



COVID-19

Frequently Asked Questions

Last Updated: May 5, 2020

The NIGC Division of Compliance maintains this list of Frequently Asked Questions in consultation with the NIGC's Office of General Counsel and the Agency's Commission. This collection of FAQs is updated as needed. Please check the latest update of these FAQ and review each question as new information may have been added. To propose a question for this FAQs list, please coordinate with a Tribal Gaming Regulatory Authority (TGRA).

The NIGC encourages all TGRAs to remain in close communication with their NIGC Region Office as Indian gaming facilities across Indian Country address the risks associated with the Coronavirus disease 2019 (COVID-19). It is equally important for tribes, their gaming operation(s) and the TGRA to remain in close contact with each other as each body plans for each of the stages discussed below. The time periods discussed below with regards to submission deadlines will continue to be reexamined should closures continue beyond deadlines or the specific number of days provided for in this version of the FAQ.

To view "Dear Tribal Leader" letters and other information pertaining to COVID-19, please visit our website at www.nigc.gov.

General

1. **Question:** How many tribally licensed gaming facilities have temporarily closed in response to COVID-19?

Answer: 526 tribal gaming facilities have suspended operations. Every closure decision has been based on local-level tribal assessments. The NIGC continues to support local government coordination and promotes the resources and guidance available at www.CDC.gov.

Remaining Open

2. **Question:** What are the staffing concerns for TGRAs and gaming operations should they choose to remain open?

Answer: The TGRA should continually assess critical positions such as surveillance, gaming inspectors, and compliance officers to ensure regulatory duties are being upheld. Should the

casino remain operational, both the casino and TGRA must ensure enough staffing to remain compliant with NIGC MICS, TICS, SICS, Compacts and other applicable regulatory requirements. A review of critical positions should be made to determine adequate coverage of the gaming operation. Consideration should be made for positions in surveillance, security, cage, count and drop, and various management positions needed for signature and approval authority to ensure internal control.

3. **Question:** What is the NIGC's recommendation for when the COVID-19 virus creates staffing issues for the TGRA and reduces its ability to fulfill the TGRA'S regulatory responsibilities under IGRA and the Tribe's Gaming Regulatory Act?

Answer: If a TGRA believes that it cannot fulfill its regulatory responsibilities or attest to its ability to ensure the public health and safety of employees and patrons or if application of tribal laws warrants, the TGRA must consider suspending gaming operations.

Pre-Closing

4. **Question:** What are the notification requirements for closing a facility?

Answer: The NIGC encourages tribes to self-report temporary closures to the NIGC as soon as possible. Under 25 C.F.R. Part 559, notice for closing should be submitted to NIGC within 30 days of closing if the tribe anticipates being closed for more than 180 days. However, the NIGC is asking that TGRAs report closures within 72 hours for tracking purposes along with the date the tribe anticipates reopening. NIGC asks that the TGRA keep in contact with NIGC through their Region Office and inform them of any changes with the plan to reopen.

5. **Question:** What does the NIGC do if it learns that there are plans to close a tribally licensed gaming facility?

Answer: As tribal law makers, tribal gaming regulatory bodies, and/or gaming operators decide to temporarily close a licensed facility based on their local on-the-ground assessments, the NIGC Region Offices will continue to have a presence. As referenced in the March 16, 2020 Dear Tribal Leader letter, NIGC Region Directors have received a two-step protocol from the NIGC Director of Compliance. The protocol will help the NIGC maintain an appropriate presence and facilitate support for a tribal community based on local circumstances.

6. **Question:** What considerations should a TGRA account for when securing and adequately protecting casino assets in the event that it becomes necessary to evacuate a casino with little forewarning and very little time to secure casino assets, such as monetary instruments and gaming instruments?

Answer: The TGRA, in coordination with casino management, should prepare for situations that would require expedited evacuation of the gaming facility. Plans should include transferring monetary instruments to the vault for security reasons. The Minimum Internal Control

Standards found in NIGC regulations 25 C.F.R. Section 543.18(c)(4) requires the count of the cage and vault inventories by at least two employees with signatures attesting to the counts. Should the gaming operation close, this standard would be effective at the time of closure. Upon reopening, the cage and vault inventories would then be recounted and verified against the previous closing balances, with special emphasis and investigations placed on any variances between the two counts. The tribe and casino should consider transferring the cage and vault cash inventories to their financial institution as that would be considered the most secure option.

7. **Question:** What guidelines can the NIGC provide in the case of mandatory partial evacuations within the casino, but not a facility-wide closure, such as the following:

- a. Example: The evacuation and sterilization of the casino surveillance room.

Answer: Surveillance functions are critical to regulation and monitoring of assets. If the TGRA or gaming operation cannot properly regulate and monitor assets, the TGRA and/or gaming operation should consider what steps would best remedy the threat to assets, up to and including closure.

- b. Example: The evacuation and sterilization of the casino cash cage, soft count, slot tech department, or other mission critical departments.

Answer: The TGRA in coordination with the gaming operation should evaluate the adequacy of regulating, monitoring, or securing assets. Should there be threats that compromise the proper security and monitoring of assets, the TGRA should consider if it is appropriate to issue a temporary closure order.

8. **Question:** Can gaming operations refuse service or entry to patrons?

Answer: The TGRA should consult with its legal counsel to identify specific ordinances, codes, regulations and other authoritative documents (such as a tribe's declarations of emergency, executive orders or resolutions) that explain any limits on the tribe's authority to determine who enters and remains on its Indian lands.

9. **Question:** What are some important considerations when clearing the casino floor?

Answer: The TGRA should coordinate with the gaming operation's management when removing all patrons and unauthorized employees from the facility. Developing a matrix or authorized access listing to the facility during the closure is recommended. Coordinate with IT for possible disabling of non-essential's logical access during closure. Procedures should be in place for monitoring VPN/remote access for vendors and authorized employees. Consider disabling all machines from play during the closure. Prior to disabling, a snap shot of all meters and in-house progressives should be obtained and provided to TGRA and accounting. Consider performing

emergency drop procedures and ensure all funds are properly secure (e.g. vault). All monetary instruments should be properly secured and may be best secured by transferring to the vault. The tribe and casino may consider transferring the cage and vault cash inventories to their financial institution as that would be considered the most secure option. Casino management may want to consult with vendors with whom they have lease participation agreements. Consider that potential issues regarding adjustments to participation fees may arise.

During Closure

10. **Question:** What Information Technology (IT) concerns should a TGRA consider during a temporary closure?

Answer: The TGRA in coordination with the gaming operation should ensure that NIGC MICS along with TICS and SICS are followed as a tribe closes its gaming operation. This would include but not be limited to, having back-ups in place with frequent saving of information and testing to ensure back-up systems are functioning properly. In terms of logical access, TGRAs should follow TICS and SICS surrounding access levels and who is required to have access. This requires TGRAs to review access lists and logs that will assist in terminating any non-essential access. VPN access should also follow MICS, TICS and SICS guidelines, however reviewing those licenses that will require essential access should occur. If there is a need for temporary VPN access, when operations are restored remove all temporary access. Avoid using any "bring your own device" (BYOD) if possible, however if BYOD cannot be avoided have those devices vetted to diminish any risks for the operations. Lastly, consideration may be appropriate for adding an additional IT Administrative access-user to the IT remote user access group for redundancy.

The TGRA should consider requesting and reviewing user-access logs, network security logs and remote vendor access. User-Access logs indicate who is logging in and out of the organizational network and domain. Network security logs help identify penetration attempts including any unauthorized access into the network. It is recommended that remote vendor access should be logically locked out and deactivated while gaming systems and machines are not in use. Most of these activity records can be found in any work order/job order as a record of which vendors may have retained network access. TGRAs should consider reviewing and monitoring accounting systems and back of the house system access logs and reports for changes in financial data or player account activity (e.g. manual point adjustments) while the casino was closed.

11. **Question:** What are some important surveillance considerations during a closure?

Answer: The TGRA and gaming operation management should ensure cameras are positioned to monitor and record all sensitive areas including cash, cash equivalents, gaming supplies, exits and entrances. Also, the TGRA and gaming operation management should ensure surveillance systems' recordings are being backed-up and tested to be certain systems are working properly. Surveillance functions are critical to regulating and monitoring of assets. If the TGRA or gaming

operation believes that it cannot properly regulate gaming operations and monitor assets, the TGRA and/or gaming operation should consider how best to remedy the threat by taking additional steps during the closure.

12. **Question:** What level of tribal gaming commission and casino oversight is required by the NIGC for suspended casino operations? At what point does the Gaming Commission fall below required regulatory minimums, and what is the NIGC's guidance when circumstances related to the COVID-19 pandemic cause the TGRA personnel and resources to drop below minimums?

Answer: NIGC MICS do not require specific staffing levels while gaming operations are suspended. However, the TGRA and casino management should review TICS and SICS and make appropriate adjustments while gaming operations are suspended. It is recommended that surveillance and security oversight be maintained to monitor assets. TGRAs should evaluate any ongoing investigations, compliance reviews, audits, patron disputes, etc. and determine what matters and tasks can continue to be pursued and performed during the closure. If a TGRA believes that it cannot attest that the facility can be reopened and operated in a manner that protects the public health and safety of employees and patrons, or if application of tribal laws warrants, the TGRA must consider how to best take mitigation steps that will remedy the threat to public health and safety up to and including continued closure.

13. **Question:** What are NIGC's suggested guidelines when the TGRA office becomes inaccessible for an extended period of time due to COVID-19 contamination, or when a state of emergency is declared and travel restrictions are imposed in the region where the office is located, preventing access to stored CJIS information and licensing department equipment (scanners, fingerprint equipment, etc.)?

Answer: Security for background investigation files and FBI CHRI should be maintained in accordance with the CJIS Security Policy and the TGRAs internal policies. See question #16.c for additional information regarding licensing and submissions.

14. **Question:** Can the TGRA waive receipt of required periodic gaming and financial audit reports where gaming operations have been suspended?

Answer: Yes. The TGRA and Casino should assess their TICS and SICS to determine what reporting requirements remain in effect during a temporary closure. NIGC encourages the TGRA to identify what reports are necessary during closure and suspend those that would only be required while open. In particular, it is likely appropriate to maintain reports related to surveillance equipment malfunction and security incident reports per tribal regulatory requirements even during a temporary closure.

15. **Question:** Can tribes use casino equipment, staff or property to meet or fulfill emergency needs during closure?

Answer: Yes. Tribes, like other governments, can declare an emergency and direct that casino equipment, staff or property be used for emergency purposes to meet or fulfill its needs during the COVID-19 Pandemic crisis. The NIGC recommends that such an order clearly state that the tribe is repurposing the gaming facility and specify the stated emergency purpose(s). Prior to reopening the gaming facility, the TGRA must ensure the facility meets all EPHS standards for a gaming facility.

NIGC Submissions and Deadlines

16. **Question:** Will the NIGC adjust deadlines or grant any extensions for required submissions such as fees, contracts, licensing, Audited Financial Statements and Agreed Upon Procedure reports?

Answer: IGRA and NIGC regulations do not provide for extension to the statutory and regulatory deadlines. In instances where the tribe has provided written notice to the NIGC through their NIGC Region Office that its licensed gaming facility has closed, the NIGC Division of Compliance will remain in close communication with the TGRA if it is necessary to make recommendations for enforcement to the Chairman. This communication will help the Division of Compliance provide context in any recommendation in light of the Chairman's March 20, 2020 memorandum. That memorandum modifies the Compliance Division's enforcement focus. The Chairman has conveyed to the NIGC Division of Compliance that the Commission is considering its options for implementing easing measures for Indian gaming operations during this national mitigation effort. Please remain in close communication with the NIGC with regard to the below requirements in order to assist with the Commission's assessment of any future measures.

a. Fees and Worksheets

- i. As required by 25 C.F.R. § 514, Fees and Worksheets are due three (3) months, six (6) months, nine (9) months, and twelve (12) months of the end of the gaming operation's fiscal year. For example, if the operation's fiscal year end is December 31, 2019, fees will be due on or before March 31, 2020, June 30, 2020, September 30, 2020 and December 31, 2020.
- ii. According to 25 C.F.R. § 514.9, fees that are not submitted when due are considered late until they are 90 days past due, after which the NIGC considers the fees as not submitted, rather than late.
- iii. The Compliance Division will not recommend late fee assessments for payments made within 90 days of the regulatory deadline.
- iv. NIGC encourages tribes to submit payments using the on-line process at pay.gov. Learn more about pay.gov and other fee related information at <https://www.nigc.gov/finance/Annual-fees>. You can submit additional inquiries to: fee_questions@nigc.gov

- v. If the NIGC does not receive a quarterly fee payment when due, the Compliance Division may contact the tribe/TGRA/operation(s) to confirm payment status and to inquire about the tribe's anticipated payment date, if available.

b. Fingerprint Fee Statements

- i. As required by 25 C.F.R. § 514, the current fingerprint card bill rate is \$22.00, billed monthly and due within forty-five (45) days of the date of the bill.
- ii. Payment made after reopening or staff returning to work but no later than 30 days from the date of the missed fingerprint fee statement due date will not be scrutinized. You can submit additional inquiries to: fingerprint_billing@nigc.gov

c. Licensing Submissions:

- i. Currently there are three required key employee and primary management official licensing requirements under 25 C.F.R. Parts 556 and 558. Under 25 C.F.R. Part 556.6 a Notice of Results (NOR) is due to the NIGC region office within sixty (60) days after an applicant begins work. Additionally, as required by 25 C.F.R. Part 558.3, a notice of license issuance is due to the NIGC region office within thirty (30) days of the tribe's issuance of a permanent license. Also, under 25 C.F.R. Part 558.3, if a tribe does not license the applicant, the tribe shall submit a notice of no license issued, its eligibility determination and NOR to the NIGC. There is no a deadline for this submission.
- ii. TGRA's are encouraged to submit any outstanding NORs to the NIGC within 60 days of reopening or the applicant returning to work. At this time, the Notice of license can still be issued within 30 days of issuance on all NORs that were submitted late due to TGRA office closure. If Notice of License submissions were not completed for employees who were issued a permanent license before closure, those submissions must be made within 30 days of reopening. We request that Not Licensed by Tribe submissions are made within 30 days of reopening, however there is not a specific deadline for this particular submission. NIGC Compliance Officers' scrutiny of submission dates will account for any extended closure period.

Please contact your NIGC Regional Office for additional information.

d. Facility Licenses:

- i. As required in 25 C.F.R. Part 559, a request to the NIGC for any new facility under consideration requires at least one hundred twenty (120) days' notice before the opening of the new gaming facility. Newly issued or renewed facility licenses must be submitted to the NIGC within 30 days of issuance. Finally, if a facility license is terminated, expires, or if the gaming facility closes for longer than 180 days or reopens after such closure, notification must be made to the NIGC within thirty (30) days of the event.
- ii. The NIGC will maintain the ability to accept electronic submission of all notices

required under this requirement through facility_license_ephs@nigc.gov. The Compliance Division will actively assist TGRA's on ensuring timely notices are made where possible and take into consideration where facility and tribal government closures otherwise prevented timely submissions. Should any actions taken by the TGRA or tribal government trigger the submission of any of the above notices, please notify your Region Office for further guidance.

- iii. If a facility license is scheduled to expire during the temporary closure period, NIGC recommends that the TGRA consider renewing the facility license. NIGC also recommends that the TGRA issue the EPHS attestation just before reopening to ensure all matters related to COVID-19 have been adequately addressed.

e. Agreed Upon Procedures and Audited Financial Statements

- i. As detailed in 25 C.F.R. § 543.23(d)(1) the Tribe must engage a CPA to complete an Agreed Upon Procedures (AUP) Audit and report the findings to the NIGC within one hundred twenty (120) days of the gaming operation's fiscal year end. Additionally, 25 C.F.R. § 571 requires each tribe to prepare an Audited Financial Statement which is also due within one hundred twenty (120) days of the gaming operation's fiscal year end.
- ii. With regard to the reporting deadlines for audited financial statements and Agreed Upon Procedure reports, NIGC encourages submissions within 30 days of the audit and report original due dates.
- iii. Please contact your NIGC regional office if you anticipate not meeting the 120-day deadline for reporting.

17. **Question:** What steps should be taken if the internal audit required under 25 C.F.R 543.23 cannot be completed due to the COVID-19 pandemic?

Answer: If it is determined that the internal audit required under 25 C.F.R. part 543.23(c) cannot be completed in full, the NIGC recommends prioritizing the completion of critical or high-risk sections of the audit where fraud or theft is most likely to occur. For any agreed-upon procedures (AUP) findings internal audit may receive for lack of compliance with 25 C.F.R 543.23(c), the NIGC encourages the party responding to the finding(s) to include details on why specific audits or testing was not completed. For example, this section was not completed due to the closure of the gaming operation during COVID-19 Pandemic.

For tribes that outsource their internal audits, the Tribe, TGRA, audit committee, or other entity designated by the tribe should review the engagement letter. If the third party is unable to perform scheduled audits or meet timelines, the TGRA should contact the provider to identify what steps will be taken to adjust the audit plan.

The NIGC MICS do not provide a method for easing minimum internal control standards. However, the NIGC Division of Compliance will remain in close communication with the TGRA as it adjusts its operations due to COVID-19. See NIGC FAQ question #16 for additional guidance on late submissions and notifications to NIGC Division of Compliance.

Impacts on NIGC Services

18. **Question:** What impact has the COVID-19 pandemic had on NIGC's schedule of tribal casino inspections, audits, scheduled training, and visits? What is the mechanism for requesting rescheduling of such audits, inspections, training, and visits for casinos where gaming operations have been suspended and/or TGRA personnel have been reduced to essential staff only?

Answer: The NIGC has temporarily suspended non-mission critical travel for all NIGC staff. The NIGC remains operational and continues to monitor and review gaming operation activity remotely. All activities related to the site visits, auditing, training and investigatory activities that can be conducted off-site through telephone, email, document request and review, and other off-site methods shall continue until such time the remaining activities that require on-site observation and review can be undertaken. Please contact your Region Office for additional assistance (<https://www.nigc.gov/compliance/regional-offices>). You may also contact our training program at traininginfo@nigc.gov.

19. **Question:** Are there any planned or anticipated suspension(s) of NIGC regional office operations, staff reductions, constraints on service delivery, or reductions or postponement of NIGC initiatives in the short term or long term?

Answer: The NIGC is currently following all federal guidance and our staff is on maximum telework to continue agency essential duties. Region staff remain available via phone, video conference and email to provide technical assistance and will continue to process licensing submissions received. Non-mission critical travel has been suspended. Annual site visits and other onsite routine monitoring activities have been modified to perform work remotely when available. In-person Regional Training Conferences and Site-Specific Training for the remainder of the FY 2020 will be replaced with remote opportunities that utilizes cost effective technology and anticipates disruptions in regular conference attendance. The NIGC Training Program is still accepting requests for virtual site-specific training and technical assistance. The NIGC will continue to review conditions and needs as the COVID-19 pandemic response evolves.

Use of Net Gaming Revenue

20. **Question:** Can a tribe amend its Revenue Allocation Plan (RAP) to start making per capita payments, change the amount of the payments or stop making per capita payments to

reallocate funds to tribal operations during the COVID-19 pandemic? Does the NIGC need to be notified of the amendment?

Answer: Tribes should discuss any RAP amendments with the Office of Indian Gaming (OIG) at the Department of the Interior.

21. **Question:** Can tribes issue gift cards or other types of cash payments of net gaming revenue to tribal members to assist in dealing with COVID-19?

Answer: Direct distributions of net gaming revenue to individual tribal members outside the scope of a Revenue Allocation Plan are not permitted under IGRA. IGRA does, however, include the funding of tribal programs in its permissible uses of net revenue. These programs can provide services and resources to tribal members. If a tribe wishes to make cash distributions, we recommend you reach out to the Office of Indian Gaming at the Department of the Interior to discuss options for creating or amending a Revenue Allocation Plan. Additional guidance regarding uses of net gaming revenue can be found in NIGC Bulletin 2005-1 at <https://www.nigc.gov/compliance/detail/use-of-net-gaming-revenues-bulletin>

Re-Opening Gaming Operations:

22. **Question:** If a Tribal Government has issued a proclamation closing a gaming facility due to the COVID-19 outbreak, what must they do to reopen?

Answer: The Tribal Government may need to issue another proclamation indicating that it believes it is now safe to resume casino operations. The NIGC also requests that prior to reopening, the TGRA notify the Region Office of its intent to reopen. Additionally, the TGRA should assess its ability to attest that the facility can be reopened and operated in a manner that protects the public health and safety of employees and patrons, or if application of tribal laws warrants. As was the NIGC's recommendation regarding temporary closure decisions, the NIGC recommends for tribes to avail themselves of resources on www.CDC.gov and consider the value of coordination with local jurisdictions when assessing and planning.

23. **Question:** What should the Tribe and TGRA consider before reopening a gaming operation previously closed due to COVID-19?

Answer: The NIGC has posted reopening guidance and a NIGC COVID-19 Reopening Assessment on our website at www.nigc.gov. The reopening guidance covers IGRA and NIGC regulation requirements as well as best practices and suggestions based on our understanding of COVID-19 to help ensure that the gaming operation is reopened and operated in a way that protects the health and safety of employees and patrons. The NIGC COVID-19 Reopening Assessment lists EPHS considerations and internal control guidance for reopening.

24. **Question:** If a casino furloughs or lays off key employees or primary management officials will such employees have to be relicensed before resuming their duties at the operation?

Answer: If an employee's license has not expired or been revoked during the closure, there is no requirement under IGRA or NIGC regulations to relicense all returning employees previously licensed upon reopening the gaming operation. Tribes may consider extending expiration dates for gaming licenses due to the temporary closures.

25. **Question:** Can the TGRA suspend or waive required suitability background and licensing determinations of casino employees and vendors?

Answer: No. 25 C.F.R. § 556 and 558 requires all Key Employees and Primary Management Officials to be licensed by the tribe within 90 days of beginning work. NIGC continues to receive fingerprints for FBI CHRI purposes, notice of results, and notice of licenses issued and will continue to issue no objection or objection letters. This would not prohibit tribes from extending expiration dates of Key Employees and Primary Management Officials licensed prior to the temporary closure. Tribes should refer to their gaming ordinances and internal control standards regarding vendor licensing requirements as the NIGC does not have regulations for vendor licensing.