as the result of a specific wager, must not be deducted.
2. Cash paid to fund periodic payments may be deducted.

- c. The patron must sign the account documentation before the agent may activate the account.
  - d. The agent must provide the patron deposit account holder with a secure method of access.
8. When a patron deposits or withdraws funds from a patron deposit account electronically, the following must be recorded:
- a. Date and time of transaction;
  - b. Location (player interface, kiosk);
  - c. Type of transaction (deposit, withdrawal);
  - d. Amount of transaction; and
  - e. The unique account identifier.
9. If electronic funds transfers are made to or from a gaming operation bank account for patron deposit account funds, the bank account must be dedicated and may not be used for any other types of transactions.
10. Patron deposit account transaction records must be available to the patron upon reasonable request.
11. The LTBB Gaming Operation must establish, as approved by the LTBB Gaming Regulatory Commission, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented.

**D. Cage and Vault Accountability Standards.**

- 1. All transactions that flow through the cage shall be summarized on a cage accountability form for each work shift of the cage and shall be supported by documentation.
- 2. Increases and decreases to the total cage inventory shall be supported by documentation. For any individual increase/decrease documentation shall include the date and shift, the purpose of the increase/decrease, the person(s) completing the transaction, and the

person or department receiving the cage funds (for decreases only).

3. The cage and vault inventories (including coin rooms/vault) must be counted independently by at least two employees at the beginning and end of each work shift. These employees shall make individual counts for comparison of accuracy and maintenance of individual accountability. Such counts must be attested to by signature, and recorded in ink or other permanent form at the end of each shift during which activity took place. All discrepancies shall be noted and investigated. Unverified transfers of cash and/or equivalents are prohibited.
4. The LTBB Gaming Operation must establish and comply with a minimum bankroll formula as approved by [LTBB Gaming Regulatory Commission](#) 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 guests as they are incurred. A suggested bankroll formula will be provided by the [LTBB Gaming Regulatory Commission](#) upon request.

**F. Promotional Payouts, Drawings, and Giveaway Programs.** At a minimum, the following procedures (LTBB Gaming Regulatory Commission approval recommended) shall apply to any payout resulting from a promotional payout, drawing, or giveaway program (e.g. free pull) disbursed by the cage department. Such payouts are associated with gaming activity or a promotional program to encourage guest participation in gaming activities.

1. The conditions for participating in promotional payments, including drawings and giveaway programs, shall be prominently displayed or available for guest review at the LTBB Gaming Operation.
2. Payments of \$100 or more shall be documented at the time of the payment. Documentation shall include the following:
  - a. Date and time.
  - b. Dollar amount of payment or description of personal property (e.g. car).
  - c. Reason for Payment (e.g. name of promotion).
  - d. Guest's name (drawings only).
  - e. Signature(s) of the following number of employees verifying, authorizing, and completing the promotional payment with the guest;

2. Currency cassettes must be counted and filled by an agent and verified independently by at least one agent, all of whom must sign each cassette.
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.
4. The LTBB Gaming Regulatory Commission or the gaming operation, subject to the approval of the LTBB Gaming Regulatory Commission must develop and implement physical security controls over the kiosks. Controls should address the following: forced entry, evidence of any entry, and protection of circuit boards containing programs.
5. With regard to cashless systems, the LTBB Gaming Regulatory Commission or the gaming operation, subject to the approval of the LTBB Gaming Regulatory Commission, must develop and implement procedures to ensure that communications between the kiosk and system are secure and functioning.
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):
  - a. Starting balance dollar amount per financial instrument;
  - b. Starting balance number of items per financial instrument;
  - c. Dollar amount per financial instrument issued;
  - d. Number of items per financial instrument issued;
  - e. Dollar amount per financial instrument issued;
  - f. Number of items per financial instrument redeemed;
  - g. Dollar amount per financial instrument increases;
  - h. Number of items per financial instrument increases;

- b. Internal audit may perform and/or observe the two counts.
4. 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 the proper dollar amount has been recorded.
  5. For 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.
  6. For at least one day each month, accounting/audit personnel shall review a sample of returned checks to determine that the required information was recorded by cage personnel when the check was cashed.
  7. Accounting/audit personnel shall review exception reports for all computerized cage systems (e.g., fill/credit systems) at least monthly for propriety of transactions and unusual occurrences. The review shall include, but is not limited to, voided authorizations. All noted improper transactions or unusual occurrences identified shall be investigated with the results documented.
  8. At least monthly, accounting/audit personnel shall review all promotional payments, drawings, and giveaway programs to verify proper accounting treatment and proper win/loss computation.
  9. Daily, accounting/audit personnel shall 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. The LTBB Gaming Operation must establish, as approved by the LTBB Gaming Regulatory Commission the threshold at which a variance must be reviewed to determine the cause.
  10. All cage auditing procedures and any follow-up performed shall be documented, maintained for inspection, and provided to the LTBB Gaming Regulatory Commission upon request.

11. **Inventory.** At least monthly, verify receipt, issuance, and use of controlled inventory, including, but not limited to, keys, pre-numbered and/or multi-part forms.
12. Periodically perform minimum bankroll calculations to ensure that the gaming operation maintains cash in an amount sufficient to satisfy the gaming operation's obligations.

L. **Variations.** The operation must establish as approved by the LTBB [Gaming Regulatory Commission](#), the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented.

## XI. Management Information Systems

### A. Supervision

1. Controls must identify the supervisory agent in the department or area responsible for ensuring that the department or area is operating in accordance with established policies and procedures.
2. The supervisory agent must be independent of the operation of Class II games.
3. Controls must ensure that duties are adequately segregated and monitored to detect procedural errors and to prevent the concealment of fraud.
4. Information technology agents having access to 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:
  - a. Financial instruments;
  - b. Accounting, audit, and ledger entries; and
  - c. Payout forms.

B. As used in this section only, a system is any computerized system that is integral to the gaming environment. This includes, but is not limited to, the server and peripherals for Class II gaming system, accounting, surveillance, essential phone system, and door access and warning systems.

- c. Changes to operating system, database, network, and application policies and parameters.
  - d. Audit trail of information changed by administrator accounts; and
  - e. Changes to date/time on master time server.
4. Daily system event logs shall be reviewed at least once weekly (for each day of the entire previous week) by a person independent of the IT department for events listed in ~~(EB)~~ (3) of this section. The system event logs shall be maintained for a minimum of the preceding seven (7) days. Documentation of this review (e.g., log, checklist, notation on reports) shall be maintained for a minimum of ninety (90) days and include the date, time, name of individual performing the review, the exceptions noted, and any follow-up of the noted exception
- a. An automated tool that polls the event logs for all gaming and financial related servers, and provides the system administrators notification of the above may be used. Maintaining the notification for ninety (90) days shall serve as evidence of the review.
  - b. Any exceptions noted should be reported to the Regulatory Department within 4 hours of detection.
5. Exception reports for components that communicate within the gaming network (e.g. changes to system parameters, corrections, overrides, voids, etc.) shall be maintained and include at a minimum:
- a. Date and time of alteration;
  - b. Identification of user that performed alteration;
  - c. Data or parameter altered;
  - d. Data or parameter value prior to alteration; and
  - e. Data or parameter value after alteration.

**F. User Accounts**

1. Management personnel, or persons independent of the department being controlled, shall establish, or review and approve, user accounts to ensure that, at a minimum, assigned application functions match the employee's current job responsibilities, unless otherwise authorized by management personnel, and to ensure adequate segregation of duties.
2. At a minimum, the review shall ensure that any previously assigned application function access for the employee's user account is changed to inactive (disabled) prior to the employee accessing their new user account for their role or position in a new department.
3. Access credentials such as passwords, PINs, or cards must be controlled as follows:
  - a. Each user must have his or her own individual access credential;
  - b. Access credentials must be changed at an established interval approved by the LTBB [Gaming Regulatory Commission](#)~~RC~~; and
4. Lost or compromised access credentials must be deactivated, secured or destroyed within an established time period approved by the LTBB [Gaming Regulatory Commission](#)~~RC~~.
5. Only authorized agents may have access to inactive or closed accounts of other users, such as player tracking accounts and terminated user accounts.
6. User access listings shall be maintained either manually or by systems that automatically record access changes and force access credentials changes including the following information for each user:
  - a. Employee name and title or position.
  - b. User login name
  - c. Full list and description of application functions that each group/user account may execute. This list may be available in a separate report if the menu functions are easily referenced

between the user access listing report and the menu function report.

- d. Date and time account created.
  - e. Date and time of last login.
  - f. Date of last password change.
  - g. Date and time account disabled/deactivated.
  - h. Group membership of user account, if applicable.
7. When multiple user accounts for one employee per application are used, only one user account may be active (enabled) at a time if the concurrent use of the multiple accounts by the employee could create a segregation of duties deficiency resulting in noncompliance with one or more TMICS. Additionally, the user account has a unique prefix/suffix to easily identify the users with multiple user accounts within one application.
8. The system administrator or designee and the LTBB Gaming Regulatory Commission shall be notified within an established time period as approved by the **LTBB** Gaming Regulatory Commission when an employee is known to be no longer employed (e.g., voluntary or involuntary termination of employment). Upon notification the system administrator shall change the status of the employee's user account from active to inactive (disabled) status.
9. The system administrator or designee and the LTBB Gaming Regulatory Commission shall be notified as approved by the LTBB Gaming Regulatory Commission when a user's authorized remote access capability is suspended or revoked. Upon notification, the system administrator or designee shall change the status of the user's account from active to inactive (disabled) status.
10. User access listings for gaming applications at the application layer shall be reviewed quarterly by personnel independent of the authorization and user provisioning processes. The review shall consist of examining a sample of at least 25 users included in the listing or more as determined by the LTBB Gaming Regulatory Commission. The reviewer shall maintain adequate evidence to

2. System administrators shall maintain a current list of all enabled generic, system, and default accounts. The documentation shall include, at a minimum, the following:
  - a. Name of system (i.e., the application, operating system, or database).
  - b. The user account login name.
  - c. A description of the account's purpose.
  - d. A record (or reference to a record) of the authorization for the account to remain enabled.
3. The current list shall be reviewed by IT management in addition to the system administrator at least once every six months to identify any unauthorized or outdated accounts.
4. User access listings for all gaming systems shall be retained for at least one (1) day of each month for the most recent five (5) years. The lists may be archived electronically if the listing is written to unalterable media (secured to preclude alteration). If the list of users and user access for any given system is available in electronic format, the list may be analyzed by analytical tools (i.e., spreadsheet or database).
5. The IT department shall maintain current documentation with respect to the network topology (e.g., flowchart/diagram), deployment of servers housing applications and databases, and inventory of software and hardware deployed (available upon request by authorized internal and external auditors and by [LTBB Gaming Regulatory](#) Commission personnel). The employee responsible for maintaining the current documentation on the network topology shall be identified in the IT departmental policies and procedures.

**L. Electronic Storage of Documentation**

1. Documents may be scanned or directly stored to unalterable media (secured to preclude alteration) with the following conditions:
  - a. The storage media shall contain the exact duplicate of the original document.

programmer, and reason for changes, shall be documented and maintained.

- d. Physical and logical segregation of the development and testing environment from the production environments.
- e. Adequate segregation of duties (i.e., those who develop/test code do not have access to introduce new or modified code into the production environment). In addition, a system administrator shall be precluded from developing/testing code which will be introduced into the production environment.
- f. Secured repositories for maintaining code history.

**R. Purchased Software**

- 1. For critical IT systems, documentation shall be maintained and include, at a minimum, the date the program was placed into service, the nature of the change (if applicable), a description of procedures required in order to bring the new or modified program into service (conversion or input of data, installation procedures, etc.), and an indication of the IT technicians who performed such procedures.
  - a. Testing of new and modified programs shall be performed (by the LTBB Gaming Operation or the system manufacturer) and documented prior to full implementation.
  - b. Only LTBB [Gaming Regulatory Commission](#) authorized or approved systems and modifications may be installed.

**S. Software Downloads.** Downloads, either automatic or manual, must be performed in accordance with NIGC Technical Standards 25 CFR 547.12 or LTBB approved Technical Standards.

- 1. Verifying downloads. Following download of any Class II gaming system software, the Class II gaming system must verify the downloaded software using a software signature verification method. Using any method it deems appropriate, the LTBB [Gaming Regulatory Commission](#) must confirm the verification.

**XII. Complimentary Services**

- A. **Supervision.** Supervision must be provided as needed for approval for complimentary services by an agent(s) with authority to or greater than those being supervised.
  
- B. **Complimentary Services or items.** Controls must be established and procedures implemented for complimentary services or items that address the following;
  - a. Agents authorized to approve the issuance of complimentary services or items, including levels of authorization;
  - b. Limits and conditions on the approval and issuance of complimentary services or items;
  - c. Making and documenting changes to conditions or limits on the approval and issuance of complimentary services or items;
  - d. Documenting and recording the authorization, issuance, and redemption of complimentary services or items, including cash and non-cash gifts;
  
  - i. Records must include the following for all complimentary items and services equal to or exceeding an amount established by the gaming operation and approved by the LTBB Gaming Regulatory Commission ~~RC~~.:
    - 1. Name of patron who received the complimentary service or item;
    - 2. Name(s) of issuer(s) of the complimentary service or item;
    - 3. The actual cash value of the complimentary service or item;
    - 4. The type of complimentary service or item (i.e., food, beverage); and

5. Date the complimentary service or item was issued.

ii. [Reserved]

- C. The report required by paragraph (B) of this section shall not be required to include complimentary services or items below \$100.00, but will include a cumulative daily total of \$100.00 or more per customer as approved by the LTBB Gaming Regulatory Commission.
- D. Complimentary services and items records must be summarized and reviewed for proper authorization and compliance with established authorization thresholds.
- E. The reports required in paragraph (B) of this section must be prepared at least monthly. The Internal Audit Department and the Gaming Operation Accounting/Revenue Audit Departments shall review the reports at least monthly. These reports shall be made available to the Tribe, LTBB Gaming Regulatory Commission, or other entities designated by the Tribe upon request.
- F. Revenue Audit shall verify receipt, issuance and use of controlled manual complimentary forms.
- G. **Variations.** The LTBB Gaming operation must establish, as approved by the LTBB ~~Gaming Regulatory Commission~~RC, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented.

**XII.XIII. Drop and Count**

- A. **Computer Applications.** For any computer applications utilized, alternate documentation and/or procedures that provide at a minimum level of control described by these standards in this section, as approved by the LTBB Gaming Regulatory Commission in writing, will be acceptable.
- B. **Supervision.** Supervision must be provided for drop and count as needed by an employee with authority equal to or greater than those being supervised.

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- a. All locked table and card game boxes shall be removed from the tables by Security;
  - b. The LTBB Gaming Operation utilizes a single drop box with separate openings and compartments for each shift; and
  - c. Upon removal from the tables, table and card game drop boxes shall be transported directly to the count room or another equivalently secure area with comparable controls and locked in a secure manner until the count takes place.
3. All tables that were not open during a shift and therefore not part of the drop must be documented.
  4. The transporting of the table and card game drop boxes shall be performed by a minimum of two (2) persons, at least one (1) of whom is independent of the table or card games department.
  5. All table and card game drop boxes shall be posted with a number corresponding to a permanent number on the gaming table and marked to indicate game, table number, and shift.
  6. Surveillance shall be notified when the drop is to begin so that Surveillance may monitor the activities.
  7. All drop boxes shall be removed only at the time previously designated by the LTBB Gaming Operation and reported to the LTBB Gaming Regulatory Commission, except for emergency drops.
    - a. If an emergency drop is required, surveillance must be notified before the drop is conducted and the LTBB Gaming Regulatory Commission must be informed within a timeframe approved by the LTBB Gaming Regulatory Commission.
  8. For standards for drop of promotional progressive pots and pools refer to Section VI (H).

D. **Soft Count Room Personnel.**

18. After verification by the cage/vault employee the drop proceeds must be transferred to the cage/vault.
19. Access to stored, full table and card game drop boxes shall be restricted to authorized members of the drop and count teams.

**F. Gaming Machine Bill Acceptor Drop Standards.**

1. A minimum of three (3) employees shall be involved in the removal of the gaming machine drop, at least one (1) of whom is independent of the Gaming Machine Department.
2. All bill acceptor canisters shall be removed only at the time previously designated by the LTBB Gaming Operation and reported to the LTBB Gaming Regulatory Commission or designee except for emergency drops.
  - a. If an emergency drop is required, surveillance must be notified before the drop is conducted and the LTBB [Gaming Regulatory Commission](#) must be informed within a timeframe approved by the LTBB [Gaming Regulatory Commission](#).
3. Surveillance shall be notified when the drop is to begin so that surveillance may monitor the activities. The gaming machine bill acceptor drop begins with notification to Surveillance.
4. The bill acceptor canisters shall be removed by a Drop Team member, then transported directly to the count room or other equivalently secure area with comparable controls and locked in a secure manner until the count takes place.
  - a. Security shall be provided over the bill acceptor canisters removed from the gaming machines and awaiting transport to the count room.
  - b. The transporting of bill acceptor canisters shall be performed by a minimum of two (2) persons, at least one (1) who is independent of the Gaming Machine Department.
5. All bill acceptor canisters shall be posted with a number corresponding to a permanent number on the gaming machine.

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

**H. Gaming Machine Coin Drop Standards.**

1. A minimum of three (3) employees shall be involved in the removal of the gaming machine drop, at least one (1) who is independent of the Gaming Machine Department.
2. All drop buckets shall be removed only at the time previously designated by the LTBB Gaming Operation and reported to the LTBB Gaming Regulatory Commission, except for emergency drops.
3. Surveillance shall be notified when the drop is to begin in order that Surveillance may monitor the activities. The gaming machine coin drop begins with notification to Surveillance.
4. Security shall be provided over the buckets removed from the gaming machine drop cabinets and awaiting transport to the count room.
5. As each machine is opened, the contents shall be tagged with its respective machine number, if the bucket is not permanently marked with the machine number. The contents shall be transported directly to the area designated for the counting of such drop proceeds. If more than one (1) trip is required to remove the contents of the machines, the filled carts of coins shall be securely locked in the room designed for counting or in another equivalently secure area with comparable controls. There shall be a locked covering on any carts in which the drop route includes passage out of doors.
  - a. Alternatively, a smart bucket system that electronically identifies and tracks the gaming machine number, and facilitates the proper recognition of gaming revenue, shall satisfy the requirements of this paragraph.
6. Each drop bucket in use shall be:
  - a. Housed in a locked compartment separate from any other compartment of the gaming machine and keyed differently than other gaming machine compartments; and

- L. **Transfers during the gaming Machine Coin Count and Wrap are not Permitted.**
- M. **Collecting currency cassettes and financial instrument storage components from kiosks.** Controls must be established and procedures implemented to ensure that currency cassettes and financial instrument storage components are securely removed from kiosks. Such controls must include the following:
1. Surveillance must be notified prior to the financial instrument storage components or currency cassettes being accessed in a kiosk.
  2. Every drop period, ~~not to exceed one (1) week, the following will be performed tickets redeemed at the kiosk shall be removed~~ by two employees; at least one employee must be independent of kiosk accountability.
    - a. Drop each currency acceptor canister from each kiosk, ~~at least daily.~~
    - b. ~~At least weekly~~ Remove all cassettes from each kiosk, replenish the kiosk with full cassettes based on a predetermined level, count the cash, and document the count.
  3. Currency cassettes and financial instrument storage components must be secured in a manner that restricts access to only authorized agents.
  4. Redeemed vouchers and pulltabs (if applicable) collected from the kiosk must be secured and delivered to the appropriate department (revenue audit or accounting) for reconciliation.
  5. Controls must be established and procedures implemented to ensure that currency cassettes contain the correct denominations and have been properly installed.
  6. If the system does not provide adequate reporting or is down, each kiosk currency acceptor canister shall be dropped daily and all cassettes shall be removed and replenished daily, the cash will be counted and the count will be documented daily until the system is back online or reliable reporting is restored.

N. **Kiosk count standards.**

1. Access to stored full kiosk bill acceptor canister and currency cassettes must be restricted to:
  - a. Authorized agents; and
  - b. In an emergency, authorized persons for the resolution of a problem.
2. The kiosk count must be performed in a secure area, such as the cage or count room.
3. If counts from various revenue centers and kiosks occur simultaneously in the count room, procedures must be in effect that prevent the commingling of funds from the kiosks with any revenue centers.
4. The kiosk bill acceptor canister 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.
  - a. The count of must be recorded in ink or other permanent form of recordation.
  - 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 agent to prevent improper recirculation.
5. Procedures must be implemented to ensure that any corrections to the count documentation are permanent, identifiable, and the original, corrected information remains legible. Corrections must be verified by two agents.

O. **Key Controls-General**

1. The gaming machine coin drop cabinet keys, table and card games drop box release keys, bill acceptor canister release keys, table games drop box contents keys, bill acceptor canister contents keys, storage

6. Prior to the gaming machine count, at least two (2) employees shall verify the accuracy of the weigh scale with varying weights or with varying amounts of previously counted coin for each denomination to ensure the scale is properly calibrated (varying weights/coin from drop to drop is acceptable).
7. If a mechanical coin counter is used instead of a weigh scale, the LTBB Gaming Regulatory Commission, or the LTBB Gaming Operation as approved by the LTBB Gaming Regulatory Commission, shall establish and the LTBB Gaming Operation shall comply, with procedures that are equivalent to those described in paragraphs ~~(Z)(4)~~, ~~(Z)(5)~~, and ~~(Z)(6)~~ of this section.
8. If a coin meter count machine is used, the Count Team member shall record the machine number denomination and number of coins in ink on a source document, unless the meter machine automatically records such information.
  - a. A Count Team member shall test the coin meter count machine prior to the actual count to ascertain if the metering device is functioning properly with a predetermined number of coins for each denomination.
  - b. [Reserved]

AA. **Emergency Drop Procedures.** The LTBB Gaming Operation shall develop Emergency Drop Procedures. These procedures and any subsequent changes shall require LTBB Gaming Regulatory Commission approval. ~~See of this section.~~

BB. **Accounting/Auditing Standards**

1. Unannounced currency counter and currency counter interface (if applicable) tests shall be performed by personnel independent of the cage, vault, count team, player interface, and card games departments (as applicable) on at least a quarterly basis with the test results documented and maintained. All denominations of currency and all types of cash out tickets counted by the currency counter must be tested. This test may be performed by internal audit or the LTBB Gaming Regulatory Commission. The result of these tests shall be documented and signed by the person or persons performing the test.

2. Unannounced weigh scale and weigh scale interface (if applicable) tests shall be performed by a person or persons independent of the cage, vault, and player interface departments and count team at least quarterly with the test results being documented and maintained. This test may be performed by internal audit or the LTBB Gaming Regulatory Commission. The result of these tests shall be documented and signed by the person or persons performing the test.
3. **Inventory.** At least monthly, verify receipt, issuance, and use of controlled inventory, including, but not limited to keys, pre-numbered and/or multi-part forms.

CC. The LTBB Gaming Operation ~~operation~~ must establish, as approved by the LTBB ~~Gaming Regulatory Commission~~RC, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented.

#### **XIV. Internal Audit**

##### **A. Internal Audit Personnel.**

1. A separate Internal Audit Department shall be maintained whose primary function is performing internal audit work and that is independent with respect to the departments subject to audit.
2. The Internal Audit personnel shall report directly to the LTBB Gaming Regulatory Commission, as designated by the Tribe.

##### **B. Audits.**

1. Internal Audit personnel shall perform audits of all areas of the LTBB Gaming Operation. The following shall be audited at least annually:
  - a. Bingo, including but not limited to, supervision, computer applications, game play standards, promotional payouts or awards, accountability form, bingo equipment, statistical reports, electronic equipment, linked games, host requirements, remote requirements, player accounts ;
  - b. Pull tabs, including but not limited to, computer applications, pull tab inventory, access, transfers, winning pull tabs,

- E. **Material Exceptions.** All material exceptions resulting from internal audit work shall be investigated and resolved with the results of such being documented and retained for five (5) years. ~~Reports of material exceptions will be forwarded to the Tribal Executive and Tribal Council.~~
- F. **Role of Management.**
1. Internal audit findings shall be reported to Casino Management.
  2. Management shall be required to respond to internal audit findings stating corrective measures to be taken to avoid recurrence of the audit exception.
  3. Such management responses shall be included in the internal audit report that will be delivered to the Tribal Executive, Tribal Council, the LTBB Gaming Regulatory Commission, and Casino Management.
- G. **Internal Audit Annual Audit Plan.** In connection with the internal audit testing pursuant to paragraph (B)(1) and (B) (3) in this section, the LTBB Gaming Regulatory Commission shall review and approve the recommended Internal Audit Annual Audit Plan,<sup>5</sup> which shall be available upon request.
- H. **Annual Requirements.**
1. Agreed upon procedures. A CPA must be engaged to perform an assessment to verify whether the gaming operation is in compliance with these TMICS. The assessment must be performed in accordance with agreed upon procedures and the most recent versions of the Statements on Standards for Attestation Engagements and Agreed-Upon Procedures Engagements (collectively “SSAEs”), issued by the American Institute of Certified Public Accountants.
  2. The tribe must submit two copies of the agreed-upon procedures report to the NIGC within 120 days of the LTBB Gaming Operation's fiscal year end in conjunction with the submission of the annual financial audit report.
- I. **Review of Internal Audit**
1. The CPA must determine compliance by the gaming operation with the internal audit requirements in this paragraph (H) by:

- a. Completing the internal audit checklist;
- b. Ensuring that the internal auditor completed checklists for each gaming department of the operation;
- c. Verifying that any areas of non-compliance have been identified;
- d. Ensuring that audit reports are completed and include responses from management; and
- e. Verifying that appropriate follow-up on audit findings has been conducted and necessary corrective measures have been taken to effectively mitigate the noted risks.

2. 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.

J. **Report format.** The SSAEs are applicable to agreed-upon procedures engagements required in this part. All noted instances of noncompliance with the TMICS must be documented in the report with a narrative description, the number of exceptions and sample size tested.

#### XV. Surveillance

- A. The surveillance system shall be maintained and operated from a staffed surveillance room and shall provide surveillance over all gaming and areas designated by the LTBB [Gaming Regulatory Commission](#) RC.
- B. Supervision must be provided as needed for surveillance by an employee with authority equal to or greater than those being supervised.
- C. The entrance to the surveillance operation room shall be located so that it is not readily accessible by either the LTBB Gaming Operation employees who work primarily on the casino floor, or the general public.
- D. Access to the surveillance operation room shall be limited to surveillance personnel, designated employees, or other persons authorized in accordance with the Surveillance Department policies as approved by the LTBB Gaming Regulatory Commission. The Surveillance Department shall maintain a sign-

in log of other authorized persons entering the surveillance operation room.

- E. Surveillance room equipment shall have a total override capability over all other satellite surveillance equipment located outside of the surveillance operation room.
- F. All DVR equipment must be securely located in the surveillance operation room and the Surveillance Department shall be ultimately responsible for its proper operation and maintenance. The master evidence server may be stored in a separate outside secured location.
- G. All logs required in this section and as outlined in approved policies will be stored as determined by the [LTBB](#) Gaming Regulatory Commission.
- H. In the event of power loss to the surveillance system, an auxiliary or back up power source shall be available and capable of providing immediate restoration of power to all elements of the surveillance system that enable surveillance personnel to observe the table games remaining open for play and all areas covered by dedicated cameras. Auxiliary or back up power sources such as a UPS System, back-up generator, or an alternate utility supplier satisfies this requirement.
- I. The surveillance system shall include date and time generators that possess the capability to display the date and time of recorded events on video and/or digital recordings. The displayed date and time shall not significantly obstruct the recorded view.
- J. The Surveillance Department shall ensure staff is trained in the use of the equipment, knowledge of the games, and house rules.
- K. Each camera required by the standards in this section shall be installed in a manner that will prevent it from being readily obstructed, tampered with, or disabled by customers or employees. Surveillance must be notified when a camera needs to be moved, covered, touched, etc. Touching, moving, obstructing, or disabling a Surveillance camera by anyone other than authorized Surveillance personnel is prohibited. These actions require Surveillance Supervisor or Surveillance Manager approval. Cameras that are required by the Tribal Minimum Internal Control Standards will also require notification to [the](#) Regulatory [Department](#).
- L. Each camera required by the standards in this section shall possess the capability of having its picture displayed on a monitor and recorded. The

surveillance system shall include sufficient numbers of monitors and recorders to simultaneously display and record multiple gaming and count room activities, and record views of all dedicated cameras and motion activated dedicated cameras.

- M. A periodic inspection of the surveillance systems must be conducted (a system self-monitoring program will not meet this requirement) Reasonable effort shall be made to repair each malfunction of surveillance system equipment required by the standards in this section within seventy-two (72) hours after the malfunction is discovered. The LTBB Gaming Regulatory Commission shall be notified of any camera(s) that have malfunctioned for more than twenty-four (24) hours.

1. In the event of a dedicated camera malfunction, the LTBB Gaming Operation and/or the Surveillance Department shall immediately provide alternative camera coverage or other security measures, such as additional supervisory or security personnel, to protect the subject activity.

M. **Revenue Outlets**

1. The surveillance system shall monitor and record a general overview of the activities occurring in each point of sale area.
2. The surveillance system shall be capable of monitoring all opening and closing (beginning and end of shift) of cashier's drawers.

N. **Bingo.**

1. The surveillance system shall possess the capability to monitor the bingo ball drawing device or random number generator, which shall be recorded during the course of the draw by a dedicated camera with sufficient clarity to identify the balls drawn or numbers selected.
2. The surveillance system shall monitor and record the game board and the activities of the employees responsible for drawing, calling, and entering the balls drawn or numbers selected.

O. **Card Games.**

- ~~O.~~
1. Except for card game tournaments, a dedicated camera(s) with sufficient clarity must be used to provide:

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- a. An overview of the activities on each card table surface, including card faces and cash and/or cash equivalents;
- b. An overview of card game activities, including patrons and dealers; and
- c. An unobstructed view of all posted progressive pool amounts.

2. 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.

2.

P. **Progressive Card Games.**

- 1. Progressive card games with a progressive jackpot of \$25,000.00 or more shall be monitored and recorded by dedicated cameras that provide coverage of:
  - a. The table surface, sufficient that the card values and card suits can be clearly identified;
  - b. An overall view of the entire table with sufficient clarity to identify customers and dealer; and
  - c. A view of the posted jackpot amount.

Q. **Table Games.**

- 1. Except as otherwise provided in paragraphs (Q)(3) and (Q)(4) of this section, the surveillance system of the LTBB Gaming Operations operating four (4) or more table games shall provide at a minimum one (1) pan-tilt-zoom camera per two (2) tables and surveillance must be capable of taping:
  - a. With sufficient clarity to identify customers and dealers; and
  - b. With sufficient coverage and clarity to simultaneously view the table bank and determine the configuration of wagers, card values, and game outcome.

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- c. Monitoring and recording of all areas where coin may be stored or counted, including the hard count room, all doors to the hard count room, all scales and wrapping machines, and all areas where uncounted coin may be stored during the drop and count process. Coverage of the currency counting machines and currency sorting machines must be sufficiently clear to view the currency input, output and reject areas.
- d. Monitoring and recording of soft count room, including all doors to the room, all table game drop boxes, safes, and counting surfaces, and all Count Team personnel. The counting surface area must be continuously monitored and recorded by a dedicated camera during the soft count.
- e. Monitoring and recording of all areas where currency is sorted, stacked, counted, verified, or stored during the soft count process.

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

X. **Kiosks.** The surveillance system must monitor and record a general overview of activities occurring at each kiosk with sufficient clarity to identify the activity and the individuals performing it, including maintenance, drops or fills, and redemption of wagering vouchers or credits.

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~~Y.~~

Z.Y. **Revenue Audit** The surveillance system shall monitor and record a general overview of the activities occurring within the Revenue Audit Room. Additionally, dedicated cameras shall be required in areas where paperwork/documentation is stored and received.

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AA.Z. **Reporting requirements.** LTBB ~~Gaming Regulatory Commission~~RC approved procedures must be implemented for reporting suspected crimes and suspicious activity.

~~BB-AA.~~ **Digital Equipment Standards.**

- 1. Frame rate shall be a minimum of thirty (30) frames per second for all coverage of the gaming floor.

10. In the event of a failure of a DVR storage media system, the gaming operation should strive to repair or replace the equipment within 8 hours of the failure.

~~CC~~. **Video Library Log.** A video library log, or comparable alternative procedure approved by the LTBB Gaming Regulatory Commission shall be maintained to demonstrate compliance with the storage, identification, and retention standards required in this section.

~~DD~~. **Malfunction and Repair Log.**

1. Surveillance personnel shall maintain a log or alternative procedure approved by the LTBB Gaming Regulatory Commission that documents each malfunction and repair of the surveillance system as defined in this section.
2. The log shall state the time, date, and nature of each malfunction, the efforts expended to repair the malfunction, the reasons for any delays in repairing the malfunction, and when applicable any alternative security measures that were taken related to the malfunction.

~~EE~~. **Surveillance Log.**

1. Surveillance personnel shall maintain a log of all surveillance activities.
2. Such log shall be maintained by the Surveillance Room personnel and shall be stored securely within the Surveillance Department.
3. At a minimum, the following information shall be recorded in the surveillance log:
  - a. Date;
  - b. Time commenced and terminated;
  - c. Activity observed or performed; and

- d. The name or license credential number of each person who initiates, performs, or supervises the surveillance.
- 4. Surveillance personnel shall also record a summary of the results of the surveillance of any suspicious activity. This summary may be maintained in a separate log.

~~FF-EE.~~ **Surveillance Review.** Surveillance shall develop Review Procedures for review purposes for Tribal Law Enforcement and Casino Management. These procedures and any subsequent changes shall require the LTBB gaming Regulatory Commission approval.

#### **XVI. Gaming Promotions and Player Tracking Systems.**

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

**B. Gaming promotions**

- 1. The rules of the gaming promotion must be displayed or made readily available to patrons upon request. Gaming promotion rules require LTBB Gaming Regulatory Commission approval and include the following:
  - a. The rules of play;
  - b. The nature and value of the associated prize(s) or cash award(s);
  - c. Any restrictions or limitations on participant eligibility;
  - d. The date(s), time(s), and location(s) for the associated promotional activity or activities;
  - e. Any other restrictions or limitations, including any related to the claim of prizes or cash awards;
  - f. The announcement date(s), time(s), and location(s) for the winning entry or entries; and

- g. Rules governing promotions offered across multiple gaming operations, third party sponsored promotions, and joint promotions involving third parties.
2. At a minimum the following procedures (LTBB Gaming Regulatory Commission GRC approval required) shall apply to any payout resulting from a promotional payout, drawing, or giveaway program(e.g. free pull) disbursed by the cage department.
- a. Payments of \$100 or more shall be documented at the time of the payment. Documentation shall include the following:
    - i. Date and time;
    - ii. Dollar amount of payment or description of personal property (e.g. car);
    - iii. Reason for payment (e.g. name of promotion);
    - iv. Guest's name (drawing only);
    - v. Signatures of the following number of employees verifying , authorizing, and completing the promotional payment with the guest:
      - 1. Two employee signatures for all payments of \$100 or more; or
      - 2. For computerized systems that validate and print the dollar amount of the payment on a computer generated form, only one employee signature is required on the payment form.
    - vi. The required documentation may be prepared by and individual who is not a cage department employee as long as the required signatures are those of the employees completing the payment with the guest.
3. For all promotional payments, drawings, and giveaway programs the following documentation shall be maintained:

redeeming and expiration of points shall be prominently displayed or available for customer review at the licensed location.

**D. Variances.** The LTBB Gaming Operation must establish, as approved by the LTBB ~~Gaming Regulatory Commission~~RC, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented and available to the LTBB ~~Gaming Regulatory Commission~~RC upon request.

**E. Accounting/Auditing Standards**

1. At least monthly, accounting/audit personnel shall perform procedures to ensure that promotional payments, drawings, and giveaway programs (as relates to the cage) are conducted in accordance with the information provided to the guests.
2. For computerized player tracking systems, an accounting/audit employee shall perform the following procedures at least monthly;
  - a. Review all point addition/deletion authorization documentation, other than for point addition/deletions made through an automated process, for propriety;
  - b. Review exception reports including point transfers between accounts; and
  - c. Review documentation related to access to inactive and closed accounts.
3. At least annually, all computerized player tracking, promotional accounts, promotion and external bonusing gaming machine systems (in-house developed and purchased systems) shall be reviewed by personnel independent of the individuals that set up or make changes to the system parameters. The review is performed to determine that the configuration parameters are accurate and have not been altered without appropriate management authorization (e.g., player tracking system - verify the accuracy of the awarding of points based on the dollar amount wagered). The system should also be tested, if possible, to further verify the accuracy of the configuration parameters (e.g., wagering at a gaming machine to verify the accuracy of the amount of points/credits awarded). Documentation of the test results shall be

created and maintained for LTBB ~~Gaming Regulatory Commission~~RC review upon request.

4. Inventory. At least monthly, verify receipt, issuance, and use of controlled inventory, including, but not limited to keys, pre-numbered and/or multi-part forms.

## **XVII. Patron Deposit Accounts and Cashless Systems**

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

### **B. Patron Deposit Accounts and Cashless Systems**

1. Smart cards cannot maintain the only source of account data.
2. Establishment of patron deposit accounts. The following standards apply when a patron establishes an account.
  - a. The patron must appear at the gaming operation in person, at a designated area of accountability, and present valid government issued picture identification; and
  - b. An agent must examine the patron's identification and record the following information;
    - i. Type, number, and expiration date of the identification;
    - ii. Patron's name;
    - iii. A unique account identifier;
    - iv. Date the account was opened; and
    - v. The agent's name.

4. When a patron deposits or withdraws funds from a patron deposit account electronically, the following must be recorded:
  - a. Date and time of transaction;
  - b. Location (player interface, kiosk);
  - c. Type of transaction (deposit, withdrawal);
  - d. Amount of transaction; and
  - e. The unique account identifier.
5. Patron deposit account transaction records must be available to the patron upon reasonable request.
6. If electronic funds transfers are made to or from a gaming operation bank account for patron deposit account funds, the bank account must be dedicated and may not be used for any other types of transactions.

**D. Accounting/Auditing Standards.**

1. At least weekly, reconcile patron deposit account liability (deposits +adjustments-withdrawals = total account balance) to the system record.
2. At least weekly, review manual increases and decreases to/from player deposit accounts to ensure proper adjustments were authorized.
3. Inventory. At least monthly, verify receipt, issuance, and use of controlled inventory, including, but not limited to keys, pre-numbered and/or multi-part forms.

- E. Variances.** The operation must establish as approved by the LTBB [Gaming Regulatory Commission](#) RC, the threshold level at which a variance must be reviewed to determine the cause. Any such review must be documented.