<u>Citation</u>	<u>Langauge</u>	<u>Comments</u>
	§ 543.2 What are the definitions for	r this part?
	Shift. A time period, unless otherwise approved by the tribal gaming	
	regulatory authority, not to exceed 24	
543.2	hours.	TGRA needs to determine how a shift is defined.
	SICS (System of Internal Control Standards). An overall operational	
	framework for a gaming operation that incorporates principles of	
	independence and segregation of function, and is comprised of written	
	policies, procedures, and standard practices based on overarching	
	regulatory standards specifically designed to create a system of checks and	
	balances to safeguard the integrity of a gaming operation and protect its	These are commonly refered to Standard Operating Procedures
543.2	assets from unauthorized access, misappropriation, forgery, theft, or fraud.	(SOP's) or Policy and Procedures (P&P's)
	TICS. Tribal Internal Control Standards established by the TGRA that are at	
543.2	least as stringent as the standards set forth in this part.	These are the controls adopted by the TGRA.
	§ 543.3 How do tribal governments comp	ly with this part?
	Minimum standards. These are minimum standards and a TGRA may	
	establish and implement additional controls that do not conflict with those	TGRA's may create controls that are more stringent than the MICS
543.3(a)	set out in 543.	however the controls cannot conflict with the MICS.
	TICS. TGRAs must ensure that TICS are established and implemented that	
	provide a level of control that equals or exceeds the applicable standards	
543.3(b)	set forth in 543.	
	Evaluation of existing TICS. Each TGRA must, in accordance with the tribal	
	gaming ordinance, determine whether and to what extent their TICS require	
543.3(b)(1)	revision to ensure compliance with 543.	
	Compliance date. All changes necessary to ensure compliance with this part	
	must be promulgated within twelve months of the effective date of this part	
	and implemented at the commencement of the next fiscal year.	
	At the discretion of the TGRA, gaming operations may have an additional six	
543.3(b)(2)	months to come into compliance with the TICS.	TICS muct be promulgated by October 22, 2013.
	SICS. Each gaming operation must develop a SICS, as approved by the TGRA,	
543.3(c)	to implement the TICS.	
	New gaming operations. All gaming operations that commence operations	New gaming operations must comply upon opening (i.e., TICS and
	after the effective date of this part must comply with this part before	SICS must be fully compliant with 543 requirements and
543.3(c)(2)	commencement of operations.	implemented)

<u>Citation</u>	<u>Langauge</u>	<u>Comments</u>
	Variances. Where referenced throughout this part, the gaming operation	
	must set a reasonable threshold, approved by the TGRA, for when a	
	variance must be reviewed to determine the cause, and the results of the	Variance thresholds need to be approved by the TGRA and can be
543.3(d)	review must be documented and maintained.	included in TICS or SICS.
	Computer applications. For any computer applications utilized, alternate	
	documentation and/or procedures that provide at least the level of control	
	established by the standards of this part, as approved in writing by the	TGRA must document and approve any computer application that
543.3 (e)	TGRA, will be acceptable.	requires alternate documentation and/or procedures.
	§ 543.4 Does this part apply to small and charita	ble gaming operations?
	(a) Small gaming operations. This part does not apply to small gaming	
	operations provided that: (1) The TGRA permits the operation to be exempt	
543.4(a)(1)	from this part;	The TICS must document any exemptions.
	(a) Small gaming operations. This part does not apply to small gaming	
	operations provided that: (3) The TGRA develops, and the operation	THE TGRA must develop alternate procedures if the TGRA determines
543.4(a)(2)	complies with, alternate procedures that:	that the small gaming operation is exempt from 543.
	(b) Charitable gaming operations. This part does not apply to charitable	
	gaming operations provided that: (2) The TGRA permits the charitable	
543.4(b)(2)	organization to be exempt from this part;	The TICS must document any exemptions.
	(b) Charitable gaming operations. This part does not apply to charitable	
	gaming operations provided that: (5) The TGRA develops, and the charitable	THE TGRA must develop alternate procedures if the TGRA determines
543.4(b)(5)		that the charitable gaming operation is exempt from 543.
	§ 543.5 How does a gaming operation apply to use an alternate minim	um standard from those set forth in this part?
	A TGRA may approve an alternate standard from those required by this part	
	if it has determined that the alternate standard will achieve a level of	
	security and integrity sufficient to accomplish the purpose of the	
	standard it is to replace. A gaming operation may implement an alternate	
	standard upon TGRA approval subject to the Chair's decision pursuant to	Within 30 days of approval by the TGRA, the TGRA must send a
543.5(a)(1)	543.5(b).	detailed report to the NIGC Chair for approval.

Citation	<u>Langauge</u>	<u>Comments</u>
	§ 543.8 What are the minimum internal contro	I standards for bingo?
	(b) Bingo cards. (1) Physical bingo card inventory controls must address the	
	placement of orders, receipt, storage, issuance, removal, and cancellation of	
	bingo card inventory to ensure that: (i) The bingo card inventory can be	
	accounted for at all times; and (ii) Bingo cards have not been marked,	The TGRA must adopt controls as part of their TICS to address this
543,8(b)(1)	altered, or otherwise manipulated.	section.
	(b) Bingo cards. (4) Issuance and returns of inventory.	
	(i) Controls must be established for the issuance and return of bingo card	
	inventory. Records signed by the issuer and recipient must be created under	
	the following events:	
	(A) Issuance of inventory from storage to a staging area;	
	(B) Issuance of inventory from a staging area to the cage or sellers;	
	(C) Return of inventory from a staging area to storage; and	The TGRA must adopt controls as part of their TICS to address this
543.8(b)(4)	(D) Return of inventory from cage or seller to staging area or storage.	section.
	(c) Bingo card sales. (3) Bingo card sale voids must be processed in	
	accordance with the rules of the game and established controls	
	that must include the following:	
	(i) Patron refunds;	
	(ii) Adjustments to bingo card sales to reflect voids;	
	(iii) Adjustment to bingo card inventory;	
	(iv) Documentation of the reason for the void; and	The TGRA must adopt controls as part of their TICS to address this
543.8(c)(3)	(v) Authorization for all voids.	section.
	(d) Draw. (1) Controls must be established and procedures implemented to	
	ensure that all eligible objects used in the conduct of the bingo game are	
	available to be drawn and have not been damaged or altered. Verification of	
	physical objects must be performed by two agents before the start of the	
	first bingo game/session. At least one of the verifying agents must be a	The TGRA must adopt controls as part of their TICS to address this
543.8(d)(1)		section.
	(d) Draw. (3) Controls must be established and procedures implemented to	
	provide a method of recall of the draw, which includes the order and	The TGRA must adopt controls as part of their TICS to address this
543.8(d)(3)	identity of the objects drawn, for dispute resolution purposes.	section.

<u>Citation</u>		<u>Comments</u>
	(d) Draw. (4) Verification and display of draw. Controls must be established	
	and procedures implemented to ensure that:	
	(i) The identity of each object drawn is accurately recorded and transmitted	
	to the participants. The procedures	
	must identify the method used to ensure the identity of each object drawn.	
	(ii) For all games offering a prize payout of \$1,200 or more, as the objects	
	are drawn, the identity of the objects	The TGRA must adopt controls as part of their TICS to address this
543.8(d)(4)	are immediately recorded and maintained for a minimum of 24 hours.	section.
	(e) Prize payout.	
	(1) Controls must be established and procedures implemented for cash or	
	cash equivalents that address the	
	following:	
	(i) Identification of the agent authorized (by position) to make a payout;	
	(ii) Predetermined payout authorization levels (by position); and	The TGRA must adopt controls as part of their TICS to address this
	(iii) Documentation procedures ensuring separate control of the cash	section. Controls need to identify the authorized agent by position to
543.8(e)(1)	accountability functions.	complete the identified tasks.
	(e) Prize payout. (2) Verification of validity.	
	(i) Controls must be established and procedures implemented to verify that	
	the following is valid for the game	
	in play prior to payment of a winning prize:	
	(A) Winning card(s);	
	(B) Objects drawn; and	
	(C) The previously designated arrangement of numbers or designations on	
	such cards, as described in 25 U.S.C.	The TGRA must adopt controls as part of their TICS to address this
543,8(e)(2)	2703(7)(A).	section.
	(e) Prize payout. (5) Authorization and signatures.	
	(i) At least two agents must authorize, sign, and witness all manual prize	
	payouts above \$1,200, or a lower	
543,8(e)(5)(i)	threshold as authorized by management and approved by the TGRA.	The threshold amount needs to be approved by the TGRA.

Citation	<u>Langauge</u>	<u>Comments</u>
	(e) Prize payout. (5) Authorization and signatures. (ii) Manual prize payouts	
	above the following threshold (or a lower threshold, as authorized by	
	management and approved by TGRA) must require one of the two	
	signatures and verifications to be a supervisory or	
	management employee independent of the operation of Class II Gaming	
	System bingo:	
	(A) \$5,000 for a Tier A facility;	
	(B) \$10,000 at a Tier B facility;	
	(C) \$20,000 for a Tier C facility; or	
	(D) \$50,000 for a Tier C facility with over \$100,000,000 in gross gaming	
543.8(e)(5)(ii)	revenues.	The threshold amount needs to be approved by the TGRA.
	(e) Prize payout. (5) Authorization and signatures. (iii) The predetermined	
	thresholds, whether set at the MICS level or lower, must be authorized by	
543.8(e)(5)(iii)	management, approved by the TGRA, documented, and maintained.	The threshold amount needs to be approved by the TGRA.
	(f) Cash and cash equivalents. (2) Procedures must be implemented to	
	control cash or cash equivalents based on the amount of the transaction.	
	These procedures must include documentation by shift, session, or other	
	relevant time period of the following: (i) Inventory, including a	
	ny increases or decreases; (ii) Transfers; (iii) Exchanges, including acknowle	
543.8(f)(2)	dging signatures or initials; and (iv) Resulting variances.	Procedures can be included in TICS and/or SICS.
	(g) Technologic aids to the play of bingo. Controls must be established and	
	procedures implemented to safeguard the integrity of technologic aids to	
	the play of bingo during installations, operations, modifications,	
	removal and retirements. Such procedures must include the following: (1)	
	Shipping and receiving.	
	(i) A communication procedure must be established between the supplier,	
	the gaming operation, and the TGRA to properly control the shipping and	
	receiving of all software and hardware components. Such procedures must	
	include:	
	(A) Notification of pending shipments must be provided to the TGRA by the	
	gaming operation;	The TGRA must adopt controls as part of their TICS to address this
543.8(g)(1)	(B) Certification in accordance with 25 CFR part 547;	section.

Citation	<u>Langauge</u>	<u>Comments</u>
	(g) Technologic aids to the play of bingo. (1) Shipping and receiving. (i) A	
	communication procedure must be established between the supplier, the	
	gaming operation, and the TGRA to properly control the shipping and	
	receiving of all software and hardware components. Such procedures must	
	include: (C) Notification from the supplier to the TGRA, or the gaming	
	operation as approved by the TGRA, of the shipping date and expected date	
	of delivery. The shipping notification must include:	
	(1) Name and address of the supplier;	
	(2) Description of shipment;	
	(3) For player interfaces: a serial number;	
	(4) For software: software version and description of software;	The TGRA must adopt controls as part of their TICS to address this
	(5) Method of shipment; and	section. Notification can be given to the gaming operation if
543.8(g)(1)(i)(C)	(6) Expected date of delivery.	approved by the TGRA.
	(g) Technologic aids to the play of bingo. (1) Shipping and receiving. (ii)	
	Procedures must be implemented for the exchange of Class II gaming	
543.8(g)(1)(ii)	system components for maintenance and replacement.	Procedures can be included in TICS and/or SICS.
	(g) Technologic aids to the play of bingo. (2) Access credential control	
	methods.	
	(i) Controls must be established to restrict access to the Class II gaming	
	system components, as set forth in §	The TGRA must adopt controls as part of their TICS to address this
543.8(g)(2)(i)	543.20, Information and Technology.	section.
	(g) Technologic aids to the play of bingo. (3) Recordkeeping and audit	
	processes. (i) The gaming operation must maintain the following records, as	
543.8(g)(3)	applicable, related to installed game servers and player interfaces (A-I)	Procedures can be included in TICS and/or SICS.
	(g) Technologic aids to the play of bingo. (4) System software signature	
	verification.	
	(i) Procedures must be implemented for system software verifications.	
	These procedures must include comparing signatures generated by the	
	verification programs required by 25 CFR 547.8, to the signatures	
543.8(g)(4)(i)	provided in the independent test laboratory letter for that software version.	Procedures can be included in TICS and/or SICS.

Citation	<u>Langauge</u>	<u>Comments</u>
	(g) Technologic aids to the play of bingo. (4) System software signature	
	verification. (iii) Procedures must be implemented for investigating and	
543.8(g)(4)(iii)	resolving any software verification variances.	Procedures can be included in TICS or SICS.
	(g) Technologic aids to the play of bingo. (5) Installation testing. (i) Testing	
	must be completed during the installation process to verify that the player	
	interface has been properly installed. This must include testing of the	
	following, as applicable:	
	(A) Communication with the Class II gaming system;	
	(B) Communication with the accounting system;	
	(C) Communication with the player tracking system;	
	(D) Currency and vouchers to bill acceptor;	
	(E) Voucher printing;	
	(F) Meter incrementation;	
	(G) Pay table, for verification;	
	(H) Player interface denomination, for verification;	
	(I) All buttons, to ensure that all are operational and programmed	
	appropriately;	
	(J) System components, to ensure that they are safely installed at location;	
	and	
543.8(g)(5)	(K) Locks, to ensure that they are secure and functioning.	Procedures can be included in TICS or SICS.
	(g) Technologic aids to the play of bingo. (6)	
	Display of rules and necessary disclaimers. The TGRA or the operation must	
	verify that all game rules and disclaimers are displayed at all times or made	
543 8(g)(6)	readily available to the player upon request, as required by 25 CFR part 547.	Procedures can be included in TICS or SICS
343.0(8)(0)	(g) Technologic aids to the play of bingo. (7) TGRA approval of all	TGRA must approve all technological aids. Procedures can be included
543 8(g)(7)		in TICS or SICS.
3-3.0(8)(7)	, , ,	
	(g) Technologic aids to the play of bingo. (8) All Class II gaming equipment	
	must comply with 25 CFR part 547, Minimum Technical Standards for	Dragodywae con be included in TICS on SICS
		Procedures can be included in TICS or SICS.
543.8(g)(9)	(g) Technologic aids to the play of bingo. (9) Dispute resolution.	Procedures can be included in TICS or SICS.

Citation	<u>Langauge</u>	<u>Comments</u>
	(h) Operations.	
	(1) Malfunctions. Procedures must be implemented to investigate,	
	document and resolve malfunctions. Such procedures must address the	
	following:	
	(i) Determination of the event causing the malfunction;	
	(ii) Review of relevant records, game recall, reports, logs, surveillance	
	records;	
	(iii) Repair or replacement of the Class II gaming component;	
	(iv) Verification of the integrity of the Class II gaming component before	
543.8(h)(1)	•	Procedures can be included in TICS and/or SICS.
	(h) Operations. (2) Removal, retirement and/or destruction. Procedures	
	must be implemented to retire or remove any or all associated components	
	of a Class II gaming system from operation. Procedures must include the	
	following:	
	(i) For player interfaces and components that accept cash or cash	
	equivalents:	
	(A) Coordinate with the drop team to perform a final drop;	
	(B) Collect final accounting information such as meter readings, drop and	
	payouts;	
	(C) Remove and/or secure any or all associated equipment such as locks,	
	card reader, or ticket printer from the	
	retired or removed component; and	
543.8(h)(2)(i)		Procedures can be included in TICS and/or SICS.
	(h) Operations. (2) Removal, retirement and/or destruction. Procedures	
	must be implemented to retire or remove any or all associated components	
	of a Class II gaming system from operation. Procedures must include the	
	following: (ii) For removal of software components:	
	(A) Purge and/or return the software to the license holder; and	
543.8(h)(2)(ii)	(B) Document the removal.	Procedures can be included in TICS and/or SICS.

<u>Citation</u>	<u>Langauge</u>	<u>Comments</u>
	(h) Operations. (2) Removal, retirement and/or destruction. Procedures	
	must be implemented to retire or remove any or all associated components	
	of a Class II gaming system from operation. Procedures must include the	
	following: (iii) For other related equipment such as blowers, cards, interface	
	cards:	
	(A) Remove and/or secure equipment; and	
543.8(h)(2)(iii)	(B) Document the removal or securing of equipment.	Procedures can be included in TICS and/or SICS.
	(h) Operations. (2) Removal, retirement and/or destruction. Procedures	
	must be implemented to retire or remove any or all associated components	
	of a Class II gaming system from operation. Procedures must include the	
	following: (iv) For all components:	
	(A) Verify that unique identifiers, and descriptions of removed/retired	
	components are recorded as part of the retirement documentation; and	
	(B) Coordinate with the accounting department to properly retire the	
543.8(h)(2)(iv)	component in the system records.	Procedures can be included in TICS and/or SICS.
	(h) Operations. (2) Removal, retirement and/or destruction. Procedures	
	must be implemented to retire or remove any or all associated components	
	of a Class II gaming system from operation. Procedures must include the	
	following: (v) Where the TGRA authorizes destruction of any Class II gaming	
	system components, procedures must be developed to destroy such	
	components. Such procedures must include the following:	
	(A) Methods of destruction;	
	(B) Witness or surveillance of destruction;	
	(C) Documentation of all components destroyed; and	
543.8(h)(2)(v)	(D) Signatures of agent(s) destroying components attesting to destruction.	Procedures can be included in TICS or SICS.

<u>Citation</u>	<u>Langauge</u>	<u>Comments</u>
	(i) Vouchers.	
	(1) Controls must be established and procedures implemented to:	
	(i) Verify the authenticity of each voucher redeemed.	
	(ii) If the voucher is valid, verify that the patron is paid the appropriate	
	amount.	
	(iii) Document the payment of a claim on a voucher that is not physically	
	available or a voucher that cannot be validated such as a mutilated, expired,	
	lost, or stolen voucher.	
	(iv) Retain payment documentation for reconciliation purposes.	
	(v) For manual payment of a voucher of \$500 or more, require a supervisory	The TGRA must adopt controls as part of their TICS to address this
543.8(i)(1)	employee to verify the validity of the voucher prior to payment.	section.
	(I) Variance. The operation must establish, as approved by the TGRA, the	
	threshold level at which a variance, including deviations from the	
		Variance thresholds need to be approved by the TGRA and can be
543.8(I)	,	included in TICS or SICS.
	§ 543.9 What are the minimum internal control	standards for pull tabs?
	(b) Pull tab inventory. Controls must be established and procedures	
	implemented to ensure that:	
	(1) Access to pull tabs is restricted to authorized agents;	
	(2) The pull tab inventory is controlled by agents independent of pull tab	
	sales;	
	(3) Pull tabs exchanged between agents are secured and independently controlled;	
	(4) Increases or decreases to pull tab inventory are recorded, tracked, and reconciled; and	
	(5) Pull tabs are maintained in a secure location, accessible only to	
		The TGRA must adopt controls as part of their TICS to address this
543.9(b)	persons accessing the area.	section. Procedures can be included in TICS and/or SICS.
2 1213 (2)	(c) Pull tab sales.	
	· /	The TGRA must adopt controls as part of their TICS to address this
543 9(c)(1)	track, and reconcile all pull tab sales and voids.	section. Procedures can be included in TICS and/or SICS.

<u>Citation</u>	<u>Langauge</u>	<u>Comments</u>
	(d) Winning pull tabs.	
	(1) Controls must be established and procedures implemented to record,	The TGRA must adopt controls as part of their TICS to address this
543.9(d)(1)	track, and reconcile all redeemed pull tabs and pull tab payouts.	section. Procedures can be included in TICS and/or SICS.
	(d) Winning pull tabs. (3) Pull tabs that are uniquely identifiable with a	
	machine readable code (including, but not limited to a barcode) may be	If a kiosk is used for redeeming pulltabs and the kiosk is not capable
	redeemed, reconciled, and stored by kiosks without the need for defacing,	of defacing them, the TGRA must adopt controls as part of their TICS
	so long as the redeemed pull tabs are secured and destroyed after removal	to address this section. Procedures can be included in TICS and/or
543.9(d)(3)	from the kiosk in accordance with the procedures approved by the TGRA.	SICS.
	(d) Winning pull tabs. (4) At least two agents must document and verify all	
	prize payouts above \$600, or lower threshold as authorized	
	by management and approved by the TGRA. (ii) The predetermined	
	threshold must be authorized by management, approved by the TGRA,	Threshold needs to be approved by the TGRA and can be included in
543.9(d)(4)	documented, and maintained.	TICS or SICS.
	(h) Variances. The operation must establish, as approved by the TGRA, the	
	threshold level at which a variance must be reviewed to determine the	Variance thresholds need to be approved by the TGRA and can be
543.9(h)	cause. Any such review must be documented.	included in TICS or SICS.
	§ 543.10 What are the minimum internal control s	tandards for card games?
	(c) Playing cards. (2) Used playing cards that are not to be re-used must be	
	properly cancelled and removed from service to prevent re-use. The	The TGRA must adopt controls as part of their TICS to address this
543.10(c)(2)	removal and cancellation procedure requires TGRA review and approval.	section. Procedures can be included in TICS and/or SICS.
_	(h) Variances. The operation must establish, as approved by the TGRA, the	
	threshold level at which a variance must be reviewed to determine the	Variance thresholds need to be approved by the TGRA and can be
543.10(h)	cause. Any such review must be documented.	included in TICS or SICS.

Citation	<u>Langauge</u>	<u>Comments</u>
	§ 543.12 What are the minimum internal control standards for gamin	ng promotions and player tracking systems?
	(b) Gaming promotions. The rules of the gaming promotion must be	
	displayed or made readily available to	
	patron upon request. Gaming promotions rules require TGRA approval and	
	must include the following:	
	(1) The rules of play;	
	(2) The nature and value of the associated prize(s) or cash award(s);	
	(3) Any restrictions or limitations on participant eligibility;	
	(4) The date(s), time(s), and location(s) for the associated promotional	
	activity or activities;	
	(5) Any other restrictions or limitations, including any related to the claim of	
	prizes or cash awards;	
	(6) The announcement date(s), time(s), and location(s) for the winning entry	
	or entries; and	
	(7) Rules governing promotions offered across multiple gaming operations,	
		The TGRA must adopt controls as part of their TICS to address this
543.12(b)	•	section.
	(d) Variances. The operation must establish, as approved by the TGRA, the	
		Variance thresholds need to be approved by the TGRA and can be
543.12(d)	•	included in TICS or SICS.
	§ 543.13 What are the minimum internal control standards for	or complimentary services or items?
	(b) Complimentary services or items. Controls must be established and	
	procedures implemented for complimentary services or items that address	
	the following:	
	(1) Agents authorized to approve the issuance of complimentary services or	
	items, including levels of authorization; (2) Limits and conditions on the	
	approval and issuance of complimentary services or items; (3) Making and	The TCDA control of the design
542.62(1)		The TGRA must adopt controls as part of their TICS to address this
543.13(b)	of complimentary services or items;	section.

<u>Citation</u>	<u>Langauge</u>	<u>Comments</u>
	(b) Complimentary services or items. Controls must be established and	
	procedures implemented for complimentary services or items that address	
	the following: (4) Documenting and recording the authorization, issuance,	
	and redemption of complimentary services or items, including cash and non-	
	cash gifts;	
	(i) Records must include the following for all complimentary items and	
	services equal to or exceeding an amount established by the gaming	
	operation and approved by the TGRA:	
	(A) Name of patron who received the complimentary service or item;	
	(B) Name(s) of issuer(s) of the complimentary service or item;	
	(C) The actual cash value of the complimentary service or item;	
	(D) The type of complimentary service or item (i.e., food, beverage); and	Threshold needs to be approved by the TGRA and can be included in
543.13(b)(4)	(E) Date the complimentary service or item was issued.	TICS or SICS.
	(c) Complimentary services and items records must be summarized and	
	reviewed for proper authorization and compliance with established	
	authorization thresholds. (1) A detailed reporting of complimentary services	
	or items transactions that meet an established threshold approved by the	Threshold needs to be approved by the TGRA and can be included in
543.13(c)	TGRA must be prepared at least monthly.	TICS or SICS.
	(d) Variances. The operation must establish, as approved by the TGRA, the	
	threshold level at which a variance must be reviewed to determine the	Variance thresholds need to be approved by the TGRA and can be
543.13(d)	cause. Any such review must be documented.	included in TICS or SICS.
	§ 543.14 What are the minimum internal control standards for patro	on deposit accounts and cashless systems?
	(d) Variances. The operation must establish, as approved by the TGRA, the	
	threshold level at which a variance must be reviewed to determine the	Variance thresholds need to be approved by the TGRA and can be
543.14(d)	cause. Any such review must be documented.	included in TICS or SICS.

Citation	<u>Langauge</u>	<u>Comments</u>
	§ 543.15 What are the minimum internal control sta	andards for lines of credit?
	(b) Establishment of lines of credit policy.	
	(1) If a gaming operation extends lines of credit, controls must be	
	established and procedures implemented to safeguard the assets of the	
	gaming operation. Such controls must include a lines of credit policy	
	including the following:	
	(i) A process for the patron to apply for, modify, and/or re-establish lines of	
	credit, to include required documentation and credit line limit; (ii)	
	Authorization levels of credit issuer(s); (iii) Identification of agents	
	authorized to issue lines of credit; (iv) A process for verifying an applicant's	
	credit worthiness; (v) A system for recording patron information; (vi) A	
	process for issuing lines of credit to; (viii) A policy governing increases and	
	decreases to a patron's lines of credit account balances; and (ix) A policy	The TGRA must adopt controls as part of their TICS to address this
543.15(b)(1)		section. Procedures can be included in TICS and/or SICS.
	(c) Variances. The operation must establish, as approved by the TGRA, the	
		Variance thresholds need to be approved by the TGRA and can be
543.15(c)	,	included in TICS or SICS.
	§ 543.17 What are the minimum internal control sta	ndards for drop and count?
	(b) Count room access. Controls must be established and procedures	
	implemented to limit physical access to the count room to count team	
	agents, designated staff, and other authorized persons. Such controls must	
	include the following:	
	(1) Count team agents may not exit or enter the count room during the	
	count except for emergencies or scheduled breaks.	
	(2) Surveillance must be notified whenever count room agents exit or enter	
	the count room during the count.	
	(3) The count team policy, at a minimum, must address the transportation	
		The TGRA must adopt controls as part of their TICS to address this
543.17(b)	containers, etc., into or out of the count room.	section. Procedures can be included in TICS and/or SICS.

Citation	<u>Langauge</u>	<u>Comments</u>
	(c) Count team. Controls must be established and procedures implemented	
	to ensure security of the count and the count room to prevent unauthorized	
	access, misappropriation of funds, forgery, theft, or fraud. Such controls	
	must include the following:	
	(1) For Tier A and B operations, all counts must be performed by at least	
	two agents. For Tier C operations, all counts must be performed by at least	
	three agents.	
	(2) For Tier A and B operations, at no time during the count can there be	
	fewer than two count team agents in the count room until the drop	
	proceeds have been accepted into cage/vault accountability. For Tier C	
	operations, at no time during the count can there be fewer than three count	
	team agents in the count room until the drop proceeds have been accepted	
	into cage/vault accountability.	
	(3) For Tier A and B operations, count team agents must be rotated on a	
	routine basis such that the count team is not consistently the same two	
	agents more than four days per week. This standard does not apply to	
	gaming operations that utilize a count team of more than two agents. For	
	Tier C operations, count team agents must be rotated on a routine basis	
	such that the count team is not consistently the same three agents more	
	than four days per week. This standard does not apply to gaming operations	
	that utilize a count team of more than three agents.	
	(4) Functions performed by count team agents must be rotated on a routine	
	basis.	
	(5) Count team agents must be independent of the department being	
	counted. A cage/vault agent may be used if they are not the sole recorder of	
	the count and do not participate in the transfer of drop proceeds to the	
	cage/vault. An accounting agent may be used if there is an independent	The TGRA must adopt controls as part of their TICS to address this
543.17(c)	audit of all count documentation.	section. Procedures can be included in TICS and/or SICS.
	(d) Card game drop standards. Controls must be established and procedures	
	implemented to ensure security of the drop process. Such controls must	The TGRA must adopt controls as part of their TICS to address this
543.17(d)	include the following (1-8):	section. Procedures can be included in TICS and/or SICS.

Citation	<u>Langauge</u>	<u>Comments</u>
	(d) Card game drop standards. Controls must be established and procedures	
	implemented to ensure security of the drop process. Such controls must	
	include the following: (5) All drop boxes may be removed only at the time	
	previously designated by the gaming operation and reported to the TGRA. If	
	an emergency drop is required, surveillance must be notified before the	
	drop is conducted and the TGRA must be informed within a timeframe	It is recommended that drop time is included in SICS. TGRA needs to
543.17(d)(5)	approved by the TGRA.	establish notification timeframe for emergency drops in TICS.
	(f) Card game count standards. (10) Procedures must be implemented to	
	ensure that any corrections to the count documentation are permanent and	
	identifiable, and that the original, corrected information remains legible.	
543.17(f)(10)	Corrections must be verified by two count team agents.	Procedures can be included in TICS and/or SICS.
	(g) Player interface financial instrument count standards. (12) Procedures	
	must be implemented to ensure that any corrections to the count	
	documentation are permanent, identifiable and the original, corrected	
	information remains legible. Corrections must be verified by two count	
543.17(g)(12)	team agents.	Procedures can be included in TICS and/or SICS.

<u>Citation</u>	<u>Langauge</u>	<u>Comments</u>
	(h) Collecting currency cassettes and financial instrument storage	
	components from kiosks. Controls must be established and procedures	
	implemented to ensure that currency cassettes and financial instrument	
	storage components are securely removed from kiosks. Such controls must	
	include the following:	
	(1) Surveillance must be notified prior to the financial instrument storage	
	components or currency cassettes being accessed in a kiosk.	
	(2) At least two agents must be involved in the collection of currency	
	cassettes and/or financial instrument storage components from kiosks and	
	at least one agent should be independent of kiosk accountability.	
	(3) Currency cassettes and financial instrument storage components must	
	be secured in a manner that restricts access to only authorized agents.	
	(4) Redeemed vouchers and pulltabs (if applicable) collected from the kiosk	
	must be secured and delivered to the appropriate department (cage or	
	accounting) for reconciliation.	
	(5) Controls must be established and procedures implemented to ensure	
	that currency cassettes contain the correct denominations and have been	The TGRA must adopt controls as part of their TICS to address this
543.17(h)	properly installed.	section. Procedures can be included in TICS and/or SICS.
	(i) Kiosk count standards. (5) Procedures must be implemented to ensure	
	that any corrections to the count documentation are permanent,	
	identifiable, and the original, corrected information remains legible.	
543.17(i)(5)	Corrections must be verified by two agents.	Procedures can be included in TICS and/or SICS.
	(h/j) Controlled keys. Controls must be established and procedures	
	implemented to safeguard the use, access, and	The TGRA must adopt controls as part of their TICS to address this
543.17(h/j)	security of keys in accordance with the following:	section. Procedures can be included in TICS and/or SICS.
	(j) Controlled keys. Controls must be established and procedures	The TGRA must adopt controls as part of their TICS to address this
543.17(j)	implemented to safeguard the use, access, and security of keys for kiosks.	section. Procedures can be included in TICS and/or SICS.
-	(k) Variances. The operation must establish, as approved by the TGRA, the	
	threshold level at which a variance must be reviewed to determine the	Variance thresholds need to be approved by the TGRA and can be
543.17(k)	cause. Any such review must be documented.	included in TICS or SICS.
	§ 543.18 What are the minimum internal control standards for the ca	age, vault, kiosk, cash and cash equivalents?
	(1) If checks are cashed at the cage, the controls must provide for security	The TGRA must adopt controls as part of their TICS to address this
543.18(b)	and integrity.	section

<u>Citation</u>	<u>Langauge</u>	<u>Comments</u>
	(d) Kiosks.	
	(4) The TGRA or the gaming operation, subject to the approval of the TGRA,	
	must develop and implement physical security controls over the kiosks.	
	Controls should address the following: forced entry, evidence of any entry,	The TGRA must adopt controls as part of their TICS to address this
543.18(d)(4)	and protection of circuit boards containing programs.	section. Procedures can be included in TICS and/or SICS.
	(d) Kiosks.	
	(5) With regard to cashless systems, the TGRA or the gaming operation,	
	subject to the approval of the TGRA, must develop and implement	
	procedures to ensure that communications between the kiosk and system	The TGRA must adopt controls as part of their TICS to address this
543.18(d)(5)	are secure and functioning.	section. Procedures can be included in TICS and/or SICS.
	(f) Promotional payments, drawings, and giveaway programs. The following	
	procedures must apply to any payment resulting from a promotional	
	payment, drawing, or giveaway program disbursed by the cage department	
	or any other department. This section does not apply to payouts for card	
	game promotional pots and/or pools. (2) Payments above \$600 (or lesser	
	amount as approved by TGRA) must be documented at the time of the	TGRA can establish a different threshold. Threshold can be included in
543.18(f)(2)	payment, and documentation must include the following:	the TICS and/or SICS.
	(g) Chip(s) and token(s). Controls must be established and procedures	The TGRA must adopt controls as part of their TICS to address this
543.18(g)	implemented to ensure accountability of chip and token inventory.	section.
	413.74	
	(h) Vouchers.	
	(1) Controls must be established and procedures implemented to:	
	(i) Verify the authenticity of each voucher redeemed.	
	(ii) If the voucher is valid, verify that the patron is paid the appropriate	
	amount.	
	(iii) Document the payment of a claim on a voucher that is not physically	
	available or a voucher that cannot be validated such as a mutilated, expired,	
	lost, or stolen voucher.	
	(iv) Retain payment documentation for reconciliation purposes.	
	(v) For manual payment of a voucher of \$500 or more, require a supervisory	The TGRA must adopt controls as part of their TICS to address this
543.18(h)	employee to verify the validity of the voucher prior to payment.	section.

Citation	<u>Langauge</u>	Comments
	(i) Cage and vault access. Controls must be established and procedures	
	implemented to:	
	(1) Restrict physical access to the cage to cage agents, designated staff, and	
	other authorized persons; and	
	(2) Limit transportation of extraneous items such as personal belongings,	The TGRA must adopt controls as part of their TICS to address this
543.18(i)	tool boxes, beverage containers, etc., into and out of the cage.	section.
	(j) Variances. The operation must establish, as approved by the TGRA, the	
	threshold level at which a variance must be reviewed to determine the	Variance thresholds need to be approved by the TGRA and can be
543.18(j)	cause. Any such review must be documented.	included in TICS or SICS.
	§ 543.20 What are the minimum internal control standards for information	on technology and information technology data?
	(a) Supervision.	
	(1) Controls must identify the supervisory agent in the department or area	
	responsible for ensuring that the department or area is operating in	The TGRA must adopt controls as part of their TICS to address this
543.20(a)(1)	accordance with established policies and procedures.	section.
	(a) Supervision.	
	(3) Controls must ensure that duties are adequately segregated and	
	monitored to detect procedural errors and to prevent the concealment of	The TGRA must adopt controls as part of their TICS to address this
543.20(a)(3)		section.
	(c) Class II gaming systems' logical and physical controls. Controls must be	
	established and procedures implemented to ensure adequate:	
	(1) Control of physical and logical access to the information technology	
	environment, including accounting, voucher, cashless and player tracking	
	systems, among others used in conjunction with Class II gaming;	
	(2) Physical and logical protection of storage media and its contents,	
	including recovery procedures;	
	(3) Access credential control methods;	
	(4) Record keeping and audit processes; and	
	(5) Departmental independence, including, but not limited to, means to	
	restrict agents that have access to information technology from having	The TGRA must adopt controls as part of their TICS to address this
543.20(c)	access to financial instruments.	section.

<u>Citation</u>	<u>Langauge</u>	<u>Comments</u>
543.20(d)(3)	(d) Physical security. (3) Access to the systems' secured physical location must be restricted to agents in accordance with established policies and procedures, which must include maintaining and updating a record of agents granted access privileges.	Procedures must be adopted to address this section. Procedures can be included in TICS and/or SICS.
543.20(e)	 (e) Logical security. (1) Controls must be established and procedures implemented to protect all systems and to ensure that access to the following is restricted and secured: (i) Systems' software and application programs; (ii) Data associated with Class II gaming; and (iii) Communications facilities, systems, and information transmissions associated with Class II gaming systems. (f) User controls. (3) Access credentials such as passwords, PINs, or cards 	The TGRA must adopt controls as part of their TICS to address this section. The TGRA must establish the timeframe for when access credentials
		are changed. i.e. credentials must be changed at minimum every 90 days.
	(f) User controls. (4) Lost or compromised access credentials must be deactivated, secured or destroyed within an established time period approved by the TGRA.	access credentials. i.e. Lost or compromised access credentials need to be deactivated, secured or destroyed within 72 hours from time of being lost or compromised.
	(f) User controls. (5) Access credentials of terminated users must be deactivated within an established time period approved by the TGRA.	Terminated user access credentials need to be deactivated within 72 hours from termination.
543.20(g)(1)		TGRA must approve all systems and system modifications.
543.20(i)(1)	(i) Incident monitoring and reporting. (1) Procedures must be implemented for responding to, monitoring, investigating, resolving, documenting, and reporting security incidents associated with information technology systems.	Procedures must be adopted to address this section. Procedures can be included in TICS and/or SICS.
	(i) Incident monitoring and reporting. (2) All security incidents must be responded to within an established time period approved by the TGRA and formally documented.	TGRA must establish time period that security incidents must be responded to.

Citation	<u>Langauge</u>	<u>Comments</u>
	(j) Data backups. (2) Controls must include recovery procedures, including,	
	but not limited to, the following:	
	(i) Data backup restoration;	
	(ii) Program restoration; and	The TGRA must adopt controls as part of their TICS to address this
543.20(j)(2)	(iii) Redundant or backup hardware restoration.	section.
	(I) Verifying downloads. Following download of any Class II gaming system	
	software, the Class II gaming system must verify the downloaded software	
	using a software signature verification method. Using any method it deems	It is recommended that TGRA specify in procedures what method(s) it
543.20(I)		deems appropriate and document its confirmation of the verification.
0 10120(1)	§ 543.21 What are the minimum internal control st	
	(b) Surveillance equipment and control room(s). Controls must be	The TGRA must adopt controls as part of their TICS to address this
543.21(b)	established and procedures implemented that include the following: (1-11)	section.
	(c) Additional surveillance requirements. With regard to the following	The TGRA must adopt controls as part of their TICS to address this
543.21(c)	functions, controls must also include (1-5).	section.
	(d) Reporting requirements. TGRA-approved procedures must be	The TGRA must adopt controls as part of their TICS to address this
543.21(d)	implemented for reporting suspected crimes and suspicious activity.	section. Procedures can be included in TICS and/or SICS.
	(e) Recording retention. Controls must be established and procedures	
	implemented that include the following:	
	(1) All recordings required by this section must be retained for a minimum	
	of seven days; and	
	(2) Suspected crimes, suspicious activity, or detentions by security agents	
	discovered within the initial retention period must be copied and retained	The TGRA must adopt controls as part of their TICS to address this
543.21(e)	for a time period, not less than one year.	section.
	§ 543.23 What are the minimum internal control stands	ards for audit and accounting?
	(b) Accounting. Controls must be established and procedures implemented	
	to safeguard assets and ensure each gaming operation:	
	(1) Prepares accurate, complete, legible, and permanent records of all	
	transactions pertaining to gaming revenue and activities for operational	
	accountability.	
	(2) Prepares general accounting records on a double-entry system of	
	accounting, maintaining detailed, supporting, subsidiary records, and	The TGRA must adopt controls as part of their TICS to address this
543.23(b)	performs the following activities: (i-xii)	section.

	<u>Citation</u>	<u>Langauge</u>	<u>Comments</u>
		(c) Internal audit. Controls must be established and procedures	
		implemented to ensure that:	
		(1) Internal auditor(s) perform audits of each department of a gaming	
		operation, at least annually, to review compliance with TICS, SICS, and these	The TGRA must adopt controls as part of their TICS to address this
5	543.23(c)	MICS, which include at least the following areas: (i-xi)	section.
		§ 543.24 What are the minimum internal control star	ndards for auditing revenue?
		(d) Controls must be established and procedures implemented to audit of	
		each of the following operational areas:	
		(1) Bingo.	
		(2) Pull tabs.	
		(3) Card games.	
		(4) Gaming promotions and player tracking.	
		(5) Complimentary services or items.	
		(6) Patron deposit accounts.	
		(7) Lines of credit.	
		(8) Drop and count.	
		(9) Cage, vault, cash, and cash equivalents.	The TGRA must adopt controls as part of their TICS to address this
54	43.24(d)	(10) Inventory.	section.
		(d) Controls must be established and procedures implemented to audit of	
		each of the following operational areas: (5) Complimentary services or	
		items. At least monthly, review the reports required in § 543.13(d). These	Authorization for the reports may be included in tribal law or
		reports must be made available to those entities authorized by the TGRA or	ordinance. The TICS should establish the entities authorized to receive
543.	.24(d)(5)	by tribal law or ordinance.	the reports as authorized by the TGRA.