

# NATIONAL INDIAN GAMING COMMISSION

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## SETTLEMENT AGREEMENT

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### SA-25-01

#### INTRODUCTION

Pursuant to 25 C.F.R. § 573.5(b) and § 584.10(d), Sharon M. Avery, Acting Chairwoman of the National Indian Gaming Commission (NIGC Chair), and the Iowa Tribe of Kansas and Nebraska (Tribe), a federally recognized Indian tribe, enter into this Settlement Agreement (Agreement) completely resolving Notice of Violation, NOV-25-01. In developing this Agreement, the parties appreciate the commitment each makes towards ensuring that the Tribe's gaming operations are fully compliant with the Indian Gaming Regulatory Act (IGRA). In accordance with the regulatory provisions noted above, this agreement constitutes final agency action.

#### RECITALS

- 1) Whereas, pursuant to the IGRA and NIGC regulations, the NIGC Chair may issue a Notice of Violation (NOV) to any person for violation(s) of any provision of IGRA, NIGC regulations, or any provision of a tribal gaming ordinance or resolution approved by the Chair.<sup>1</sup>
- 2) Whereas, the IGRA, 25 U.S.C. § 2713(a)(1), authorizes the NIGC Chair to issue civil fines for violations of IGRA, NIGC regulations, or tribal regulations, ordinances, or resolutions approved by the NIGC Chair under 25 U.S.C. § 2710.
- 3) Whereas, on September 24, 2025, the Acting NIGC Chair issued NOV-25-01 to the Tribe for violating the IGRA, NIGC regulations, and its own Class II gaming ordinance by failing to submit Fiscal Year 2022 Audited Financial Statements (AFS) and Agreed Upon Procedures (AUP) Reports for its gaming operation.
- 4) Whereas, on October 24, 2025, the Tribe timely submitted its Notice of Appeal of NOV-25-01. The Tribe waived its right to an oral hearing before a Presiding Official and instead requested the appeal be heard by the Commission solely on the basis of written submissions.<sup>2</sup>
- 5) Whereas, the NIGC Chair and the Tribe desire to resolve the issues related to NOV-25-01 to avoid unnecessary expense or delay.

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<sup>1</sup> 25 U.S.C. § 2713; 25 C.F.R. § 573.3.

<sup>2</sup> 25 C.F.R. § 585.

- 6) Therefore, the NIGC Chair and the Tribe agree to execute this Agreement and to perform in accordance with the following covenants and conditions:

#### **Terms of Settlement**

##### *Admissions of the Tribe and obligations of the Parties*

- 7) Pursuant to NIGC regulations, 25 C.F.R. §§ 573.5(b) and 585.8(d), this Agreement is entered into by the NIGC Chair and by the Tribe through a duly authorized tribal official. This Agreement shall be effective upon the date that it is signed by the last party to sign this Agreement (Effective Date).
- 8) The Tribe admits that the NIGC possesses jurisdiction over the Tribe's gaming activities on its Indian lands, and the NIGC Chair has authority to levy and collect civil fines for statutory, regulatory, and ordinance violations.<sup>3</sup>
- 9) The Tribe admits that IGRA and NIGC regulations require the Tribe to complete and submit annual audited financial statements and agreed upon procedures to the NIGC.<sup>4</sup>
- 10) The Tribe admits that it failed to timely submit its gaming operation's fiscal year 2022 AFS and AUP.
- 11) The Tribe also admits that it failed to timely submit its gaming operation's AFS and AUP for fiscal years 2023 and 2024.
- 12) The NIGC Chair acknowledges that prior to the execution of this Agreement the Tribe took proactive steps to respond to NOV-25-01 by submitting its late annual audited financial statements for Fiscal Years 2022 and 2023 to the NIGC.
- 13) While the submission of the overdue annual audited financial statements represents good faith efforts by the Tribe to align itself with IGRA and the NIGC regulations, the following additional actions detailed in paragraphs 14 through 18 are required of the Tribe and its tribal gaming regulatory authority (TGRA) to ensure ongoing compliance with IGRA and the NIGC regulations.
- 14) For a period of four (4) years following the Effective Date, the Tribe agrees that it shall:
  - a) submit AFS and AUP Reports to the NIGC within 120 days of the end of its gaming operation's fiscal year;
  - b) engage an audit firm to prepare AFS and AUP Reports no later than 90 calendar days before gaming operation's fiscal year end. The engagement letter will provide that the completed AFS and AUP Reports are due to the Tribe no later

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<sup>3</sup> 25 U.S.C. § 2713(a)(1).

<sup>4</sup> 25 U.S.C. § 2710(b)(2)(C); 25 C.F.R. §§ 571.12 and 571.13.

than 15 calendar days before the AFS and AUP are due to the NIGC. The engagement letter will reference the specific date on which the Tribe's AFS and AUP reports are due to the NIGC pursuant to IGRA and NIGC regulations; and

- c) provide the NIGC Tulsa Region Director with a copy of the executed engagement letter with the audit firm that will prepare the AFS and AUP Reports. The copy of the executed engagement letter may be transmitted by e-mail and is due to the NIGC Tulsa Region Director no later than 60 calendar days before the gaming operation's fiscal year end.

15) The Tribe agrees that over the next 120 days, staff of their choosing from the gaming operation, and TGRA and tribal leadership will complete the following NIGC offered trainings (in-person or virtually):

- a) Value of Internal Controls System;
- b) NIGC Internal Audit Bootcamp;
- c) Writing SICS and TICS (virtual or in-person), and
- d) one additional training related to any particular section of internal controls of the Tribe's choosing.

Upon completion, the Tribe will provide a report to the NIGC Tulsa Region Office summarizing the training activity, including the title(s) of the trainings completed, the date(s) completed, and the names of the officers or employees that completed each training as well as their respective job titles.

16) The Tribe agrees to undergo an internal control assessment for Parts 542 and 543 to be scheduled for Fiscal Year 2027 and to timely address any and all findings reported to the Tribe by the NIGC Audit Program.

17) The Tribe agrees to fully resolve all material weaknesses identified in the Fiscal Year 2023 AFS Reports/required communications and all internal control findings identified in the AUP Report issued by WIPFLI CPA LLP, dated August 5, 2025. The Tribe agrees to resolve these findings by the end of Fiscal Year 2026 and will verify that these findings have been addressed in the Fiscal Year 2026 AFS and AUP Reports issued by the Tribe's independent CPA and through additional testing conducted by the NIGC Audit Program.

18) The Tribe agrees to pay a civil fine in the amount of two-hundred thousand dollars (\$200,000), with one-hundred fifty thousand dollars (\$150,000) to be suspended. The remaining fifty thousand dollars (\$50,000) will be paid within 10 days of the Effective Date of this Agreement.

- a) If the Tribe breaches any provision of this Agreement, it agrees and consents that such breach will result in the suspended fine amount of one hundred fifty thousand dollars (\$150,000) becoming fully due and payable on the date of the

NIGC's written notice. In such circumstance, the NIGC shall issue a written notice to the Tribe, detailing each breach and the total amount due. Upon receipt of the written notice, the Tribe agrees that it waives any rights to an oral hearing under 25 C.F.R. § 513.6. The NIGC shall provide the Tribe a reasonable opportunity to submit written material supporting a request for NIGC to reconsider its determination that a breach of SA-25-01 has occurred. If, after reviewing the Tribe's submission of written material the NIGC denies the Tribe's request for reconsideration, within seven (7) calendar days of the NIGC denial, the Tribe will provide a check to the NIGC for the amount made payable to the U.S. Treasury. In no instance will the fine exceed one hundred fifty thousand dollars (\$150,000).

*Tribe's waivers of statutory and regulatory rights*

19) The Tribe is aware of its rights to:

- (a) Submit written information about the violation to the Chair prior to issuance of a civil fine assessment by the Chair and to have at least fifteen (15) days after the issuance of a notice of violation to do so under 25 C.F.R § 575.5(a);
- (b) Appeal the notice of violation to the full Commission under 25 C.F.R parts 584 or 585 and proceed with such appeal(s);
- (c) Request a reduction or waiver of a civil fine under 25 C.F.R. § 575.6(a); and
- (d) Seek judicial review of any final agency action by the full Commission pursuant to 25 U.S.C. § 2714.

20) In consideration for this Agreement, and to resolve this dispute, the Tribe, waives its right to appeal NOV-25-01 and this Agreement, administratively or judicially, as well as all rights set forth in paragraph 19. The Tribe waives any other right to seek judicial review or otherwise challenge or contest this Agreement and the Chair or NIGC's future actions under this Agreement. The only exception to the Tribe's waiver is the reconsideration procedure set forth in paragraph 18(a). The Tribe agrees to withdraw in full its appeal of the NOV-25-01 before the Commission. To that end, the parties agree to notify the Commission that the NIGC Chair and the Tribe have reached a full settlement of NOV-25-01. In accordance with 25 C.F.R. § 585.8, paragraph 25 of this Agreement is a final order; and this Agreement comprises a full settlement of the appeal.

21) The NIGC Chair agrees that, upon execution of this Agreement, the NIGC shall not institute further proceedings or actions or assess any additional sanctions against the Tribe, except the agreed to civil fine as outlined in paragraph 19, for actions or omissions arising out of, or related to, the subject matter of NOV-25-01 and occurring prior to the Effective Date provided that, if the Tribe or any tribal entity fails to comply with any term or condition of this agreement, the Tribe agrees that the suspended portion of the civil fine imposed in paragraph 19 of this Agreement shall become fully due and payable as set forth in said paragraph.

22) The Tribe agrees and acknowledges that this Agreement does not restrict the NIGC Chair from issuing new notices of violations and other enforcement actions for new violations of IGRA, NIGC regulations, and/or the Tribe's gaming ordinance.

### Additional Covenants

23) This Agreement shall terminate upon fulfillment of all terms listed under the Terms of Settlement.

24) This Agreement constitutes the entire agreement between the NIGC Chair and the Tribe relating to the enforcement matter described herein, and it supersedes all prior verbal or written agreements and understandings between the parties related to the subject matter hereof. Any amendments to this Agreement must be in writing and signed by both parties.

25) The Tribe agrees that this Agreement constitutes a full dismissal of its appeal. Further, the Tribe agrees that this Agreement and its agreed-to civil fine are a final order and final agency action of the NIGC Commission pursuant to 25 C.F.R. §§ 585.8(d). The Tribe waives any right to challenge or contest the validity of the dismissal, final order, and the final agency action. The only exception to the Tribe's waiver is the reconsideration procedure set forth in paragraph 18(a).

26) The parties agree that after the Effective Date, this Agreement SA-25-01 shall be published and/or disclosed by either party.

27) This Agreement may be executed on one or more counterparts, and each shall constitute an original. A signature produced by facsimile shall be deemed to be an original signature and shall be effective and binding for purposes of this Agreement.

Dated this 31st day of December, 2025

For the Iowa Tribe of Kansas and Nebraska:

By:   
Misty Slater, Chairwoman

Date: 12/31/2025

For the National Indian Gaming Commission:

By:   
Sharon M. Avery, Acting Chairwoman

Date: 01/02/2026