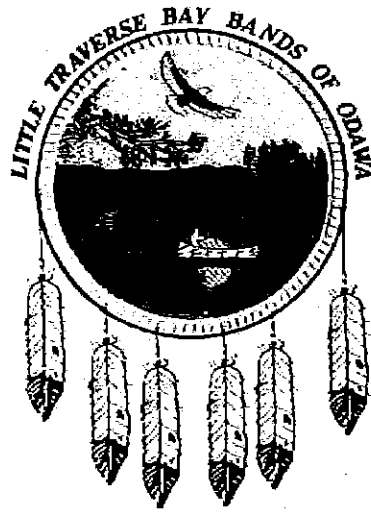


**LITTLE TRAVERSE BAY BANDS OF
ODAWA INDIANS**

**TRIBAL MINIMUM INTERNAL
CONTROL STANDARDS
REG-WOS 2011-005- 081920-021**



WAGANAKISING ODAWA

Section XVII Wagering Accounts

Section XVIII Sports Betting

Section XIX 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. Betting kiosk: means a self-activated machine that patrons use to place wagers, open accounts, make account deposits and/or withdrawals and is considered a writer/cashier station
- b. 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.
- c. Bill acceptor canister: means the box attached to the bill acceptor used to contain cash and cash equivalents received by bill acceptors.
- d. Bill acceptor canister release key: means the key used to release the bill acceptor canister from the bill acceptor device.
- e. Bill acceptor canister storage rack key: means the key used to access the storage rack where bill acceptor canisters are secured.
- f. Bill acceptor drop: means cash or cash equivalent contained in bill acceptor canisters.
- g. Bill-in meter: means a meter included on a gaming machine accepting cash or cash equivalent that tracks the cash or cash equivalent put in the machine.
- h. Bingo session: means bingo games played within the gaming day.
- i. Bonus award: means an award of cashable or non-cashable credits placed on the credit meter of the machine. The amount placed on the credit meter may or may not result from a wager.
- j. Bonus Payout: means a type of payout possessing the objective of retaining customer patronage. Various types of bonuses are generally available, such as free cash, match bonuses or free play and may be dependent on the loyalty rating of a customer.
- k. Box person: means the first-level supervisor who is responsible for directly participating in and supervising the operation and conduct of a craps game.

C.

U.

- a. UPS: uninterrupted power supply. Used on electrical equipment to prevent electrical outages.

V.

- a. Vault: means a secure area within the gaming operation where tokens, checks, cash, coins, and chips are stored.
- b. Voucher/TITO: means a financial instrument of fixed wagering value, usually paper, that can be used only to acquire an equivalent value of cashable credits or cash through interaction with a voucher system. This includes vouchers issued for use in the sports betting kiosks.
- c. Voucher/ system: See computerized casino accounting system.

W.

- a. Wager: means the placing at risk money or something of value on a gambling game that has an uncertain outcome with the primary intent of winning additional money and/or personal property.
- b. Wagering account: means an electronic ledger operated and maintained by the LTBB Gaming Operation for a patron in connection with the patron's use and play of any or all authorized games and gaming devices, including, but not limited to, race books, sports pools, mobile gaming systems, and interactive gaming, information relative to such use and play is recorded on behalf of the patron including, but not limited to, the following types of transactions: whereintypes of transactions are recorded:
 - 1. Deposits;
 - 2. Withdrawals;
 - 3. Debits;
 - i. Withdrawals;

- ii. Amounts wagered by the patron;
- iii. Transfers to a game or gaming device;
- iv. Adjustments made by the licensee following the resolution of a dispute;
- v. Service or other transaction-related charges authorized by the patron;
- vi. Any other means approved by the LTBB Gaming Regulatory Commission.

4. Credits;

- i. Deposits;
- ii. Amounts won by patron;
- iii. Transfers from a game or gaming device;
- iv. Promotional credits, or bonus credits provided by the licensee and subject to the terms of use established by the LTBB Gaming Operation and as long as such credits are clearly identified as such;
- v. Adjustments made by the LTBB Gaming Operation following the resolution of a dispute; or
- vi. Any other means approved by the LTBB Gaming Regulatory Commission.

5. Service or other transaction-related charges authorized by the patron; and

6. Wagering account adjustments.

- c. Weigh/count: means the value of coins and tokens counted by a weigh machine.
- 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.

3. Permanent removal of a gaming machine from the floor shall require an adjustment to the general ledger to reduce the initial hopper load asset account by the dollar amount of the initial hopper load asset amount. Additionally, the dollar amount of the initial hopper load shall not be included in gross gaming revenue. The difference between the hopper contents and the initial hopper load dollar amount is an adjustment to gaming machine revenue, which should be included in assessable gross revenues in accordance with 25 CFR §514.1.

J. Contests/Tournaments

1. All contest/tournament entry fees and prize payouts shall be summarized on a cash accountability document on a daily basis.
2. When, in accordance with the rules of the contest/tournament as established by the gaming operation and subject to LTBB Gaming Regulatory Commission approval, identification of all entrants is required for making a subsequent payout subject to IRS reporting thresholds, the entry fee(s) shall be recorded on a document which contains:
 - a. Customer's name;
 - b. Date of entry;
 - c. Dollar amount of entry fee (both alpha and numeric, or unalterable numeric);
 - d. Signature (electronic signature acceptable of individual completing transaction attesting to the receipt of entry fee (s) and
 - e. Name of contest/tournament.

- a. Name of the event;
- b. Date(s) of the event;
- c. Total number of entries;
- d. Dollar amount of entry fees;
- e. Total prize pool; and
- f. The dollar amount paid for each winning category.

The gaming operation shall establish a reasonable period, subject to LTBB Gaming Regulatory Commission approval, to retain the information.

K. In-House Progressive Gaming Machine Standards.

1. A meter that shows the amount of the progressive jackpot shall be conspicuously displayed at or near the machines to which the jackpot applies.
2. At least one (1) time each day, the Revenue Audit Department shall read and record the amount shown on each progressive jackpot meter at the LTBB Gaming Operation except for those jackpots that can be paid directly from the machine.
3. Explanations for meter reading decreases shall be maintained with the progressive meter reading sheets, and where the payment of a jackpot is the explanation for a decrease the Revenue Audit Department shall record the jackpot payout number on the sheet or have the number reasonably available;
4. Revenue Audit Department shall record the base amount of each progressive jackpot the LTBB Gaming Operation offers.
5. The LTBB Gaming Regulatory Commission shall approve procedures specific to the transfer of progressive amounts in excess of the base amount to other gaming machines. Such procedures may also include other methods of distribution that accrue to the benefit of the gaming public via an award or prize.

L. Wide-Area Progressive Gaming Machine Standards.

1. A display meter that shows the amount of the progressive jackpot shall be conspicuously displayed at or near the machines to which the jackpot applies;
2. The gaming operation shall reconcile the vendor billing statements on at least a monthly basis and appropriately recognize its pro-rata share of wide-area progressive jackpots. Wide-area progressive jackpot payouts may represent an allowable adjustment to assessable gross revenues in the amount of the gaming operation's pro-rata share in accordance with 25 CFR §514.1. Administrative fees and other commissions paid to the vendor for the operation of the wide-area progressive are not allowable deductions from assessable gross revenues.
3. The Regulatory Director or designated Regulatory Staff shall be contacted to participate in the verification process of Wide Area Progressive Jackpots.

M. Accounting/Revenue Auditing Standards.

1. Gaming Machine Accounting/Auditing Procedures shall be performed by the Revenue Audit Department.
2. For weigh scale and currency interface systems, for at least one (1) drop period per month Revenue Audit employees shall compare the totals on the weigh scale report/currency counter report to the system generated count as recorded in the gaming machine statistical report. Discrepancies shall be resolved prior to generation/distribution of gaming machine reports.
 - a. For gaming operations that do not have a weigh scale or currency counter interface system, the gaming operation will develop procedures as determined by the LTBB Gaming Regulatory Commission for the reconciliation of meter to drop and the count reflected in the drop report. Variance amounts as established by policy shall be investigated and documented.

16. All Gaming Machine Auditing Procedures and any follow-up performed shall be documented, maintained for inspection, and provided to the LTBB Gaming Regulatory Commission upon request.
17. 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.

N. Ticket-In/Ticket-Out.

1. The issuance of cash-out tickets for promotional purposes, other than through actual gaming machine play or through the purchase of cash-out tickets by the customer, shall be sufficiently documented and authorized by management personnel independent of the gaming machine department. Alternatively, gaming machine supervisory employees may authorize the issuance of the cash-out tickets for promotional purposes if sufficient documentation is generated and employees independent of the gaming machine department randomly verify the issuance of the cash-out tickets on a quarterly basis.
2. The customer may request a cash-out ticket from the gaming machine that reflects all remaining credits. The cash-out ticket shall be printed at the gaming machine by an internal document printer. The cash-out ticket shall be valid for sixty (60) days as approved by the LTBB Gaming Regulatory Commission. Cash-out tickets may be redeemed for payment or inserted in another gaming machine and wagered, if applicable, during the specific time period. The printed cash-out ticket shall include the following:
 - a. Gaming operation name;
 - b. Gaming machine number, or for server-based games and mobile gaming systems, the player terminal number;
 - c. Date and time of issuance;
 - d. Alpha and numeric dollar amount;
 - e. Validation number; and
 - f. Expiration period or date when ticket will expire, if applicable.

7. During a system failure, cash-out tickets not requiring supervisory approval for payment when paid shall be written/stamped with a paid designation, signed by the cashier, and noted with the date paid. The payment of the ticket shall be entered into the computerized casino accounting system by cage/gaming machine/accounting personnel when the system resumes operation.
 8. Unredeemed cash-out tickets (physical tickets) can only be voided in the system when the ticket is available and when voided by an employee independent of the gaming machine department. The employee completing the void shall enter the void into system and clearly mark "void" across the face of the ticket, date, and sign the face of the ticket. The accounting department shall maintain the voided ticket.
 9. The LTBB Gaming Operation shall develop and the LTBB Gaming Regulatory Commission shall approve procedures for the disposition of cash-out tickets found by employees.
 10. If the host validation computer system is down for more than four (4) hours, The LTBB Gaming Operation shall promptly notify the LTBB Gaming Regulatory Commission or its designated representative.
- O. Account Access Cards. Not applicable at this time.
- P. Smart Cards. All smart cards that maintain the only source of account data are prohibited, i.e., cards that possess the means to electronically store and retrieve data.

IX. Accounting

- A. The LTBB Gaming Operation shall prepare accurate, complete, legible, and permanent records of all transactions pertaining to revenue and gaming activities.
- B. Conflicts of Standards. When establishing SICS, the gaming operation should review, and consider incorporating, other external standards such as GAAP, GAAS, and standards promulgated by GASB and FASB. In the event of a conflict between the MICS and the incorporated external standards, the

L. Maintenance and Preservation of Books, Records, and Documents.

1. All original books, records, and documents pertaining to the conduct of wagering activities shall be retained by the LTBB Gaming Operation in accordance with the following schedule. A record that summarizes gaming transactions is sufficient, provided that all documents containing an original signature(s) attesting to the accuracy of a gaming related transaction are independently preserved. Original books, records or documents shall not include copies of originals, except for copies that contain original comments or notations on parts of multi-part forms. The following original books, records, and documents shall be retained by the LTBB Gaming Operation for a minimum of five (5) years:
 - a. Casino cage documents;
 - b. Documentation supporting the calculation of table game win;
 - c. Documentation supporting the calculation of gaming machine win;
 - d. Documentation supporting the calculation of revenue received from the games of bingo, pull-tabs (if applicable), card games, sports betting and all other gaming activities offered by the LTBB Gaming Operation;
 - e. Table games statistical analysis reports;
 - f. Gaming machine statistical analysis reports;
 - g. Bingo, sports betting and pull-tab wagering statistical reports; (if applicable),
 - h. Internal audit reports;
 - i. All other books, records, and documents pertaining to the conduct of wagering activities that contain original signature(s) attesting to the accuracy of the gaming related transaction.

2. Unless otherwise specified in this section, all other books, records, and documents shall be retained until such time as the accounting records have been audited by the LTBB Gaming Operation's independent certified public accountants.
3. The above standards shall apply without regards to the medium by which the book, record, and document is generated or maintained (paper, computer-generated, magnetic media, etc.).

X. Cage

- 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, as approved in writing by the LTBB Gaming Regulatory Commission, will be acceptable.
- B. Supervision. Supervision must be provided as needed for cage, vault, kiosk, and other operations using cash equivalents by an agent(s) with authority equal to or greater than those being supervised.
- C. Personal Checks, Cashier's Checks and Traveler's Checks
 1. If personal checks, cashier's checks, Tribal Enterprise checks or traveler's checks are cashed at the cage, 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 appropriate controls that, at a minimum, provide for security and integrity (i.e. identification verification, acceptance procedures, prompt endorsement and inclusion in cage accountability). For each check cashing transaction, the minimum controls shall include the following:
 - a. Verify the guest's identity by examining an identification credential (e.g. driver's license) or other method to ensure the guest's identity. The identification credential information shall be documented on the check unless the information is maintained elsewhere. In such cases, record "Account on file" on the check as the verification source and results.
 - b. Examine the check to ensure it includes the guest's name, current address, and signature.

- c. For personal checks, verify the guest's check cashing authority and record the source and results in accordance with management policy.
 - d. If a check guarantee service is used to guarantee the transaction and the procedures required by the check guarantee service are followed, then the above requirements do not apply.
- 2. [Reserved]
 - 3. When traveler's checks or other guaranteed drafts such as cashier's checks are presented, the cashier shall comply with the examination and documentation procedures as required by the issuer.
 - 4. The LTBB Gaming Operation shall develop check cashing authorization standards. These standards delegate to the employees the authority to approve checks based on amounts and job titles. Any changes to the standards will require LTBB Gaming Regulatory Commission approval.

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.

E. 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;
 - i. Two employee signatures for all payments of \$100 or more; or
 - ii. 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.

- d. A member of the Cage/Vault Department shall count the wrapped gaming machine drop by denomination and reconcile it to the weigh/count summary report. Any variance shall be reconciled and documented;
 - e. At the conclusion of the reconciliation, at least two (2) Count Team members and the cage/vault employee shall sign the summary report attesting to its accuracy; and
 - f. The wrapped coins shall be transported to the cage, vault or coin vault after the reconciliation of the weigh/count to the wrap.
 - g. The count team shall not have access to coin drop meter amounts until after the count is completed and the drop proceeds have been accepted into the cage/vault accountability. A count team member is allowed to read/record the amount from the coin-in meters provided the count team members do not have knowledge of the dollar amount of coin contained in the drop buckets pursuant to the coin-in meters during the count process.
- L. Transfers during the gaming Machine Coin Count and Wrap are not Permitted.
- M. Collecting currency cassettes and financial instrument storage components from kiosks, including Sports Betting 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 by two employees; at least one employee must be independent of kiosk accountability.
 - a. Drop each currency acceptor canister from each kiosk.
 - b. 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, tickets 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.

adjustments;

- g. Information technology functions, including but not limited to, physical access and maintenance controls, system parameters, user accounts, generic user accounts, service and default accounts, administrative access, backups, recordkeeping, electronic storage of documentation, network security, changes to production environment, remote access, information technology department, in-house developed systems, and purchased software programs.
- h. Complimentary service(s) or item(s), including but not limited to, procedures whereby complimentary service(s) and/or item(s) are issued, authorized, and redeemed and reported;
- i. Accounting standards, including but not limited to, accounting records, GAAP requirements, administrative and accounting procedures, gross gaming revenue computations, currency controls, periodic payment plans, cash out ticket deductibility, credit instrument deductibility, allowable and non-allowable deductions from gross revenue, and maintenance and preservation of books;
- j. Drop and count standards, including but not limited to, computer applications, supervision, count room access, table and card games drop, soft count room personnel, table and card games count, gaming machine bill acceptor drop, gaming machine bill acceptor count, gaming machine coin drop standards, hard count room personnel, gaming machine coin count and wrap standards, count room inventory security, transfers of currency and coin during the count, key controls-general, gaming machine drop key control standards, table and card games drop key control standards, table and card game drop box release keys, bill acceptor canister release keys, table and card game drop box storage rack keys, bill acceptor canister storage rack keys, table and card game drop box contents keys, bill acceptor canister contents keys, gaming machine computerized key security systems and table and card game computerized key security systems, emergency drop procedures and gaming machine count equipment; and

- k. Sports Betting, including but not limited to, computer applications, payout standards, betting kiosks, checkout standards and auditing/accounting ,
 - l. Any other internal audits as required by the Tribe, LTBB Gaming Regulatory Commission.
- 2. In addition to the observation and examinations performed under paragraph (B)(1) of this section, follow-up observations and examinations shall be performed to verify that corrective action has been taken regarding all instances of non-compliance cited by internal audit, the independent accountant, and/or the LTBB Gaming Regulatory Commission. The verification shall be performed within six (6) months following the date of notification.
 - 3. The following areas shall be audited at least semi-annually:
 - a. Table games, including but not limited to, fill and credit procedures, table inventory forms, playing cards and dice, table game analysis, accounting/auditing, call bets, and foreign currency; and
 - b. Gaming machines, including but not limited to, jackpot payout and gaming machine fills, promotional payouts, department funds, game programs, theoretical and actual hold, hopper content standards, player tracking, in-house progressives, wide area progressives, accounting/auditing, cash-out tickets and account access cards.
 - 4. Whenever possible, internal audit observations shall be performed on an unannounced basis, i.e., without the employees being forewarned that their activities will be observed.

C. Documentation.

- 1. Documentation (e.g., checklists, programs, reports, etc.) shall be prepared to evidence all internal audit work performed as it related to the requirements in this section, including all instances of noncompliance.
- 2. The Internal Audit Department shall operate with audit programs which, at a minimum, address the TMICS. Additionally, the

dedicated camera that provides coverage with sufficient clarity to identify the chip values and the amounts on the fill and credit slips.

2. Controls provided by a computerized fill and credit system may be deemed an adequate alternative to viewing the fill and credit slips.

V. Currency and Coin.

1. The surveillance system shall monitor and record with sufficient clarity all areas where currency or coin may be stored or counted.
2. Audio capability of the soft count room shall also be maintained.
3. The surveillance system shall provide for:
 - a. Coverage of scales shall be sufficiently clear to view any attempted manipulation of the recorded data;
 - b. Monitoring and recording of the table game drop box storage rack or area by either a dedicated camera or a motion activated camera;
 - 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.
- Y. Sports betting Kiosks. The surveillance system must monitor and record a general overview of activities occurring at each Sports betting kiosk with sufficient clarity to identify the activity and the individuals performing it, including maintenance, drops or fills, and transactions.
- Z. Sports Betting. The surveillance system shall monitor and record general activities in each race book, sports pool and cashier area, with sufficient clarity to identify the employees performing the different functions, customers at the counter and to confirm the amount of each cash transaction.
 - 1. Each cashier station shall be equipped with one (1) dedicated overhead camera covering the transaction area.
- AA. 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.
- BB. Reporting requirements. LTBB Gaming Regulatory Commission approved procedures must be implemented for reporting suspected crimes and suspicious activity.
- CC. Digital Equipment Standards.
 - 1. Frame rate shall be a minimum of thirty (30) frames per second for all coverage of the gaming floor.
 - 2. Picture size measured in Common Image Format (CIF) shall be a minimum of four (4) CIF. Digital storage shall be minimally hot swappable Raid 5 or equivalent for coverage of the gaming floor.
 - 3. Raid units (Redundant Array of Independent Drives) shall at a minimum be configured as raid 5.

4. A supervisory program that monitors the system and immediately reports malfunctions is required.
5. Access, or the ability to access, a digital surveillance system from any location outside of the surveillance operation room, must be approved by the LTBB Gaming Regulatory Commission. Such transmissions shall be effectively encrypted, firewalled on both ends, and password protected. If remote access (e.g., VPN, modem, wireless) to any associated equipment is allowed for software support, the LTBB Gaming Operation shall maintain an access log that includes:
 - a. Name of employee authorizing remote access;
 - b. Name of Authorized programmer or manufacturer representative;
 - c. Reason for remote access;
 - d. Description of work performed in adequate detail to include the old and new version numbers, if applicable of any other changes made to the system; and
 - e. Date, time and duration of access
6. All digital records of coverage provided by the dedicated cameras or motion activated dedicated cameras required by the standards in this section shall be retained for a minimum of ten (10) days.
7. Recordings involving suspected or confirmed gaming crimes, unlawful activity must be retained for a minimum of one year.
8. Duly authenticated copies of digital records shall be provided to the LTBB Gaming Regulatory Commission upon request.
9. Have a media storage system configured to limit loss of data.
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.

DD. 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.

EE. 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.

FF. 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.

GG. 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 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.

XVII. Wagering Accounts

A. Supervision. Supervision must be provided as needed for , wagering accounts by an agent(s) with authority equal to or greater than those being supervised.

B. Wagering Accounts

1. Wagering accounts must be established, maintained, and accounted for at one designated area (e.g., main casino cage). Further, all subsequent deposits/withdrawals and account adjustment transactions must be accounted for through the same designated area.
2. To establish a wagering account, an employee shall record, verify, and maintain the following on a registration application:
 - a. The identity of the patron;
 - b. The patron's date of birth;
 - c. The patron's physical address;
 - d. The patron's social security number, if a United States resident;
 - e. The patron's account number; and
 - f. The patron's signature attesting to the following:
 - i. That the information provided by the patron to open the wagering account is accurate;
 - ii. That the patron has reviewed and acknowledged the rules and procedures established by the licensee for use of the wagering account;
 - iii. That the patron has been informed of and acknowledged that they are prohibited from allowing any other person not assigned to the wagering account access to or use of their wagering account; and
 - iv. That the patron consents to the monitoring and recording by the LTBB Gaming Operation and the Gaming LTBB Gaming Regulatory Commission of the use of the wagering account.

3. For each wagering account, a list is maintained of each person assigned to the account and must include the date each person is added or removed from the account.
4. Prior to allowing any wager from the patron, the licensee shall require the patron to personally appear before an employee of the licensee at its licensed gaming establishment or affiliated gaming establishment. The employee shall perform the following
 - a. Examine, in the patron's presence, the patron's valid government issued picture identification credential confirming the patron's identity.
 - b. Document the following on the registration application:
 - i. Type of identification credential, credential number, expiration date of credential, and date credential was examined.

Note: A patron's driver's license is the preferred method for verifying the patron's identity. A passport, non- resident alien identification card, other government issued identification credential or another picture identification credential normally acceptable as a means of identification when cashing checks, may also be used.
 - ii. That the patron is not on the list of excluded persons established pursuant LTBB Sports Betting Regulations.
 - iii. The wagering account has not been created using an anonymous or fictitious name.
 - iv. The date and time the patron's wagering account is opened.
5. A licensee shall establish procedures to prevent wagering prior to performing the identification verification required by (B)(4).

6. For suspended wagering accounts, accounts will only be reactivated after re-verifying information required in (B) (2) and (B) (4). Re-verification procedures require supervisory approval and must be documented and maintained.
7. Procedures are in place to provide a secure method for each patron to access funds in a wagering account.
8. A record of each deposit/withdrawal/adjustment is created and maintained that details the following information:
 - a. Patron's name, wagering account number, and signature or verification of secure patron identification (except adjustments to the wagering account do not require the patron's signature or verification of secure patron identification).
 - b. Date and time of deposit/withdrawal or account adjustment.
 - c. Dollar amount of deposit/withdrawal or account adjustment.
 - d. Nature of deposit/withdrawal.
 - e. Reason for adjustment to wagering account, if applicable.
 - f. The information for deposits/withdrawals above should be included on a receipt as follows:
 - i. A manual deposit/withdrawal is evidenced by at least a two-part document, with one part remaining in the cashier's area and the other part given to the patron. In addition, the document must include the same document number on all copies and the signature of the employee handling the transaction; or
 - ii. A computerized deposit/withdrawal is evidenced through an electronic receipt which is to be provided to the patron.
9. Procedures are implemented to ensure that funds withdrawn by a patron from a wagering account are not transferred to any other account, unless the other account is verified to be controlled by the

patron through the automated clearing house or another mechanism designed to facilitate electronic commerce transactions.

10. Adjustments to wagering accounts must be documented and are authorized by management with such personnel's job titles delineated within the cage and credit section of the written system of internal control.
11. For promotional credits or bonus credits, determine how such credits are identified within the wagering account and delineate this information in the written system of internal controls.
12. A detail wagering report for each wagering account is created on demand and is made available to the patron upon request, which includes:
 - a. Account number;
 - b. Name of all patron(s) registered to the account;
 - c. Beginning balance;
 - d. List of all transactions which includes the following:
 - i. Date and time;
 - ii. Amount of transaction;
 - iii. Transaction type (e.g., deposit, withdrawal, etc.);
 - iv. Gaming area, if applicable; and
 - v. Patron(s)/employee(s) who initiated and authorized the transaction
 - e. Totaled by credits and by debits; and
 - f. Ending balance.
13. A wagering account balance summary report, by wagering account number and in total, is created on demand at least daily, which includes:

- a. Beginning balance;
- b. Dollar amounts of credits and of debits; and
- c. Ending balance.

Note: All wagering accounts, regardless of account balance, must be included on the wagering account balance summary report

C. Wagering Account Transfers (WAT) Reports

1. A WAT Detail report by gaming area is created and maintained by day, which includes:
 - a. For each game/gaming device all transactions which includes (e.g., by slot machine #, socket ID, table game number, keno/bingo game if more than one, counter game, etc.):
 - i. Date and time;
 - ii. Account number;
 - iii. Transaction type (e.g., transfer to/transfer from);
 - iv. WAT in amount;
 - v. WAT out amount; and
 - vi. For in person counter game transactions, writer/cashier station
 - b. Subtotal of WAT in and WAT out by game/gaming device.
 - c. By gaming area and in total, WAT in and WAT out.
2. A WAT by Gaming Area report for each gaming area utilizing wagering accounts is created daily which includes:
 - a. WAT in by game/gaming device;

- b. WAT out by game/gaming device; and
 - c. Total WAT in and total WAT out.
3. A WAT Summary report, by gaming area and in total, is created daily summarizing the daily, month-to-date, and year-to-date WAT in and WAT out.

D. Customer Deposits.

Note: This section regarding customer deposits applies when a patron places funds on deposit for safekeeping and/or front money purposes, other than wagering accounts.

- 1. The receipt or withdrawal of a customer deposit is evidenced by at least a two-part document with one copy going to the customer and one copy remaining in the cage (or branch office)..
- 2. Each of the two parts of the sequentially-numbered receipt contains the following information:
 - a. Same receipt number on all copies.
 - b. Customer's name and signature.
 - c. Date of deposit/withdrawal.
 - d. Dollar amount of deposit/withdrawal. For foreign currency transactions in a branch office, the name of the foreign country, the amount of the foreign currency by denomination and its U.S. dollar equivalent is also documented.
 - e. Nature of deposit/withdrawal (e.g., cash, check, chips).

- f. For a branch office deposit/withdrawal, branch office location where the deposit/withdrawal was transacted.
- g. Employee's name and signature who conducted the transaction.

3. Procedures are established to:

- a. Maintain a detailed record by patron name and date of all funds on deposit.
- b. Maintain a current balance of all customer deposits which are in the cage/vault (or branch office) inventory or accountability.
- c. Reconcile this current balance with the deposits and withdrawals at least daily.

- E. 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.

XVIII. Sports Betting.

- A. Unredeemed vouchers that were issued as payment for winner wager are included in revenue when the vouchers expire (i.e purged vouchers are included in gross revenue).
- B. TMICS applicable to writers/cashiers (or writers/cashier stations) are also applicable to a betting kiosk unless otherwise stated within these TMICS.
- C. For any Gaming Regulatory Commission authorized computer applications, alternate documentation and/or procedures which provide at least the level of control described by these TMICS as determined by the Internal Audit Department will be acceptable.
- D. These TMICS apply to satellite and outstation books unless otherwise stated within the TMICS.

- E. These TMICS apply to any Gaming Regulatory Commission-authorized inter-casino linked system. However, the operator of the inter-casino linked system and the licensee may share the responsibility for compliance, with some procedures performed by the licensee and other procedures performed by the operator of the inter-casino linked system. The procedures which the operator of the inter-casino linked system will perform are to be delineated as such within the race and sports section of the written system of internal control pursuant to these TMICS.
- F. A "signature" on a document provides evidence of the person's involvement and/or authorization of the intentions reflected in this document. The persons legible Gaming License number must be included.
- G. As used in these TMICS, the term "WAT" means wagering account transfer. "WAT in" means amounts wagered by the patron and/or transfers to a game/gaming device and "WAT out" means amounts won by the patron and/or transfers from a game/gaming device.
- H. If the race and sports department utilize wagering accounts and is the designated area of accountability, compliance with cage and credit TMICS for wagering accounts is required. Such procedures are delineated within the written system of internal control pursuant to Section X.
- I. For Gaming Regulatory Commission approved computerized systems that are used solely for race and sports wagering accounts, compliance with race and sports TMICS #57(i) and #58 for wagering account reports may be used in lieu of the reports required by cage and credit TMICS #47 - #49. However, compliance with cage and credit TMICS #34 - #44 is required.
- J. If the race and sports department utilize wagering accounts, the written system of internal control pursuant to must delineate procedures describing how WAT in and WAT out transactions (including the handling of canceled events) in the wagering account system are integrated and recorded by the race and sports system.
- K. If wagering accounts are limited to race and sports books only, verification of a patron's identification may be performed at central site books, at an outstation, satellite or affiliated book.
- L. Equipment Standards.

1. The date and time generated by the race and sports computer system during ticket writing is tested each day by a supervisor independent of the ticket writing and cashiering function (this person may also be independent of the book). For outstation and satellite books this test is performed at the location where the administrative function is performed.
2. Race and sports books must contact the Naval Observatory Master Clock to verify the correct time each day events are held and wagers are accepted. The race and sports computer system should then be adjusted as required.
 - a. The above standard does not apply to outstation and satellite books if the time cannot be changed by employees of such books.
 - b. The above standard does not apply when the time within the race and sports computer system is kept accurate through the use of an independent automated update process.
3. The test performed pursuant to (L) (1), and any adjustments necessary due to discrepancies, is documented in a log (or in another equivalent manner) which includes the station number, date, time of test, time per race and sports computer system, name or signature of the employee performing the test, and any other relevant information. For outstation and satellite books the logs must be made available at each licensed location upon request.
4. All date and time stamping machines used for voided tickets and manual payouts are directly and permanently wired to the electrical supply system or have a back-up power source to ensure an accurate time in the event of power loss to the machines.
5. Only personnel independent of the book have access to fuses or other similar power control mechanisms used in connection with the stamping machines.
6. At least once each day someone independent of the ticket writing function examines and tests the stamping machines to ensure the date and time accuracy to the nearest minute. For satellite books this test can be performed by the ticket writer.

- a. If the stamping machine is interfaced with a time clock such that the time on the stamping machine is kept accurate through the use of an independent automated update process, then this procedure is not required.
7. In addition to performing the test pursuant to (L) (6), the same test is performed at least weekly by someone independent of the book.
 - a. The above TMICS does not apply to satellite books.
8. The test, and any adjustments necessary due to discrepancies, is documented in a log (or in another equivalent manner) which includes the station number, date, time of test, time on machine, name or signature of employee performing the test, and any other relevant information.
9. Keys (originals and all duplicates) to the date and time stamping machines are maintained and used by department or personnel who are independent of the ticket writing and cashiering functions.

M. Wagering Standards.

1. Whenever a betting station is opened/closed for wagering or turned over to a new writer/cashier, the writer/cashier signs on/off and the race and sports computer system creates a record indicating the writer's/cashier's identity, the date and time, station number, and the fact that the station was opened/closed.
2. Upon accepting a wager, a record of the wager is created in the race and sports computer system which contains the ticket number, the date and time and terms of the wager. The terms of the wager (listed as the "ticket description" in the race and sports computer system reports) include: event/racing meet (or race track), event/race number, event/race date, wager selection (e.g., horse number, team name and number), type of wager (e.g., money line bet; point spreads; over/under amounts; win, place and show; etc.) and dollar amount wagered. The record of the wager is documented as follows:
 - a. An original betting ticket that includes the book's name and address is printed and given to the patron.
 - i. If a wager is placed using communications technology an original betting ticket does not need to be created. It is required that all wagering communications shall be electronically recorded

(separate from the race and sports computer system) and retained for a period of 60 days.

- b. A restricted computer system record which is created concurrently with the generation of the original betting ticket. The restricted record is not accessible to book employees except for inquiry only functions.
3. If a book voids a betting ticket then:
 - a. A void designation is immediately branded by the race and sports computer system on the ticket with the computer system updated to reflect the void transaction. Alternatively, a ticket can be voided manually in the race and sports computer system by entering or scanning the ticket number to update the computer system to reflect the void transaction and immediately writing/stamping a void designation on the original ticket.
 - b. For not-in-computer voids, the date and time when the ticket was voided is stamped on the original.
 - c. All voids are signed by the writer/cashier and a supervisor (who did not write the ticket) at the time of the void. The supervisor may be from another gaming department. For satellite books the second signature can be a supervisor of the host property.
 - i. If the original ticket is unavailable (e.g., printer malfunction) a document is created to reflect the void transaction.
 4. A sporting event wager is not accepted after the start of the event unless "in progress" or a similar notation is indicated on the original and each copy of the betting ticket, and the race and sports computer system creates and maintains a record that documents the supervisor's approval.
 - a. The second half of a football game, for example, is considered a separate event when set up in the race and sports computer system as an independent event for accepting wagers; accordingly supervisor approval does not need to be recorded as long as the wager is accepted before the start of the second half.
 5. A race wager is not accepted after the occurrence of post time.
 6. The wagering cutoff times are established in accordance with the provisions of the LTBB Regulatory Gaming Commission Regulations - Race Books and Sports Pools and entered into the race and sports computer system.

7. The race and sports computer system either is incapable of transacting/accepting a wager subsequent to the above cutoff times or produces a report which specifically identifies such wagers.
8. The race and sports computer system either is incapable of voiding a ticket subsequent to the cutoff time or produces a report which specifically identifies such voided tickets.
9. The race and sports computer system is incapable of allowing a cutoff/starting time to be entered into the race and sports computer system (including changes to cutoff/starting times) that is a time earlier than the current time of day.
10. Tickets will not be written or voided after the outcome of an event is known.
11. A gaming establishment that is only licensed for a sports pool (and not a race book) cannot accept a wager on horse or other animal races.

N. Book Wagering Reports.

1. Within 24 hours after the end of a designated 24-hour period, wagering multiple transaction logs created pursuant to the LTBB Regulatory Gaming Commission Regulations - Race Books and Sports Pools (IV) (F) are submitted to the accounting department.
2. If book wagering reports are prepared by race and sports book personnel pursuant to the LTBB Regulatory Gaming Commission Regulations - Race Books and Sports Pools (IV) (E) the completed book wagering reports are submitted to the accounting department by no later than 24 hours after month end.

O. Payout Standards.

1. Vouchers issued by the race and sports computer system (including through betting kiosks) must include: the voucher number, the book's name and address, the date/time and dollar amount.
 - a. The above standard applies to vouchers issued as payment for winning wagers, "change due" from a wager transaction, and as a result of a purchase of a voucher.

2. Prior to patrons receiving payouts on winning tickets, event/race results are entered into the race and sports computer system for computerized grading of all wagers. Unpaid winning ticket and voucher reports are restricted to authorized personnel independent of the race and sports book.
3. Prior to making payment on a ticket/voucher or crediting the winnings to the patron's wagering account:
 - a. The writer/cashier enters or scans the ticket/voucher number into the race and sports computer system to authorize the payment; or
 - b. For wagering account wagers, when the event results are posted in the race and sports computer system, the computer system automatically authorizes payment of winning wagers and updates the patron's wagering account.
4. After scanning by the writer/cashier, the race and sports computer system brands the ticket/voucher with a paid designation, the amount of payment and date. Alternatively, if a writer/cashier manually enters or scans the ticket/voucher number into the race and sports computer system, the writer/cashier either immediately writes/stamps the date, amount of payment and a paid designation on the patron's ticket/voucher or attaches to the patron's copy a computer system "paid" ticket which indicates a paid designation, the ticket/voucher number, the amount of payment and date.
5. In case of race and sports computer system failure, tickets may be paid. In those instances where race and sports computer system failure has occurred and tickets are manually paid, a log will be maintained which includes:
 - a. Date and time of race and sports computer system failure.
 - b. Reason for failure.
 - c. Date and time race and sports computer system is restored.
6. For all payouts which are made without race and sports computer system authorization, after the manual grading of the ticket, the date and time must be stamped on the patron's copy, and the amount of the payment and a paid designation is written (or stamped) on the patron's copy of the ticket/voucher.

7. For those payouts, including payouts for contest/tournament winners, that are made without race and sports computer system authorization (i.e., system inoperative):
 - a. Before completing the payout, the book manager or other authorized supervisory personnel reviews the documentation supporting and explaining the payout and signs the ticket/voucher as evidence of review.
 - b. An individual, once the race and sports computer system is operative, immediately enters all manually paid tickets/vouchers into the race and sports computer system to verify the accuracy of the amount paid for the tickets/vouchers and the manual grading of the tickets. Should the race and sports computer system remain inoperative at the end of the day, the procedures required by TMICS #68c are required.
 - i. Any manually paid tickets that had been previously purged from the race and sports computer system do not need to be entered into the race and sports computer system.
8. The race and sports computer system is incapable of authorizing payment on a ticket/voucher which has been previously paid, a voided ticket/voucher, a losing ticket, or an unissued ticket/voucher.
9. If the race and sports computer system is down for more than four (4) hours, The LTBB Gaming Operation shall promptly notify the LTBB Gaming Regulatory Commission or its designated representative
10. If a progressive pool is used for wagers, adequate documentation is retained regarding the rules.

P. Betting Kiosks.

1. The book shall establish procedures for in-person wagering account registration at a betting kiosk for sports and nonpari-mutuel race wagering. Such procedures are delineated within the race and sports section of the written system of internal control pursuant to the LTBB Regulatory Gaming Commission Regulations - Race Books and Sports Pools IV (D). In addition, the procedures established must ensure that:

- a. For sports and nonpari-mutuel wagering account withdrawals transacted at a betting kiosk, each patron is limited to a daily maximum withdrawal amount of \$500.
- b. For any sports and nonpari-mutuel wagering account withdrawals initiated at a betting kiosk, compliance with the procedures of is to be met if the requested withdrawal exceeds the daily maximum limit of \$500.

Q. Promotional Payouts, Drawings and Giveaway Programs.

1. The conditions for participating in promotional payouts, including drawings and giveaway programs, are prominently displayed or available for patron review at the licensed location.
2. Promotional payouts, including those as a result of drawings and giveaway programs, that are either deducted from gross gaming revenue, or are greater than or equal to \$500 and not deducted from gross gaming revenue, are documented at the time of the payout to include the following:
 - a. Date and time.
 - b. Dollar amount of payout or description of personal property (e.g., car).
 - c. Reason for payout (e.g., promotion name).
 - d. Signature(s) of the following number of employees verifying, authorizing, and completing the promotional payout with the patron:
 - i. Two employee signatures for all payouts of \$100 or more that are deducted from gross gaming revenue;
 1. For approved computerized systems that validate and print the dollar amount of the payout on a computer-generated form, only one employee signature is required on the payout form
 - ii. One employee signature for payouts of less than \$100 that are deducted from gross gaming revenue; or
 - iii. One employee signature for payouts of \$500 or more that are not deducted from gross gaming revenue.
 - e. Patron's name (for drawings only).

- f. Documentation may be prepared by an individual who is not a race and sports book department employee as long as the required signatures are those of the employees completing the payout with the patron.
3. If promotional cash (or cash equivalent) payouts, including those as a result of drawings and giveaway programs, is less than \$500 and are not deducted from gross gaming revenue, documentation is created to support bank accountability.
 - a. Required documentation may consist of a line item on a cage or race and sports accountability document (e.g., "43 \$10 race and sports cash giveaway coupons = \$430").

R. Contests/Tournaments.

1. All contest/tournament entry fees, prize payouts, participant's wagering selections, and contest/tournament results are recorded in the race and sports computer system.
 - a. The above standard does not apply to contests/tournaments that are free to enter (i.e., no entry fees or other prerequisites such as a minimum amount of wagers to qualify).
 - b. Noncash prize payouts from contests/tournaments are to be completed in accordance with TMICS #34 - #36. Such payouts are not required to be recorded in the race and sports computer system.
2. When contest/tournament entry fees and payouts are transacted, the transactions are recorded on a document which contains:
 - a. Patron's name.
 - b. Date of entry/payout
 - c. Dollar amount of entry fee/payout (both alpha and numeric, or unalterable numeric) and/or nature and dollar value of any noncash payout.
 - d. Signature of individual completing transaction attesting to the receipt or disbursement of the entry fee/payout with the patron and, for

contest/tournament winners, the verification through the race and sports computer system of the winner.

- e. Name of contest/tournament.
3. The contest/tournament entry fees and prize payouts are summarized and posted to the accounting records on at least a weekly basis.
 4. Contest/tournament rules are included on all entry forms/brochures and are prominently displayed or available for patron review at the licensed location. The rules must include at a minimum:
 - a. All conditions patrons must meet to qualify for entry into, and advancement through, the contest/tournament.
 - b. Specific information pertaining to any single contest/tournament, including the dollar amount of money placed into the prize pool.
 - c. The distribution of funds based on specific outcomes.
 - d. The name of the organizations (or persons) licensed by the Gaming Regulatory Commission that conducted the contest/tournament on behalf of, or in conjunction with, the LTBB Gaming Operation if applicable.
 5. Results of each contest/tournament are recorded and available for participants to review. The recording includes the name of the event, date(s) of event, total number of entries, dollar amount of entry fees, total prize pool, and the dollar amount paid for each winning category. The name of each winner is recorded and maintained but not made available to the participants unless authorized by management personnel.
 - a. For free tournaments, the information required by the above standard must be recorded except for the number of entries, dollar amount of entry fees and total prize pool.
 6. The aforementioned contest/tournament records are maintained for each event.
 7. Section XVIII (R) (1-6) apply to contests/tournaments conducted at a single book, and also to those conducted at multiple, affiliated books.

S. Checkout Standards.

1. The race and sports computer system indicates the amount of net cash that should be in each writer/cashier station. A supervisor is required to access this information.
2. For each writer/cashier station, a summary report is completed at the conclusion of each shift including:
 - a. Computation of cash turned in for the shift, and any variances between the cash turn-in and the amount of net cash that the race and sports computer system indicates should be in each station.
 - b. Signatures of two employees who have verified the cash proceeds turned in for the shift.
 - c. Note - This requirement is also to be performed whenever there is a change of a writer/cashier at a station during a shift. In such a case when the cash is transferred from one writer/cashier to the next writer/cashier, the cash summary report for the shift is to reflect for each writer/cashier and each station the amount of cash turn-in and any variances between the cash turn-in and the amount of net cash that the race and sports computer system indicates should be in each writer/cashier station.
 - d. Note -This requirement does not apply to areas outside the race and sports book area (e.g., casino cage) that cash tickets.
 - e. This requirement does not apply to betting kiosks.
3. Alternatively, Section XVIII (S) (1 & 2) may be performed for each writer/cashier rather than each writer/cashier station.
4. For each betting kiosk:
 - a. At least weekly, all winning tickets and vouchers in the kiosk are removed by a minimum of two key licensed employees.
 - b. At least weekly, a minimum of two key licensed employees remove all cash from the kiosk, count the cash and document the count.
 - c. Whenever employees remove winning tickets or vouchers from a kiosk, or cash is removed from or inserted into a kiosk, kiosk reports are generated from the kiosk regarding kiosk transactions and accountability.
 - d. At least weekly and whenever employees remove winning tickets, vouchers or cash from a kiosk, the kiosk transactions are reconciled by

race and sports book or accounting employees as follows: all the cash remaining in each kiosk to the cash loaded into the kiosk plus/minus cash transactions. The kiosk reports are compared to the transactions recorded by the race and sports computer system. Variances are documented and investigated.

- e. Winning tickets and vouchers are ultimately delivered to the Revenue Audit department.

T. Employee Segregation of Duties.

1. Employees who perform the supervisory function of approving void tickets do not write tickets unless:
 - a. The only supervisory function allowed is approval of void tickets prior to post time.
 - b. A supervisor, acting as a writer, may not authorize a void for a ticket which he wrote.
 - c. All tickets written by a supervisor which are subsequently voided and all not-in-computer voids must be recorded in a log, used specifically for that purpose, which indicates the supervisor's/writer's name and the name of the person authorizing the void.
 - d. The log must be forwarded to a the Revenue Audit department) on a daily basis for a 100% audit of void tickets (using the log and the tickets) for the proper signatures on the ticket, a void designation on the ticket, date and time of the void on the ticket (for not-in-computer voids), any indications of past-post voiding, and other appropriate regulation compliance. Any discrepancies noted and investigations performed must be documented in writing and maintained.
 - e. The Revenue Audit department must perform a 100% audit of the exception report for any inappropriate use of the supervisory password. Any discrepancies noted and investigations performed must be documented in writing and maintained.
2. Employees, including supervisors, who write or cash tickets are prohibited from accessing the administrative terminal or performing administrative functions.

- a. An employee assigned writer/cashier functions is not allowed to switch for certain shifts or days to having administrative functions. Conversely, an employee assigned administrative functions is not allowed to switch for certain shifts or days to having writer/cashier functions.
- b. Administrative functions include setting up events, changing event data, and entering results at any time.

U. Generic Passwords for Casino Cage Cashiers.

1. Section XVIII (U) (2) does not apply when a supervisor signs onto a common terminal with his or her individual password and the supervisor takes responsibility for the race and sports payouts.
2. Generic passwords for the race and sports computer system are prohibited in the casino cage unless:
 - a. Each cashier redeems tickets from the cashier's assigned window bank.
 - b. After verifying the winning ticket in the race and sports computer system, the cashier then signs the patron's copy of the ticket, immediately date/time stamps the ticket at the cashier's assigned window, and then maintains the ticket in the cashier's cash drawer.
 - c. Each cashier is assigned a unique date/time stamp used solely at the cashier's assigned window.
 - d. Payouts of \$2,000 or more require the supervisor to enter the supervisor's approval code and to sign the ticket.
 - e. Payouts of \$10,000 or more require supervisory personnel independent of the cage department to enter an approval code and to sign the ticket.
 - f. A summary sheet is prepared which lists all of the cashiers working that shift, the cashiers' assigned windows, the date/time stamp identification, and the total tickets cashed per cashier. The total of that report is then balanced to the total cashed per the race and sports book end-of-shift report.

- g. Any discrepancies noted and investigations performed are documented in writing and maintained.

V. Computer Reports.

1. Documentation equivalent to the following must be prepared for satellite books on a "per book" basis.
2. Wagers placed using communications technology can be included in the documentation of the central site book that accepted and recorded the patron's wager. If so, such procedures are delineated within the race and sports section of the written system of internal control pursuant to Section IX.
3. Adequate documentation of all pertinent race and sports book information is generated by the race and sports computer system.
4. This documentation is restricted to authorized personnel. The generation of end-of-day race and sports computer system reports must be performed by or observed by an employee from a department independent of the race and sports book department. Each report indicates the date, book's name (or other identifier), and title of report.
 - a. As used in Section XVIII (W) (5) and (6) race and sports computer system report descriptions, the term "ticket description" refers to the terms of the wager as described in Section XVIII (M) (2).
5. Race and sports computer system documentation is created daily and includes, at a minimum, the following reports:
 - a. Transaction report which lists, by writer/cashier, for each write, payout, and void transaction: the ticket number, transaction date and time, writer/cashier station number, writer/cashier number, transaction type, ticket description, and amount of transaction. The report lists, by writer/cashier, and in total, the amount of write, voids, payouts, vouchers issued, and vouchers redeemed.
 - i. The transaction report may be a combination of more than one report (e.g., one for write and one for payouts). Wagering account

transactions may be in a separate wagering account transaction report

- b. Race prices report which lists, for each meet's race: the race date and time (stop betting time), the race number, the winners (e.g., horse identification) and payout amounts for the different types of wagers
- c. Sports book results report which lists, for each event: the event date and cutoff time (as previously entered into the race and sports computer system), the event (e.g., team names and team identifications), and the event results/winners.
- d. Futures reconciliation report which lists the amount of, by date of event/race for today and future event dates: wagers written on previous days (previous write), wagers written today on future events (write today or future write), wagers written on previous days refunded today (previous canceled today), wagers written on previous days for today's event/race (futures back-in), and total remaining wagers written for events/races in the future (net write).
- e. Futures reports:
 - i. Futures back-in ticket detail report which lists the tickets written on previous days for events/races occurring today, by event/race, including: the ticket number, ticket description, and date of event/race. The report lists the total amount of wagers written on previous days for today's event/race.
 - ii. Future ticket detail report which lists the tickets written on previous days and today for events/races in the future, by date of event/race and by event/race, including: the ticket number, ticket description, and date of event/race. The future tickets detail report lists totals of the amount of wagers by date of event/race, by event/race and for all tickets.
- f. Unpaid reports:
 - i. Unpaid winners detail ticket report which lists the unexpired, winning tickets that have not been paid including: the event/race date, ticket number, ticket description, and amount to be paid, and payout amounts in total.

- ii. Unredeemed voucher detail report which lists the unexpired vouchers that have not been redeemed including: the voucher number, date of issue, and amount of voucher, and vouchers in total.
 - iii. Tickets and vouchers expire when the period of time the book will honor winning wagers/vouchers has lapsed.
- g. Purge reports:
- i. Purge detail ticket report which lists the expired, winning tickets that have not been paid, by ticket number, including: the event/race date, ticket number, ticket description, and amount of payout
 - ii. Purge detail voucher report which lists the expired vouchers that have not been redeemed including: the voucher number, date of issue, and amount of voucher. The report lists total amount of vouchers to be added back into revenue
 - iii. Tickets and vouchers expire when the period of time the book will honor winning wagers/vouchers has lapsed.
- h. Unpays and voucher summary reports:
- i. Unpays summary report which lists the amount of: beginning balance of unpaid tickets, previously unpaid tickets paid today, new unpaid tickets (i.e., unpaid ticket from event/race occurred today) and ending balance of unpaid tickets.
 - ii. Voucher summary report which lists the amount of: beginning balance of unredeemed vouchers, previously unredeemed vouchers redeemed today, new unredeemed vouchers (i.e., vouchers issued today and remained unredeemed) and ending balance of unredeemed vouchers
 - iii. The beginning balance is not required to be listed on the report as long as the previous day's ending balance of unpaid/unredeemed is available.
- i. Wagering account reports as follows:

- i. Daily account wagering detail report which lists by writer/cashier station number, each transaction including: writer/cashier station number, wagering account number, the transaction (e.g., wager, deposit, withdrawal), and the transaction amount. The report lists totals by transaction type.
 - 1. The daily account wagering detail report may be a part of the wagering account transaction reports or a combination of reports.
 - 2. The writer/cashier station number is not identified when the patron places a wager through a mobile device.
- ii. Daily account wagering summary report which lists by writer/cashier station number, for wagering accounts with activity for the day, by wagering account and in total: the amount of deposits, winnings, voided wagers, wagers, withdrawals and other adjustments. The report lists totals for write, voids/cancelled, net write payouts and net win.
- j. Accrual basis recap report which lists the amount of tickets written today for today's events/races (current write), wagers written today on future events (future write), wagers written on previous days for today's event/race (futures back-in), accrual write, payouts from wagers written today and paid today (current payouts), payouts paid today for events on previous days (previous payouts), unpaid winners from event/race occurred today (current unpaids), accrual payout, unpaid winners and unredeemed vouchers expired today (unpaids to revenue), and book revenue. The accrual basis recap report is a daily and month-to-date report. Daily and month-to-date amounts may be reflected in separate reports rather than one report.
 - i. As used in the above accrual basis recap report:
 - Accrual write is equal to: current write, (+) futures back-in.
 - Accrual payout is equal to: current payouts, (+) current unpaids.
 - Book (accounting) revenue is equal to: accrual write, (-) accrual payouts, (+) unpaids to revenue.
 - ii. Alternatively, the accrual basis recap report may include "today's write" and "today's payouts" rather than "current write" and "current payouts" as follows:

- Today's write is equal to: current write, (+) future write.
- Today's payouts is equal to: current payouts, (+) previous payouts.

k. Exception information (sorted by exception type), including:

- i. Voids, past-post voids, in-progress voids, past-post write, in-progress write.
- ii. Changes in odds, cut-off times, results, event data.
- iii. All supervisory approvals.

6. The race and sports computer system documentation for wagering account activity is created on demand, and includes, at a minimum, for a day, month-to-date, and year-to-date:

- a. Customer transaction detail report that lists, by wagering account and in total, for all wagering accounts: the wagering account number, beginning balance, each deposit (date and amount), wagers and cancelled wagers (ticket number, transaction date and time, and ticket description), winning wagers (ticket number, transaction date and time, ticket description, and payout amount), net win, withdrawals (date and amount), adjustments (date and amount), and ending balance.
- b. Customer transaction summary report that lists, by wagering account and in total, for all wagering accounts: the wagering account number, patron's name, beginning balance, deposits, amount of wagers (write and cancelled wagers), amount of winning wagers, net win, withdrawals, adjustments, and ending balance.
- c. All wagering accounts regardless of account balance must be included on the customer transaction summary report.
- d. Daily, month-to-date, year-to-date, amounts may be reflected in separate reports rather than one report.
- e. The documentation referenced in this section will be maintained for a minimum of 5 years

W. Accounting/Audit Standards.

1. The race and sports book audit is conducted by the Revenue Audit department.
2. At least once a quarter, for each betting kiosk, foot the winning tickets and vouchers redeemed for a week and trace the totals to the totals recorded in the race and sports computer system and the related accountability document. This procedure may be performed for different kiosks throughout the quarter as long as each kiosk's activity is examined once a quarter. Document the test and the results of investigations into all variances, by kiosk.
3. At least annually, accounting/audit personnel will foot the write on the restricted computer system record of written tickets for a minimum of three writers/cashiers for each race book and three writers/cashiers for each sports pool for one day and trace the total to the total produced by the race and sports computer system.
4. Accounting/audit personnel foot the customer copy of paid tickets for a minimum of one writer/cashier station for one day per month and trace the totals to those produced by the race and sports computer system.
5. At least annually, for one day, accounting/audit personnel foot the redeemed vouchers for one writer/cashier station and trace the totals to those produced by the race and sports computer system.
6. Daily, for each writer/cashier station except for betting kiosks, the write and payouts are compared to the cash proceeds/disbursements with a documented investigation being performed on all large variances (i.e., overages or shortages greater than \$100 per writer/cashier).
7. Daily, reconcile the dollar amount of WAT in and WAT out per the WAT by Gaming Area report to the transaction report. Investigate and document any variances noted.
8. Daily, select a random sample of 5 paid transactions from the race and sports computer system transaction report and trace the transaction to the customer's copy of the paid ticket.
9. Daily, for all sports book winning tickets and winning parlay card tickets in excess of \$10,000, for all race book winning tickets in excess of \$1,000, and for a random sample of ten of all other winning race and sports book tickets:

- a. The tickets are recalculated and regraded using the race and sports computer system record of event results.
 - b. The date and starting time of the event/race per the results report are compared to the date and time on the ticket and in the race and sports computer system transaction report.
 - c. The terms of the wagers (e.g., point spreads, money lines, etc.) per the race and sports computer system transaction report or other report indicating all point spreads and money lines at which wagers were written are reviewed and compared to an independent source for questionable activity (see LTBB Regulatory Gaming Commission Regulations - Race Books and Sports Pools Section IV (M)).
 - i. For sports book winning tickets and parlay card tickets, the terms of the wagers can be compared to an independent source such as a newspaper (or its website), sports league website, a licensed sports information service or other reputable source.
 - ii. The same transactions selected for Section XVIII (X) (10) examination may be used as part of the sample selected for Section XVIII (X) (9).
10. Daily, accounting/audit personnel, for payouts made without race and sports computer system authorization at the time of payment including such payouts for contest/tournament winners, will:
- a. Trace all payouts to the race and sports computer system transaction report or the purged tickets report to verify authenticity of the initial wager.
 - b. For payouts subsequently entered into the race and sports computer system by race and sports personnel, compare the manual payout amount to the race and sports computer system amount.
 - c. For payouts not entered into the race and sports computer system by race and sports personnel, enter the payout into the race and sports computer system and compare the manual payout amount to the race and sports computer system amount. If the system is inoperative, manually regrade the ticket to ensure the proper payout amount was made.

- i. Appeasement payments (e.g., nonwinning ticket payouts resulting from a customer complaint or employee error) are not deductible from gross revenue
11. Daily, the race and sports computer system's summary of events/results report is traced to an independent source for 5% of all sporting events and 5% of all races to verify the accuracy of starting times (if available from an independent source) and final result.
 - a. The starting times for sporting events and races that are wagered on in conjunction with a tournament or contest is included in population from which the 5% sample is chosen.
12. Daily, for all voided tickets:
 - a. The race and sports computer system reports which display voided ticket information are examined to verify that tickets were properly voided in the computer system.
 - b. The voided tickets are examined for a void designation and proper signatures, and for not-in-computer voids, the date and time stamp on the ticket for the time of the void.
 - c. For a race and sports computer system that prints void tickets, a void ticket attached to the original ticket.
13. System exception reports are reviewed on a daily basis for propriety of transactions and unusual occurrences including, but not limited to: changes in odds, cut-off times, results, and event data (both information input by book employees, and information provided directly by a disseminator); in-progress events and void authorizations. All noted improper transactions or unusual occurrences noted during the review of exception reports are investigated with the results documented.
 - a. System exception reports are reviewed on a daily basis for propriety of transactions and unusual occurrences including, but not limited to: changes in odds, cut-off times, results, and event data (both information input by book employees, and information provided directly by a disseminator); in-progress events and void authorizations. All noted improper transactions or unusual occurrences noted during the review of exception reports are investigated with the results documented.

14. At least one day per calendar quarter, the race and sports computer system reports are reviewed, for the LTBB Regulatory Gaming Commission Regulations - Race Books and Sports Pools (IV) (A) compliance purposes, for the proper calculation of the following:
 - a. Amounts held by the book for patrons' wagering accounts;
 - i. Only applicable if wagering accounts are used exclusively for race and sports.
 - b. Amounts accepted by the book as wagers on events whose outcomes have not been determined (futures); and
 - c. Amounts owed but unpaid by the book on winning wagers through the period established by the book for honoring winning wagers (unpaid winners and unredeemed vouchers).
15. For one day per calendar quarter, accounting/audit personnel:
 - a. Recalculate and verify the change in the unpaid winners and unredeemed vouchers balance to the total purged tickets and vouchers.
 - b. If future wagers are accepted, review the race and sports computer system reports to ascertain that future wagers are properly included in write on the day of the event.
 - c. Select two nonpari-mutuel race quinella winning tickets (if such tickets exist for the test day), two other nonpari-mutuel race winning tickets and two sports winning tickets to verify that the wager was accepted and payouts were made in accordance with the posted house rules.
16. Accounting/audit personnel reviews all wagering multiple transaction logs, and either ensures that book wagering reports have been completed for all reportable transactions or prepares book wagering reports for all reportable transactions pursuant to the LTBB Regulatory Gaming Commission Regulations - Race Books and Sports Pools (IV) (E).
17. The book wagering report is signed by the employee who prepared the report.
18. Accounting remits all book wagering reports to the Gaming Regulatory Commission in accordance with the LTBB Regulatory Gaming Commission Regulations - Race Books and Sports Pools (IV) (E).

19. Monthly, accounting/audit personnel review all contests, tournaments, promotional payouts, drawings, and giveaway programs to determine proper accounting treatment and proper race and sports book win/loss computation.
20. For all contests, tournaments, promotional payouts (including payouts from computerized player tracking activity), drawings, and giveaway programs the following documentation is maintained:
 - a. Copies of the information provided to the patrons describing the contests, tournaments, promotional payouts, drawings, and giveaway programs (i.e., brochures, fliers).
 - b. Effective dates.
 - c. Accounting treatment, including general ledger accounts, if applicable.
 - d. For tournaments and contests, the dollar amount of the prize pool. Additionally, if applicable, include the amount of contributions to the prize pool by patrons and the amount supplemented by the licensee.
 - e. For tournaments and contests, the name of the organizations (or persons) licensed by the Gaming Regulatory Commission that conducted the contest/tournament on behalf of, or in conjunction with, the LTBB Gaming Operation, if any. The extent of responsibilities (including TMICS compliance responsibilities) each organization and the licensee had in the contest/tournament (e.g., ABC nonprofit is to receive 100% of the entry fees and provide noncash prizes for the winners with the licensee collecting entry fees, operating the tournament and distributing prizes to winners) will also be documented.
21. Monthly, accounting/audit personnel perform procedures to ensure that promotional payouts, drawings, and giveaway programs are conducted in accordance with conditions provided to the patrons. The procedures must include a review of documents along with employee interviews and/or observations.
22. Daily, accounting/audit personnel reconcile all contest/tournament entry and payout forms to the dollar amounts recorded in the appropriate accountability document and race and sports computer system report.

23. When payment is made to the winners of a contest/tournament, accounting/audit personnel will 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.
24. Monthly, reconcile the total amount of WAT in and WAT out per the WAT Summary report to the month-end accrual basis recap report. This reconciliation is documented and maintained. All variances are reviewed, documented and maintained.
25. Monthly, accounting/audit personnel reconcile gross revenue from the month-end accrual basis recap report to the general ledger. This reconciliation is documented and maintained.
26. Quarterly, an inventory of all sensitive race and sports keys is performed and reconciled to records of keys made, issued, and destroyed. Investigations are performed for all keys unaccounted for, with the investigations being documented.
 - a. Sensitive keys include, but are not limited to, keys used to access restricted computer storage media and/or restricted equipment used to conduct the race and sports book (i.e., administrative computer terminal) and to the date and time stamping machines.
27. If a progressive pool is used for wagers, accounting/audit personnel recalculate the progressive increment based on the wagering activity, at least once a week. Any variance is reviewed with the investigation results documented and maintained.
28. For race and sports computerized player tracking systems, an accounting/audit employee shall perform the following procedures at least one day per quarter:
 - a. Review all point addition/deletion authorization documentation, other than for point additions/deletions made through an automated process, for propriety
 - b. Review exception reports including transfers between accounts.
 - c. Review documentation related to access to inactive and closed accounts.

29. At least annually, the computerized race and sports player tracking system (in-house developed and purchased systems) is 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., 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., simulate activity to verify the accuracy of the amount of points awarded). The test results are documented and maintained.
30. Documentation (e.g., log, checklist, notation on reports, and tapes attached to original documents) is maintained evidencing the performance of race and sports audit procedures, the exceptions noted and follow-up of all race and sports audit exceptions.

X. Statistics.

1. Reports are maintained for each month and year-to-date which indicate the total amount of wagers accepted, total amount paid out on winning wagers, the net amount won by the book (i.e., taxable win), and the win-to-write percentage for:
 - a. Each sport (e.g., baseball, basketball, football, hockey, golf, boxing, etc.).
 - b. Sports parlay cards.
 - c. Nonpari-mutuel horse/greyhound racing.
2. The month-end race and sports statistical reports required by Section XVIII (Y) (1) are presented to and reviewed by management independent of the race and sports book on at least a monthly basis and such management investigates any large or unusual statistical fluctuations. The investigation is to be completed no later than 30 days after the generation of the month-end race and sports statistical report.
3. The above referenced review will be performed by comparing the current period statistics for each type of event with those of applicable prior periods with investigations performed for statistical fluctuations for a month in excess of $\pm 5\%$.

- a. Common comparisons include either
 - b. A rolling year-to-date to the same year-to-date period from the prior year.
4. The results of such investigations are documented in writing and maintained.
- Y. Payout Procedures for Mail-In Winning Race and Sports Tickets and Vouchers.
1. Accounting/audit personnel or personnel independent of the race and sports book receive the original winning race/sports tickets and vouchers.
 2. Accounting/audit personnel or personnel independent of the race and sports book record the winning race/sports tickets and vouchers on a log as a mail pay. The log includes the date received, patron's name, and race/sports ticket numbers and voucher numbers.
 3. The winning race/sports tickets and vouchers are entered into the race and sports computer system by race and sports personnel or accounting/audit personnel for validation and cancellation.
 4. Accounting/audit personnel compare the "paid" winning race/sports tickets and "paid" vouchers to the mail pay log and the race and sports computer system report for paid winning race and sports tickets and vouchers. Any discrepancies are documented and reviewed with race and sports and accounting management personnel.
 5. Accounting/audit personnel, independent of the individual(s) who processed the mail pay winning tickets and vouchers, reviews the patron's correspondence submitted, the winning race/sports tickets and vouchers, the mail pay log and the race and sports computer system report for "paid" winning race and sports tickets and "paid" vouchers for any discrepancies. Any discrepancies are documented and resolved prior to remitting the proper payment amount to the patron.

XIX. Effective Date. These approved Tribal Minimum Internal Control Standards (TMICS) will be implemented and become effective at a date no later than six-months from the approval date of this amendment to the TMICS.

CERTIFICATION

As Chairperson, I approve these amendments to the Tribal Minimum Control Standards.

Date: 8-19-2020 Regina Gasco Bentley
Regina Gasco Bentley, Tribal Chair

Received by the Tribal Council Office on: 08.18.2020 by: Judith Baker

As the Legislative Leader and Tribal Council Secretary, we certify that these Tribal Minimum Control Standards were approved by the Tribal Council of the Little Traverse Bay Bands of Odawa Indians at a regular meeting of the Tribal Council held on August 20, 2020 at which a quorum was present, by a vote of 7 in favor, 0 opposed, 1 abstentions, and 1 absent.

Date: 08/20/2020 Emily Proctor
Emily Proctor, Legislative Leader

Date: 8/20/2020 Julie Shananaquet
Julie Shananaquet, Secretary