Mille Lacs Band of Ojibwe Indians
Gaming Regulatory Authority
Office of Gaming Regulation and Compliance

November 19, 2026

NOTICE OF ADOPTION

Pursuant to 15 MLBS § 306(b)(2), this serves as the official Notice of Adoption the following:

Changes to:
DETAILED GAMING REGULATION – 20 Standards for Accounting and Revenue Accounting

Summary of changes, to DGR 20 Standards for Accounting and Revenue Accounting include:

1. New numbering and easy to read format.
2. Changed from requiring detailed Accounting Plan and having detailed requirements listed in the DGR to requiring departmental SICS
3. Combined DGR 18 Accounting and DGR 18a Revenue Accounting
4. Removed duplicate areas
5. Removed computations for calculating Gross Gaming revenue and replaced with requirement that they be included with SICS
6. Added section 4 Variance Investigation Standards

Effective Date: January 18, 2027.

The GRA attached the final version illustrating the updates made as a result of reviewing the comments submitted. Copies of this regulation can be obtained at the GRA Office of Gaming Regulation & Compliance and at https://millelacsband.com/home/indian-gaming-regulation/gaming-regulations-resolutions

Gaming Regulatory Authority Board

11/19/2026
Date

Mille Lacs Band of Ojibwe Indians

Gaming Regulatory Authority

Detailed Gaming Regulations

DGR- 20 Standards for Accounting and Revenue Accounting

Table of Contents

1. Accounting General Standards 3
2. Segregation of Duties 6
3. External Audit Standards 6
4. Variance Investigation Standards 7
5. Revenue Accounting Video Games of Chance Standards 9
6. Revenue Accounting Table Game Standards 11
7. Revenue Accounting Card Game Standards 13
8. Revenue Accounting Bingo Standards 13
9. Revenue Accounting Pull Tab Standards 14
10. Revenue Accounting Drop & Count Standards 14
11. Revenue Accounting Cage, Vault, Cash, and Cash Equivalent Standards 15
12. Revenue Accounting Kiosk Standards 16
13. Revenue Accounting Complimentary Services and Items, Promotions and Contest Standards 17

1. Accounting General Standards

1.1. The Gaming Enterprise shall develop a system of internal control standards (SICS) for accounting standards including, but not limited to, the following:

1.1.1. To ensure assets are safeguarded.

1.1.2. To ensure financial records are accurate, complete, and reliable for decision making purposes.

1.1.3. To ensure financial records are legible and supported by unalterable records of all transactions pertaining to gaming revenue and activities for operational accountability.

1.1.4 Audits shall be performed by associate(s) independent of the transactions being audited.

1.1.5. Transactions shall be reviewed for relevant revenue accounting periods, including a 24-hour accounting period, and reconciled in total for those time periods.

1.1.6. Revenue accounting/audit procedures shall be performed within seven (7) days of the transaction's occurrence date.

1.1.7 Standards shall include gross gaming revenue computations.

1.2. The Gaming Enterprise shall incorporate other applicable external standards such as GAAP, GAAS, and standards promulgated by GASB and FASB. In the event of a conflict between the Detailed Gaming Regulations (DGRs) and the applicable external standards, the external standards prevail.

1.3. The Gaming Enterprise shall develop SICS for financial reporting, including but not limited to the following:

1.3.1. Segregate functions, duties, and responsibilities.

1.3.2. Accounting SICS to identify and track all revenues, expenses, assets, liabilities, and equity, preparing general accounting records on a double-entry system of accounting, maintaining detailed, supporting, subsidiary records.

1.3.3. Procedures to adequately permit the proper reporting of gaming revenue and of fees and applicable taxes.

1.3.4. Procedures for the recording of journal entries prepared by the Gaming Enterprise and by any independent accountants used.

1.3.5. Procedures to maintain accountability of assets, including the comparison of recorded asset accountability to actual assets at reasonable intervals with appropriate action taken with respect to any discrepancies.

1.3.6. Procedures to record all returned checks, held checks, or other similar instruments.

1.3.7. Procedures to prepare appropriate subsidiary ledgers to support the balance sheet.

1.3.8. Procedures to prepare, review, and maintain accurate financial statements, including the preparation of income statements and balance sheets.

1.3.9. Procedures to ensure that accounting activities, including the preparation of financial statements, are performed only in accordance with management's general and specific authorization.

1.3.10. Preparation of the minimum bankroll calculation.

1.3.11. Procedures to maintain and preserve all financial records and relevant supporting documentation.

1.4. The Gaming Enterprise shall maintain documentation for all accounting/audit procedures and any follow-up or investigations performed for at least five years or as otherwise required by applicable standards/laws.

1.4.1. The performance of audit procedures, the exceptions noted, and the follow-up of all revenue audit exceptions shall be documented and maintained, which shall include but not be limited to the following:

a. Review of system exception information on a daily basis for propriety of transactions and unusual occurrences, including changes to the personnel access listing.

b. Review all transactional activity for propriety of transactions and unusual occurrences.

1.4.2. Documentation for accounting/audit procedures and follow-up shall include, but not be limited to the following:

a. Audit checklists for the following (as applicable):

i. Video games of chance.

ii. Table games, including computerized table games systems.

iii. Poker.

iv. Bingo.

v. Pull tabs.

vi. Cage and kiosk activities.

vii. Drop and count.

b. Supervisory reviews of audit procedures, follow-up, investigations, and corrections/resolution to variances.

1.5. Each Gaming Enterprise shall prepare monthly financial statements covering all financial activities of the operation/enterprise operations. Such financial statements must be presented in separate categories for each discernable activity.

1.6. Each Gaming Enterprise shall submit audited financial statements to the GRA Board not later than 120 days following the end of the business year covered by the audit.

1.6.1. Each Gaming Enterprise shall prepare all financial statements utilizing a chart of accounts recognized by generally accepted accounting principles.

1.6.2. Each Gaming Enterprise shall furnish to the GRA Board, upon written request, statistical and financial data for the purpose of compiling, evaluating and disseminating financial information regarding the economies and trends within the gaming industry.

1.7. The Gaming Enterprise shall develop SICS to analyze and report all gaming revenue.

1.7.1. The accounting SICS for the analysis and review of gaming transactions and financial information shall include, but not be limited to the following:

a. Procedures and timelines for the preparation and review of gaming transaction analysis, including but not limited to the following:

i. Review of source and reconciliation to system information, which may include the review of Revenue Accounting audit results.

ii. Investigation and resolution of variances that exceed allowable thresholds.

iii. Analysis and investigations of variances to gaming statistical performance expectations.

iv. Correction to incorrect information and process for communicating noncompliance issues to associates.

b. Procedures for the monthly verification of receipt, issuance, and use of controlled inventory, including, but not limited to the following:

i. Bingo cards.

ii. Pull tabs.

iii. Playing cards.

iv. Pre-numbered multi-part forms.

c. Procedures for regular reconciliation of account balances, including but not limited to:

i. Bank accounts.

ii. Cash accounts.

iii. Liability accounts, including but not limited to the following:

(1) Progressive liability accounts.

(2) Player point liability accounts.

(3) Chip/cheques liability.

iv. Suspense accounts.

v. Other significant accounts.

d. Procedures and timelines for the preparation and timely review of monthly financial statements for accuracy and completeness.

e. Recordkeeping of all source documentation and system reports.

1.7.2 Monthly, summarized exception reporting shall be reviewed by accounting management personnel for propriety of transactions and/or unusual occurrences.

2. Segregation of Duties

2.1. The Gaming Enterprise shall be responsible for ensuring an adequate control environment and proper segregation of duties.

2.2. Accounting associates shall not participate in any gaming transactions or activities (i.e., drops, counts, fills, cashiering, shift manager functions, etc.) other than reading and recording of meters.

2.3. Accounting associates shall be responsible for preparing the reports, reviewing the reports, investigating variances, correcting errant information, and ensuring corrective action has been taken to correct the problem.

2.3.1. The associate who prepares the reports must be someone other than the associate who performs the final review of the reports.

2.3.2. The final review of the reports shall include reviewing corrections made to the reports and reviewing variance investigation results.

3. External Audit Standards

3.1. Pursuant to 15 MLBS § 306 (a)(4) and 15 MLBS § 310 of the Band's Gaming Regulatory Act, the Gaming Regulatory Authority (GRA) Board shall be responsible for having an annual external audit assessment performed for each Gaming Enterprise.

3.1.1. The Gaming Enterprise shall be responsible for the payment of all costs and fees, or its allocable share of costs and fees, generated by any audit required by the GRA Board.

3.1.2. The audit must be performed in accordance with agreed upon procedures (AUP) and the most recent versions of the Statements on Standards for Attestation Engagements and Agreed-Upon Procedures Engagements (collectively "SSAEs"), issued by the American Institute of Certified Public Accountants.

3.1.3. The Band must submit two (2) copies of the AUP report to the National Indian Gaming Commission (NIGC) within 120 days of the Gaming Enterprise's fiscal year end in conjunction with the submission of the annual financial audit report required pursuant to 25 CFR § 571.

3.1.4. The SSAEs are applicable to AUP engagements required in this part.

3.1.5. All noted instances of noncompliance with the NIGC Minimum Internal Control Standards (MICS), DGRs or SICS, if they provide the same level of control as the MICS, must be documented in the report with a narrative description, the number of exceptions and sample size tested.

4. Variance Investigation Standards

4.1. Department management shall be notified by Revenue Accounting of any identified discrepancies, variances, or exceptions to the implementation of required DGRs (e.g. required authorizations or approvals, other required documentation, etc.) or the accuracy of documentation or system information.

4.2. Department management shall provide responses to any exceptions identified by revenue accounting during the revenue audit process.

4.3. Variances as identified by Accounting and Revenue Accounting (hereafter, “variances”) shall be investigated.

4.3.1. Variances may include, but are not limited to the following:

a. Variances and/or discrepancies between supporting documentation and system reports.

b. Missing required authorizations and/or approvals as required by the DGRs.

c. Missing records or supporting paperwork, including controlled and/or multi-part forms as required by the DGRs.

4.3.2. Variances between actual cash and supporting documents and/or system reports, including but not limited to:

a. Cash handling banks, including main bank inventories, cage cashiers and revenue banks including Bingo, Pull Tabs, etc. for variances of $25 or more.

b. VGC drop by machine variances of greater than $25 and 3% of the total drop for the machine.

c. Progressive amounts, including VGC, table games, bingo, poker, and any other gaming progressives.

d. Contests, tournaments, drawings and giveaway programs.

4.3.3. Variances related to accounting data by the gaming system for the following (as applicable):

a. Coin-in or coin-out meters.

b. Bill in meters.

c. Cashless transactions in and out.

d. Wagering account activity.

e. External bonus payouts.

f. Voucher in and out meters.

g. Promotional activity.

4.3.4. Variances between expected and actual monthly statistical performance of gaming activity. Any unusual fluctuations in statistical performance shall be

investigated by supervisory personnel from a department independent of the gaming area.

4.3.5. Variances between expected and actual inventory amounts, including but not limited to, the following types of inventories:

a. Cash inventory.

b. Chip/cheque inventory.

c. Bingo paper inventory.

d. Pull tab inventory.

e. Multi-part pre-numbered or secured forms.

f. Class II and Class III gaming equipment inventory.

4.3.6. Accounting and financial reporting related variances, including but not limited to the following:

a. Variances between actual assets and reported assets as compared at least monthly.

b. Account reconciliation variances.

4.4. The Gaming Enterprise shall develop SICS for variance analysis and investigation, which shall include but not be limited to the following:

4.4.1. When a variance investigation will be initiated (threshold amount if applicable, circumstances, etc.).

4.4.2. Analysis and investigation procedures for each variance.

4.4.3. Review and escalation process for events that signal additional level of investigation and/or review, including independent reviews by accounting and revenue accounting management as appropriate.

4.4.4. Method of documenting the investigation, results of the investigation and reviews of investigation results.

4.4.5. Variance investigation results shall be maintained and available for inspection by the GRA upon request.

4.5. The Gaming Enterprise shall develop SICS for the correction of variances in gaming, cashiering, or revenue records (hereafter, “records”) if the information has been entered into the accounting system and a correction is required.

4.5.1. An audit trail shall be maintained for any corrections or adjustments made to any records, including the initials (or electronic equivalent) and date of the change.

4.5.2. Supervisory review of corrections shall be documented and maintained.

4.5.3. The first run and the final run of reports are considered gaming documents and must be maintained.

4.6. The Gaming Enterprise shall develop SICS for the review of gaming systems exception reporting for propriety of transactions and unusual occurrences.

4.6.1. Revenue Accounting review of transactions shall include, but not be limited to the following:

a. Review for propriety of transactions.

b. Reconciliation of transactional activity to system information, when available.

c. Review exception reports for all gaming systems at least monthly for unusual occurrences, including but not limited to (as applicable):

i. Bingo systems.

ii. Pull tab systems.

iii. Cage and cashiering system(s).

iv. The review shall include, but is not limited to, void authorization.

v. All noted improper transactions or unusual occurrences shall be investigated with the results documented and maintained.

5. Revenue Accounting Video Games of Chance Standards

5.1. The Gaming Operation shall develop SICS for revenue accounting of video games of chance including, but not limited to the following:

5.1.1. Procedures shall be performed at least monthly to verify that the system is transmitting and receiving data from the video games of chances properly and to verify the continuing accuracy of the coin-in meter readings as recorded in the video games of chance statistical report.

5.1.2. At least annually, accounting/auditing associates shall randomly verify that equivalent game software media changes are properly reflected in the video games of chance analysis reports.

5.1.3. The following shall apply to multi-game/multi-denominational machines:

a. Total coin-in meter shall be recorded at least weekly. This can be satisfied by using an automated slot accounting system.

b. At least annually, the Gaming Operation shall calculate the theoretical hold percentage for the multi-game/multi-denomination video games of chance that are outside the acceptable variance threshold to a weighted average.

i. If the Gaming Operation is unable to perform the weighted average calculation as required by this section, the following shall be performed at least annually:

(1) Calculate the actual hold percentage for each video game of chance.

(2) The calculated theoretical hold percentage shall be within the spread between the minimum and maximum theoretical payback percentages.

ii. The calculated theoretical hold percentage for multi-game/multi-denominational machines may be combined for machines with exactly the same game mix throughout the year.

5.1.4. The following shall apply to in-house progressive machines:

a. The Gaming Operation shall record the base amount of each progressive jackpot the Gaming Operation offers.

b. Explanations for meter reading decreases shall be maintained with the progressive meter reading sheets. In situations in which the payment of a jackpot is the explanation for a decrease, the Gaming Operation shall record the jackpot payout number on the sheet or have the number reasonably available.

5.1.5. The Gaming Operation shall develop SICS for wide area progressive video games of chance which shall include, but not be limited to the following:

a. Reconciliation of meters and jackpot payouts.

b. Collection/drop video games of chance funds.

c. Verification of jackpot process.

d. Payments and billing to Gaming Operations on pro-rata basis.

5.2. The following statistical reporting standards shall apply to video games of chance:

5.2.1. The theoretical hold percentages used in the video games of chance analysis reports shall be within the performance standards set by the manufacturer.

5.2.2. Records shall be maintained for each machine indicating the dates and type of changes made and the recalculation of theoretical hold as a result of the changes.

a. Maintenance of the on-line video games of chance monitoring system data files shall be performed by a department independent of the video games of chance department.

b. Alternatively, maintenance may be performed by video games of chance supervisory associates if sufficient documentation is generated and it is randomly verified on a monthly basis by associates independent of the video games of chance department.

5.2.3. The Gaming Operation shall develop procedures for evaluating theoretical and actual hold percentages including the following:

a. The accounting department shall review all meter readings for reasonableness using pre-established parameters.

b. Prior to final preparation of statistical reports, meter readings that do not appear reasonable shall be reviewed with video games of chance department associates or other appropriate designees, and exceptions documented, so that meters can be repaired or clerical errors in the recording of meter readings can be corrected.

5.2.4. Each change to a video game of chance's theoretical hold percentage, including progressive percentage contributions, shall result in that machine being treated as a new machine in the statistical reports (i.e., not commingling various hold percentages), except for adjustments made in accordance with the standards for multi-game/multi-denomination machines in this section.

5.2.5. If promotional payouts or awards are included in the video games of chance statistical reports, it shall be in a manner that prevents distorting the actual hold percentages of the affected machines.

5.2.6. A report shall be produced at least monthly showing month-to-date, year-to-date (previous twelve (12) month's data preferred), and if practicable, life-to-date, actual hold percentage computations for individual machines and a comparison to each machine's theoretical hold percentage.

5.2.7. The statistical reports shall be reviewed by both video games of chance department management and management associates independent of the video games of chance department on at least a monthly basis.

6. Revenue Accounting Table Game Standards

6.1. The Gaming Operation shall develop SICS for revenue accounting for table games including, but not limited to the following:

6.1.1. Unissued and issued fill/credit slips shall be safeguarded and adequate procedures shall be employed in their distribution, use, and control. Personnel from the cashier or pit departments shall have no access to the secured (control) copies of the fill/credit slips.

6.1.2. For at least one (1) day per month the following shall be performed:

a. Manual fill/credit slips shall be reconciled to the original slip (placed in the table game drop box) to the restricted copy to verify that the dollar amount of the transaction is the same on both parts of the slip.

b. All numerically manual fill/credit numbered slips issued shall be verified to ensure that the manual fill/credit slips are properly accounted for.

c. Original slips (placed in the table game drop box) shall be footed and traced to the total to the total fill/credit amounts.

d. For each day, examine a sample of slips for propriety of signatures and proper completion.

6.1.3. If a table game has the capability to determine drop (e.g., bill-in/coin-drop meters, bill acceptor, computerized record, etc.), the dollar amount of the drop shall be reconciled to the actual drop by shift.

6.1.4. For voided fill/credit slips, after the soft count process for each day, revenue accounting associates shall perform the following:

a. Examine all voided forms for proper authorization and “void” designation.

b. For fill/credit computer systems, trace the voided form to computer system report(s) reflecting void activity.

c. For fill/credit computer systems, examine the computer system report(s) reflecting void activity for void transactions that are not supported by a voided form.

d. Determine that all parts of the voided form have been received; and

e. Examine forms for the proper number of signatures.

6.1.5. At least monthly, Accounting/Auditing associates shall review all contests, tournaments, drawings and giveaway programs to confirm proper accounting treatment and proper table games gross revenue win/loss computation.

6.2. Daily, Accounting/Audit associates shall reconcile all contest/tournament entry and payout forms to the dollar amounts recorded in the appropriate accountability document.

6.2.1. When payment is made to the winners of a contest/tournament, Accounting/Audit associates shall reconcile the contest/tournament entry fees collected to the actual contest/tournament payouts made.

6.2.2. This reconciliation must determine whether, based on the entry fees collected, the payouts made and amounts withheld by the Gaming Operation, if applicable, were distributed in accordance with the contest/tournament rules.

6.3. Records reflecting hold percentage by table and type of game shall be maintained by shift, by day, cumulative month-to-date, and cumulative year-to-date.

6.3.1. This information shall be reviewed by management independent of the Table Games Department, on at least a monthly basis.

6.3.2. Management shall investigate any unusual fluctuations in hold percentage with Table Games supervisory associates.

6.4. The Gaming Operation shall develop SICS for revenue accounting for Table Games progressive pots, promotional pools, and tournaments including, but not limited to the following:

6.4.1. The progressive sign/meter amount shall be reconciled to the cash counted or received by the cage and the payouts made for each progressive pot and promotional pool daily. This reconciliation shall be sufficiently documented, including substantiation of differences and adjustments.

6.4.2. At least monthly, payouts for the progressive pots, promotional pools, and other promotions shall be reviewed to verify payout accuracy and proper accounting treatment, and that they are conducted in accordance with conditions provided to the patrons.

6.4.3. All contest/tournament entry and payout forms shall be reconciled to the dollar amounts recorded in the appropriate accountability document at the conclusion of each contest/tournament.

7. Revenue Accounting Card Game Standards

7.1. The Gaming Operation shall develop SICS for revenue accounting for card games progressive pots, promotional pools, and tournaments including, but not limited to the following:

7.1.1. The progressive sign/meter amount shall be reconciled to the cash counted or received by the cage and the payouts made for each progressive pot and promotional pool daily. This reconciliation shall be sufficiently documented, including substantiation of differences and adjustments.

7.1.2. At least monthly, payouts for the progressive pots, promotional pools, or other promotions shall be reviewed to verify payout accuracy and proper accounting treatment, and that they are conducted in accordance with conditions provided to the patrons.

7.1.3. All contest/tournament entry and payout forms shall be reconciled to the dollar amounts recorded in the appropriate accountability document at the conclusion of each contest/tournament.

8. Revenue Accounting Bingo Standards

8.1. The Gaming Operation shall develop SICS for revenue accounting for bingo including, but not limited to the following:

8.1.1. The ending balance on the bingo paper control log shall be reconciled to the bingo paper inventory at the end of each month to ensure the accuracy of the ending balance.

8.1.2. Daily, the supporting records and documents shall be reconciled to the summarized paperwork or electronic records (e.g. total sales and payouts per shift and/or day).

8.2. The following statistical reporting standards shall apply to bingo:

8.2.1. The Gaming Operation shall review statistical reports for any deviations from the mathematical expectations exceeding 3% variance at least monthly. The Gaming Operation and shall investigate and document any deviations exceeding 3% compared to the mathematical expectations.

8.2.2 The Gaming Operation shall, as applicable, review variances at least monthly, related to bingo accounting data, for variance(s) noted by the Class II gaming system for cashless transactions in and out, electronic funds transfer in and out, external bonus payouts, vouchers out and coupon promotion out exceeding 3%. Investigate and document any variance noted.

8.3. For class II bingo devices, as applicable, the Gaming Operation shall take a random sample, foot the vouchers redeemed and trace the totals to the totals recorded in the

voucher system and to the amount recorded in the applicable cashier's accountability document at least monthly.

8.4. The bingo sales, prize payouts, bingo win and actual bingo win percentages shall be recorded for the following, as applicable:

8.4.1 Each shift or session.

8.4.2 Each day.

8.4.3 Month-to-date.

8.4.4 Year-to-date or fiscal year-to-date.

9. Revenue Accounting Pull Tab Standards

9.1. The Gaming Operation shall develop SICS for revenue accounting for pull tabs including, but not limited to, the following:

9.1.1. The total amount of winning pull tabs redeemed each day shall be verified.

9.1.2. The ending balance in the pull tab control log shall be verified for accuracy by reconciling to the pull tabs on hand at the end of each month.

9.1.3. The amount of pull tabs sold from the pull tab control log shall be compared for reasonableness to the amount of pull-tab sales at least monthly.

9.2. The following statistical reporting standards shall apply to pull tabs:

9.2.1. For each deal or type of game, records shall be maintained, which include win, write (sales), and a win-to-write hold percentage as compared to the theoretical hold percentage derived from the flare, for:

a. Each shift.

b. Each day.

c. Month-to-date.

d. Year-to-date or fiscal year-to-date as applicable.

9.2.2. The Gaming Operation shall review statistical reports for any deviations exceeding 3% variance. The Gaming Operation shall investigate and document any large and unusual fluctuations noted.

10. Revenue Accounting Drop & Count Standards

10.1. The Gaming Operation shall develop SICS for revenue accounting drop and count including, but not limited to the following:

10.1.1. Bill-in meter readings shall be compared to the total bill acceptor drop amount for each drop period. Discrepancies shall be resolved before the generation/distribution of video games of chance statistical reports.

10.1.2. The accounting function shall perform an unannounced currency counter and currency counter interface (if applicable) tests at least quarterly, and the test results shall be documented and maintained.

a. All denominations of currency and all types of cash out tickets counted by the currency counter shall be tested.

b. The GRA may require Internal Audit or Compliance personnel to observe the test.

c. The result of these tests must be documented and signed by the associate(s) performing the test.

10.1.3. The opening/closing table inventory forms (if applicable) shall be examined and traced to the summary reports as documented by operations and/or the table games system.

11. Revenue Accounting Cage, Vault, Cash, and Cash Equivalent Standards

11.1. The Gaming Operation shall develop SICS for revenue accounting of cash on hand including, but not limited to the following:

11.1.1. Minimum bankroll calculations shall be performed periodically to ensure the Gaming Operation maintains cash in an amount sufficient to satisfy the Gaming Operation's obligations.

11.1.2. The cage accountability shall be reconciled to the general ledger at least monthly.

11.1.3. Cage deposits shall be traced to the amounts indicated in the bank statements at least monthly.

11.1.4. Daily, all parts of forms used to document increases/decreases shall be reconciled to the total cage inventory.

11.1.5. At least monthly, the Gaming Operation shall review a sample of returned checks to determine that the required information was recorded by cage associate(s) when the check was cashed.

11.2. A count of all funds in all gaming areas (i.e. cages, vaults, and booths (including reserve areas), kiosks, cash-out ticket redemption machines, and change machines shall be performed twice annually.

11.2.1. The count shall include the following:

a. Count of all chips and tokens by denomination and type.

b. Count of individual straps, bags, and imprest banks on a sample basis.

c. Reconciliation of all amounts counted to the amounts recorded on the corresponding accountability forms to ensure that the proper amounts are recorded.

11.2.2. Documentation evidencing the amount counted for each area and the subsequent comparison to the corresponding accountability form shall be maintained.

11.2.3. The count shall be completed within the same gaming day for all areas.

11.2.4. Counts shall be observed by an individual independent of the department being counted. It is permissible for the individual responsible for the funds to perform the actual count while being observed.

11.3. At least annually, the Gaming Operation shall select a sample of invoices for chips and tokens purchased and trace the dollar amount from the purchase invoice to the accountability document that indicates the increase to the chip or token inventory to ensure that the proper dollar amount has been recorded.

11.4. The Gaming Operation shall develop SICS for patron deposit accounts accounting, which shall include, but not limited to, the following:

11.4.1. At least weekly, the patron deposit account liability (deposits plus/minus adjustments, less withdrawals equals total account balance) shall be reconciled to the system record.

11.4.2. At least weekly, manual increases and decreases to/from player deposit accounts shall be reviewed to ensure proper adjustments were authorized.

11.4.3. The following records for patron deposit accounts will be reviewed for the following:

a. A detailed record by customer name and date of all funds on deposit shall be maintained.

b. A current balance of all customer cash deposits that are in the cage/vault inventory or accountability shall be maintained.

c. The current balance shall be reconciled with the deposits and withdrawals at least daily.

12. Revenue Accounting Kiosk Standards

12.1. The Gaming Operation shall develop SICS for revenue accounting for kiosks including, but not limited to the following:

12.1.1. Each increase or decrease to the kiosk inventory shall be reconciled.

12.1.2. In the event a kiosk does not balance for a day's play, the following shall be performed:

a. Foot the listing of cashed Cashless Tickets and trace to the totals produced by the system.

b. Review all voids for propriety.

13. Revenue Accounting Complimentary Services and Items, Promotions and Contest Standards

13.1. The Gaming Operation shall develop SICS for revenue accounting for complimentary service items including, but not limited to the following:

13.1.1. Records shall be summarized and reviewed for proper authorization and compliance with established authorization thresholds.

13.1.2. Monthly, a detailed report of complimentary services or items equal to or exceeding $100 shall be prepared.

a. The report shall include the following:

i. Name of guest who received the complimentary service or item.

ii. Name(s) of authorized issuer of the complimentary service or item.

iii. The actual cash value of the complimentary service or item.

iv. The type of complimentary service or item (i.e., food, beverage, etc.).

v. Date the complimentary service or item was issued.

b. The detailed report shall be forwarded to management for review.

c. The accounting departments shall review the reports.

13.2. Promotional payments, drawings, and giveaway programs shall be reviewed at least monthly to verify payout accuracy and proper accounting treatment in accordance with the rules provided to patrons.

13.3. The Gaming Operation shall develop SICS for revenue accounting of gaming promotions and tournaments including, but not limited to the following:

13.3.1. Promotions shall be reviewed for appropriate authorizations, issuance, and redemption.

13.3.2. Reconciliation of promotional items in inventory shall be compared to purchase and issuance of promotional items.

13.4. All computerized player tracking systems shall be reviewed by associates independent of the individuals that set up or make changes to the system parameters at least annually.

13.4.1. The review shall be performed to determine that the configuration parameters are accurate and have not been altered without appropriate management authorization.

13.4.2. The test results shall be documented and maintained.

13.5. All manual point additions/deletions authorization documentation shall be reviewed for propriety at least monthly.

13.6. The Gaming Operation shall develop SICS for the authorization and issuance of emergency complimentary services or items related to Tribal Member welfare. The SICS for Tribal Welfare related complimentary services or items shall include the following:

13.6.1. Management authorized to approve these complimentary services or items.

13.6.2. Approved authorization limits.

13.6.3. Procedures for reimbursement by the Tribal government operations.

History:

New numbering and easy to read format.

Changed from requiring detailed Accounting Plan and having detailed requirements listed in the DGR to requiring departmental SICS

Number change from DGR 18 and 18a to DGR 20

Combined DGR 18 Accounting and DGR 18a Revenue Accounting

Removed duplicate areas

Removed computations for calculating Gross Gaming revenue and replaced with requirement that they be included with SICS

Added section 4 Variance Investigation Standards

GRA Board approved on November 19, 2026. Effective date of January 18, 2027.