



Mille Lacs Band of Ojibwe Indians  
*Gaming Regulatory Authority*  
*Detailed Gaming Regulations*

**REVENUE ACCOUNTING**

**Document No. DGR – 18a**

**Effective: December 17, 2013**

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- I. SCOPE.** This document includes the Detailed Gaming Regulations for Revenue Accounting to be regulated and conducted in compliance with Title 15 of the Mille Lacs Band Statutes Annotated.
- II. REGULATIONS APPLICABLE TO REVENUE ACCOUNTING.** A Gaming Enterprise shall comply with all requirements set forth in applicable Federal and Mille Lacs Band Detailed Gaming Regulations.
- Section 1.** The Gaming Enterprise shall implement a System of Internal Control Standards (SICS), as approved by the Gaming Regulatory Authority (GRA) Board.
- Section 2.** Subsequent revisions to the SICS must be provided to the GRA 30 days prior to implementation.
- Section 3.** The GRA reserves the right to require changes to any internal control or procedure to ensure compliance with applicable laws and regulations.
- III. SUPERVISION.** Supervision must be provided as needed for revenue accounting operations by an associate with authority greater than those being supervised.
- IV. INDEPENDENCE.** Audits must be performed by associates independent of the transactions being audited.
- V. DOCUMENTATION.** The performance of revenue audit procedures, the exceptions noted, and the follow-up of all revenue audit exceptions must be documented and maintained.
- VI. BINGO.**
- Section 1. Accounting/audit standards.**
- A. All accounting/audit procedures and actions must be documented (e.g., log, checklist, investigations and notation on reports) and maintained for inspection.
  - B. Review transactions for relevant accounting periods, including a 24-hour accounting period and reconciled in total for those time periods.
  - C. Accounting/audit procedures must be performed within seven (7) days of the transaction's occurrence date being reviewed.
  - D. Review variances related to bingo accounting data.
  - E. At least monthly, an Accounting/Audit associate must confirm that the appropriate investigation has been completed for variances exceeding \$10.00.
- Section 2. Audit tasks to be performed for each day's business.**
- A. Records of bingo card sales must be reviewed for proper authorization, completion and accurate calculations.
  - B. Records of voided bingo cards must be reviewed for proper authorization and completion.
  - C. Use of controlled forms must be reviewed to ensure each form is accounted for.
  - D. Ensure promotional coupons which are not financial instruments are properly cancelled to prevent improper recirculation.
- Section 3. Statistical reporting.**
- A. The bingo sales, prize payouts, bingo win and actual bingo win percentages must be recorded for:
    - 1. Each shift or session;



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2. Each day;
  3. Month-to-date; and
  4. Year-to-date or fiscal year-to-date.
- B. A monthly comparison for reasonableness must be made of the amount of bingo paper sold from the bingo paper control log to the amount of bingo paper sales revenue recognized.
- C. Management associates independent of the Bingo Department shall review bingo statistical information on at least a monthly basis.
- D. Associates independent of the Bingo Department shall investigate any large or unusual statistical fluctuations, as defined by the Gaming Enterprise. Such investigations must be documented, maintained for inspection and provided by email to [GRAOGRCnotifications@grcasinos.com](mailto:GRAOGRCnotifications@grcasinos.com).
- E. The actual bingo win percentages used in the statistical reports will not include operating expenses (e.g., a percentage payment to administrators of inter-tribal prize pools), promotional prize payouts or bonus payouts not included in the prize schedule.

**VII. PULL TABS.**

**Section 1.** At least monthly, a comparison for reasonableness must be made of the amount of pull tabs sold from the pull tab control log to the amount of revenue recognized.

**Section 2. Statistical reporting.**

- A. Records must be maintained, which include (for games sold in their entirety) a win-to-write hold percentage as compared to the expected hold percentage derived from the flare. Records must also include win and write (sales) for each deal or type of game, for:
1. Each shift;
  2. Each day;
  3. Month-to-date; and
  4. Year-to-date or fiscal year-to-date as applicable.
- B. A manager independent of the Pull Tab operations shall review statistical information at least on a monthly basis and shall investigate any statistical fluctuations of 3% or greater. These investigations must be documented, maintained for inspection and provided by email to [GRAOGRCnotifications@grcasinos.com](mailto:GRAOGRCnotifications@grcasinos.com).

**Section 3.** If the Gaming Enterprise utilizes electronic equipment in connection with the play of pull tabs, then the following standards will also apply:

- A. If the electronic equipment contains a bill acceptor, then DGR – 16 will apply.
- B. If the electronic equipment uses a bar code or microchip reader, the reader must be tested periodically to determine that it is correctly reading the bar code or microchip.
- C. If the electronic equipment returns a voucher or a payment slip to the patron, then DGR – 11 cashless ticket requirements will apply.

**VIII. CARD GAMES.**

**Section 1.** On a daily basis, Audit/Accounting associates shall reconcile the amount indicated on the progressive sign/meter to the cash counted or received by the cage and the payouts made for each promotional progressive pot and pool. This reconciliation must be sufficiently documented (including substantiation of differences, adjustments, etc.).



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**Section 2.** Accounting/Audit associates shall use the appropriate accountability document prepared by the Count Team associates for each day:

- A. Reconcile the dollar amount of drop proceeds to the dollar amount recorded in the applicable accountability document using the transfer forms indicating all transfers in/out of the count room, both during and at the end of the count. Investigate and document any variance noted.
- B. Recalculate card game proceeds (all funds received by the Gaming Enterprise as compensation for conducting the game) in total and by shift.
- C. Verify that the correct total of card game proceeds is recorded in the accounting records.

**Section 3.** At least monthly, Accounting/Audit associates shall review all payouts for the promotional progressive pots, pools or other promotions to determine proper accounting treatment.

**Section 4.** At least monthly, Accounting/Audit associates shall ensure that payouts for the promotional progressive pots, pools or other promotions are conducted in accordance with conditions provided to the patrons.

**Section 5.** Daily, Accounting/Audit associates shall reconcile all contest/tournament entry and payout forms to the dollar amounts recorded in the appropriate accountability document.

**IX. TABLE GAMES.**

**Section 1.** Evidence of table games auditing procedures and any follow-up performed must be documented and maintained for inspection.

**Section 2.** A daily recap must be prepared for the day and month-to-date, which includes the following information:

- A. Drop;
- B. Win; and
- C. Gross revenue.

**Section 3.** Monthly, Accounting/Auditing associates shall reconcile gross revenue from the general ledger to the month-end daily table games recap.

**Section 4.** Accounting/Auditing associates shall use the master game summary prepared by the Count Team associates for each day to:

- A. Reconcile the dollar amount of currency drop proceeds on the master games summary to the dollar amount recorded in the applicable accountability document using the transfer forms indicating all transfers in/out of the currency count room, both during and at the end of the count. Investigate and document any variance noted;
- B. Recalculate win/loss in total and by shift on a daily basis;
- C. For computerized master game summaries that compute win/loss, recalculate win/loss in total and by shift for at least one day each month;
- D. Verify that the correct total of win/loss on the master games summary is recorded in the accounting records; and
- E. Examine documents for propriety of signatures.

**Section 5.** 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 must be reconciled to the actual drop by shift. An investigation must be performed for each table having an unresolved variance in excess of \$200.00 between actual cash and the automated recordings. The



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investigation performed by Accounting/Auditing associates and results of investigation shall be documented and maintained.

**Section 6.** Accounting/Auditing associates shall review exception reports for all computerized table games systems, at least monthly, for propriety of transactions and unusual occurrences. The review must include void authorizations.

**Section 7.** All noted improper transactions or unusual occurrences must be investigated with the results documented and maintained.

**Section 8.** For fill/credit slips, Accounting/Audit associates shall:

- A. For manual fill/credit slips, for at least one (1) day per month, reconcile 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. For manual fill/credit slips, for at least one (1) day per month, verify that all numerically numbered slips issued are properly accounted for. Investigations must be performed for all slips that are unaccounted for with the investigation being documented;
- C. For at least one (1) day per month, foot the original slips (placed in the table game drop box) and trace the total to the total fill/credit amounts indicated on the master game summary prepared by the Count Team associates. If the reconciliation results in a variance, a documented investigation must be performed to determine whether all forms are accounted for; and
- D. For each day, examine a sample of slips for propriety of signatures and proper completion.

**Section 9.** For voided fill/credit slips, after the soft count process for each day, Accounting/Audit associates shall:

- 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 form for the proper number of signatures.

**Section 10.** 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.

**Section 11.** Daily, Accounting/Audit associates shall reconcile all contest/tournament entry and payout forms to the dollar amounts recorded in the appropriate accountability document.

**Section 12.** 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. This reconciliation must determine whether, based on the entry fees collected, the payouts made and amounts withheld by the Gaming Enterprise, if applicable, were distributed in accordance with the contest/tournament rules.

**Section 13. Statistical reporting.**

- A. Records must be maintained by day and shift indicating any single-deck blackjack games that were dealt for an entire shift.
- B. Records reflecting hold percentage by table and type of game must be maintained by:
  1. Shift;



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2. Day;
  3. Cumulative month-to-date; and
  4. Cumulative year-to-date.
- C. This information must be presented to and reviewed by management independent of the Table Games Department on at least a monthly basis.
- D. Management shall investigate any unusual fluctuations in hold percentage with Table Games supervisory associates.
- E. The results of such investigations must be documented, maintained for inspection, and provided by email to [GRAOGRCnotifications@grcasinos.com](mailto:GRAOGRCnotifications@grcasinos.com).

**X. VIDEO GAMES OF CHANCE (VGCs).**

**Section 1.** For weigh scale and currency interface systems, for at least one (1) drop period per month Accounting/Auditing associates shall compare the totals on the weigh scale report/currency counter report to the system generated count as recorded in the VGC statistical report. Discrepancies must be resolved prior to generation/distribution of VGC reports.

**Section 2.** Accounting/Auditing associates shall review exception reports for all computerized VGC systems, inclusive of server-based games and server-supported games, on a daily basis for propriety of transactions and unusual occurrences. Alternatively, associates not authorized to add, delete or change game programs may perform the review.

**Section 3.** For non server-based games, procedures must be performed on a random sampling basis (at least 3% of the VGCs at each Gaming Enterprise, if applicable) at least monthly to verify that the VGCs are accurately reporting data to the computerized casino accounting system and to verify the continuing accuracy of the coin-in meter readings as recorded in the final VGC statistical report.

**Section 4.** For server-based games, procedures must be performed on a random sampling basis (one VGC) at least monthly to verify that the VGCs are accurately reporting data to the computerized casino accounting system and to verify the continuing accuracy of the coin-in meter readings as recorded in the final VGC statistical report.

**Section 5.** At least annually, Accounting/Auditing associates shall randomly verify that EPROM or other equivalent game software media changes are properly reflected in the VGC analysis reports.

**Section 6.** Each day, Accounting associates shall:

- A. Review the following VGC payout (includes promotional payouts) and fill forms for proper completion:
  1. All computer payout and fill forms prepared as a result of a computer system override;
  2. If the reconciliation results in a variance, an investigation must be performed and documented to determine whether all forms are accounted for;
  3. A sample of computer payout and fill forms; and
  4. All voided sequentially-numbered payout forms.
- B. For a manual payout process, reconcile the VGC payout and fill forms as follows:
  1. Foot the payout and fill forms and trace to the total payout and fill amounts recorded on the cage accountability documents;
  2. If the reconciliation results in a variance, an investigation must be performed and documented to determine whether all forms are accounted for; and



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3. Verify that the correct total payout and fill amounts are recorded in the accounting records.
- C. For one (1) cashier, foot the cash-out tickets redeemed and trace the totals to the corresponding amount recorded in the computerized casino accounting system and to the amount recorded in the applicable cashier's accountability documents.
- D. Reconcile all parts of the form used for increases/decreases to bank accountability inventory (includes VGC booths, change banks, and any other VGC accountability areas), investigate any variances noted, and document the results of such investigations.
- E. Using the count document completed by the Count Team associates:
  1. Reconcile the dollar amount of coin/currency drop proceeds on the count sheet to the dollar amount recorded in the appropriate cage/vault accountability document. Additionally, transfer forms documenting transfers in/out of the hard and currency acceptor count rooms during the count (if applicable) must be considered in the reconciliation. Investigate and document any variance noted.
  2. Verify that the correct totals of coin/currency drop proceeds on the count sheet are recorded in the accounting records.
  3. Examine for propriety of signatures.
  4. For each drop period, compare the coin-to-drop meter reading to the actual drop amount. Discrepancies should be resolved prior to generation/distribution of on-line VGC monitoring system statistical reports.
  5. Follow-up must be performed for any one (1) VGC having an unresolved variance between actual coin drop and coin-to-drop meter reading in excess of 3% and over \$25.00. The follow-up performed and results of the investigation must be documented, maintained for inspection, and provided by email to [GRAOGRNotifications@grcasinos.com](mailto:GRAOGRNotifications@grcasinos.com).
  6. For each drop period, compare the bill-in-meter reading to the total bill acceptor drop amount for the period. Discrepancies must be resolved before the generation/distribution of VGC statistical reports.
  7. Follow-up must be performed for any one (1) VGC having an unresolved variance between actual currency drop and bill-in meter reading in excess of an amount that is both more than \$25.00 and at least 3% of the actual currency drop. The follow-up performed and results of the investigation must be documented, maintained for inspection, and provided by email to [GRAOGRNotifications@grcasinos.com](mailto:GRAOGRNotifications@grcasinos.com).
- F. Compare the dollar amount of issued, voided, and redeemed cash-out tickets to the unpaid and expired cash-out tickets dollar amount using the reports generated by the computerized casino accounting system for reasonableness. Investigate and document any variance noted. Examine paid expired cash-out tickets for proper authorization and documentation pursuant to DGR – 11 requirements for cashless tickets.
- G. Reconcile all contest/tournament entry and payout forms to the dollar amounts recorded in the appropriate accountability document.
- H. When payment is made to the winners of a contest/tournament, reconcile the contest/tournament entry fees collected to the actual contest/tournament payouts made. This reconciliation is to determine whether based on the entry fees collected, the payouts made and



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the amounts withheld by the Gaming Enterprise, if applicable, were distributed in accordance with the contest/tournament rules.

**Section 7.** At least monthly, Accounting/Audit associates shall perform the following:

- A. Foot , for at least one day, the computer payout and fill forms and compare the total to the amount recorded in the computer system payout and fill reports.
- B. Reconcile gross revenue from the monthly VGC summary report to the general ledger. Any variances between the gross revenue recorded in the monthly VGC summary report and the general ledger should be identified by documenting the reason for the variance. This reconciliation is documented and maintained.

**Section 8.** At least once a quarter, for each kiosk, Accounting/Audit associates shall foot the cash-out tickets redeemed for a week (or one drop period if dropped more frequently) and trace the totals to the totals recorded in the computerized casino accounting system and the related accountability document. This procedure may be performed for different kiosks throughout the quarter as long as each kiosk is examined once a quarter. The audit and the results of investigations into all variances must be documented by kiosk.

**Section 9.** At least monthly, Accounting/Audit associates shall review all contests, tournaments, promotional payouts, drawings, and giveaway programs to determine proper accounting treatment and proper VGC gross revenue win/loss computation.

**Section 10.** All VGC auditing procedures and any follow-up performed must be documented and maintained for inspection.

**Section 11. Statistical reporting.** For VGC analysis reports, the following standards apply:

- A. A VGC analysis report must be generated at least monthly summarizing month-to-date, year-to-date, and if practicable, life-to-date VGC performance by machine number to include the following data:
  1. Denomination or an indication that the VGC is multi-denomination;
  2. Machine number and game type;
  3. Coin in;
  4. Metered or actual drop (if system is configurable);
  5. Actual jackpot payouts;
  6. Actual fills;
  7. Statistical win;
  8. Theoretical hold percentage;
  9. Actual hold percentage;
  10. Percentage variance (theoretical hold vs. actual hold); and
  11. Projected dollar variance.
- B. The drop and payout activity must include:
  1. The payout activity represents only VGC payouts associated with the manufacturer's pay table. Payouts and fills recorded in the VGC analysis reports must include promotional payouts and bonus payouts when the payouts are reflected on the pay table and included in the calculation of the theoretical hold percentage.
  2. The drop activity for VGCs recorded in the VGC analysis reports must include all amounts placed into bill acceptors and coin in drop buckets.
  3. The VGC statistical win recorded in the VGC analysis report may or may not equal the amount of assessable gross revenues reported in accordance with 25 CFR §514.1.



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- C. Report(s) must be generated which includes all VGCs, including VGCs not in communication with a computerized casino accounting system.
  - D. The theoretical hold percentages used in the VGC analysis reports must be within the performance standards set by the manufacturer and must not include other fees (e.g. a percentage payment to operators of inter-casino linked VGCs).
    - 1. For single pay table VGC with identical game programs, the theoretical hold percentage used for like VGCs in the VGC analysis reports shall be the same theoretical hold percentage. When a range of theoretical hold percentages is provided by a manufacturer for a single pay table, the theoretical hold percentage used must be consistent among the VGCs.
    - 2. The optimum hold percentage may be used for skill based game pay tables.
  - E. The theoretical hold percentage used in the VGC analysis report must represent theoretical performance of the pay table and exclude promotion payouts and bonus payouts not included in the pay table.
  - F. Each change to a VGC theoretical hold percentage, including adding or changing progressive percentage contributions, requires the use of a new theoretical hold percentage. When such changes are made, the VGC must be treated as a new VGC in the VGC analysis reports with a new theoretical hold percentage.
    - 1. For multi-game and/or multi-denomination VGCs, a new machine number is required when the entire library of pay tables within a VGC is replaced with a new library of pay tables.
    - 2. A new machine number is not required when a new theoretical hold percentage is calculated as a result of a correction of an inaccurate par percentage.
  - G. Promotional payouts and/or bonus payouts, not reflected on the pay table and/or not included in the calculation of the theoretical hold percentage, must not be included in VGC statistical win for statistical performance purposes in the VGC analysis reports. However, the payouts may be included on the VGC analysis reports as a separate disclosure for the calculation of assessable gross revenue in accordance with 25 CFR §514.1.
  - H. The statistical reports must be reviewed by VGC Department management and associates independent of the VGC Department on at least a monthly basis.
  - I. On a monthly basis, for those VGCs having experienced at least 500,000 wagering transactions, management independent of the VGC Department shall investigate variances 3% or greater between theoretical hold and actual hold, by VGC and by denomination. The findings of this investigation must be documented no later than 30 days after the generation of the VGC analysis report, maintained for inspection, and provided to [GRAOGR notifications@grcasinos.com](mailto:GRAOGR notifications@grcasinos.com) in a timely manner.

**XI. GAMING PROMOTIONS AND PLAYER TRACKING.**

**Section 1.** At least monthly, review promotional payments, drawings, and giveaway programs to verify payout accuracy and proper accounting treatment in accordance with the rules provided to patrons.

**Section 2.** At least monthly, for computerized player tracking systems, review the following:

- A. Authorization documentation for all manual point additions/deletions for propriety;
- B. Exception reports, including transfers between accounts; and



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C. Documentation related to access to inactive and closed accounts.

**Section 3.** At least annually, all computerized player tracking systems must be reviewed by associates independent of the individuals that set up or make changes to the system parameters. The review must be performed to determine that the configuration parameters are accurate and have not been altered without appropriate management authorization. Document and maintain the test results.

**XII. CAGE.**

**Section 1.** The cage accountability must be reconciled to the general ledger at least monthly.

**Section 2.** For at least one (1) day each month, Accounting/Audit associates shall trace the amount of cage deposits to the amounts indicated in the bank statements.

**Section 3.** Twice annually, count all funds in all gaming areas (i.e. cages, vaults and booths (including reserve areas), kiosks, cash-out ticket redemption machines, and change machines), not including table inventories or VGC hopper funds. Count all chips and tokens by denomination and type. Count individual straps, bags and imprest banks on a sample basis. Trace all amounts counted to the amounts recorded on the corresponding accountability forms to ensure the proper amounts are recorded. Maintain documentation evidencing the amount counted for each area and the subsequent comparison to the corresponding accountability form. The count must be completed within the same gaming day for all areas.

A. Counts must be observed by an associate independent of the department being counted. The associate responsible for the funds may perform the actual count while being observed.

B. Internal Audit may perform and observe the two counts.

**Section 4.** At least annually, 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 the proper dollar amount has been recorded.

**Section 5.** For each business year end, create and maintain documentation evidencing the amount of the chip/token liability, the change in the liability from the previous year, and explanations for adjustments to the liability account including any adjustments for chip/token float.

**Section 6.** For at least one (1) day each month, Accounting/Audit associates shall review a sample of returned checks to determine that the required information was recorded by Cage associates when the check was cashed.

**Section 7.** Accounting/Audit associates shall review exception reports for all computerized cage systems (e.g., fill/credit systems) at least monthly for propriety of transactions and unusual occurrences. The review must include voided authorizations. All noted improper transactions or unusual occurrences identified must be investigated with the results documented.

**Section 8.** At least monthly, Accounting/Audit associates shall review all promotional payments, drawings, and giveaway programs to verify proper accounting treatment and proper win/loss computation.

**Section 9.** For all promotional payments, drawings and giveaway programs the following documentation must be maintained:

A. Copies of the information provided to the patrons describing the promotional payments, drawings and giveaway programs (e.g., brochures, flyers);

B. Effective dates; and

C. Accounting treatment, including general ledger accounts, if applicable.



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**Section 10.** At least monthly, Accounting/Audit associates shall perform procedures to ensure that promotional payments, drawings and giveaway programs are conducted in accordance with information provided to the patrons.

**Section 11.** Daily, Accounting/Audit associates shall reconcile all parts of forms used to document increases/decreases to the total cage inventory, investigate any variances noted, and document the results of such investigations.

**Section 12.** All cage auditing procedures and any follow-up performed must be documented and maintained for inspection.

**XIII. COMPLIMENTARY SERVICES OR ITEMS.** The Internal Audit or Accounting Departments shall review the reports required in DGR – 14 IV(2) at least monthly.

**XIV. INVENTORY.** At least monthly, verify receipt, issuance and use of controlled inventory, including, but not limited to: bingo cards, pull tabs, playing cards, pre-numbered and multi-part forms.

**XV. DROP AND COUNT.**

**Section 1.** Unannounced currency counter and currency counter interface (if applicable) tests must be performed by associates independent of the Cage, Vault, Count Team, Table Games and VGC Departments (as applicable) on at least a quarterly basis with the test results documented and maintained. All denominations of currency and all types of cash out tickets counted by the currency counter must be tested. This test may be performed by the GRA. The result of these tests must be documented and signed by the associate or associates performing the test.

**Section 2.** Unannounced weigh scale and weigh scale interface (if applicable) tests must be performed by an associate or associates independent of the Cage, Vault, VGC and Count Team Departments at least quarterly with the test results being documented and maintained. This test may be performed by the GRA. The result of these tests must be documented and signed by the associate or associates performing the test.

**History.** Approved by the Gaming Regulatory Authority on July 6, 2011. Effective date July 6, 2011.

Changes to grammar and formatting where applicable. Change “shall” to “must” where applicable. Change “gaming operation” to “Gaming Enterprise” where applicable. Change “customer” and “player” to “patron” where applicable. Remove “(if applicable)” where applicable. Change “pit” to “Table Games” where applicable. Change “gaming machine” to “Video Games of Chance” or “VGC” where applicable. Removed “(add up)” after “foot” where applicable. Add Part I: SCOPE I. SCOPE. This section includes the Detailed Gaming Regulations for Revenue Accounting to be regulated and conducted in compliance with Title 15 of the Mille Lacs Band Statutes Annotated. Add Part II: REGULATIONS APPLICABLE TO REVENUE ACCOUNTING. II. REGULATIONS APPLICABLE TO REVENUE ACCOUNTING. A Gaming Enterprise shall comply with all requirements set forth in applicable Federal and Mille Lacs Band Detailed Gaming Regulations. Section 1. The Gaming Enterprise shall implement a System of Internal Control Standards (SICS), as approved by the Gaming Regulatory Authority (GRA) Board. Section 2. Subsequent revisions to the SICS must be provided to the GRA 30 days prior to implementation of revision. Section 3. The GRA reserves the right to require changes to any internal control or procedure to ensure compliance to applicable laws and regulations. Add Part III. SUPERVISION. III. SUPERVISION. Supervision must be provided as needed for revenue accounting operations by an associate with authority greater than those being supervised. Add Part IV. INDEPENDENCE. IV. INDEPENDENCE. Audits must be performed by associates independent of the transactions being audited. Add Part V. DOCUMENTATION. V. DOCUMENTATION. The performance of revenue audit procedures, the



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exceptions noted, and the follow-up of all revenue audit exceptions must be documented and maintained. Part VI Section 1(A) (original): delete and replace (A) A. Accounting/auditing procedures must be performed by associates who are independent of the associates who performed the transactions being reviewed. Part VI Section 1(B) and (C): replaced “Accounting/audit procedures must be performed reviewing” with “Review” Part VI Section 1(E): remove “the review of” before variances; Part VI Section 3(D): replaced “to the GRA” with “by email to [GRAOGRCCNotifications@grcasinos.com](mailto:GRAOGRCCNotifications@grcasinos.com).” Part VII Section 1 (original): removed Section 1. “At the end of each month, an associate or associates independent of pull tab sales and inventory control shall verify the accuracy of the ending balance in the pull tab control by reconciling the pull tabs on hand.” Part VII Section 3 (original): removed Section 3: “Associate(s) independent of pull tab operations shall verify the amount of winning pull tabs redeemed each day.” Part VII Section 2(B): replaced “to the GRA” with “by email to [GRAOGRCCNotifications@grcasinos.com](mailto:GRAOGRCCNotifications@grcasinos.com).” Part VII Section 3: replaced “shall” with “will” after standards Part VII Section 3(A): replaced “shall” with “will” after 16 Part VII Section 3(C): replaced “shall” with “will after requirements Part VII Section 5(D) (original): deleted “If the electronic equipment utilizes customer account access cards for activation of play, then account access card standards (DGR 11) shall apply.” Part VIII Section 1 (original): deleted “The card games audit shall be conducted by associates independent of the card games department.” Part VIII Section 2: replaced “The following procedures shall be performed by accounting/audit associates using” with “Accounting/Audit associates shall use” Part VIII Section 4: removed “perform procedures to” after shall Part VIII (original): removed Section 7 and 8 Section 7. The addition/deletion of points to player tracking accounts authorized by supervisory personnel shall be documented and randomly verified by accounting/audit associates on at least a quarterly basis (this does not apply to the deletion of points related to inactive or closed accounts through an automated process). Section 8. Documentation (e.g., log, checklist, notation on reports, and tapes attached to original documents) evidencing the performance of card games audit procedures, the exceptions noted, and the follow-up of all card games audit exceptions shall be maintained. Part IX (original): removed Section 1: Section 1. The accounting and auditing procedures shall be performed by associates who are independent of the transactions being audited/accounted for. Part IX Section 4: replaced “The following procedures shall be performed by accounting/audit associates using” with “Accounting/Audit associates shall use” Part IX Section 6: removed “but not limited to,” before void Part IX Section 8: replaced “The following procedures shall be performed on” with “For” before fill/credit Part IX Section 8(C): added “a documented” before investigation; removed “with the investigation being documented.” after for Part IX Section 9: replaced “The following procedures shall be performed on” with “For” before voided; added “, Accounting/Audit associates shall” after day Part IX Section 12: replaced “is to” with “must” before determined Part IX Section 13(D): replaced “The management in Subsection XIV(c) of this Section” with “Management” Part IX Section 13(E): replaced “to the GRA” with “by email to [GRAOGRCCNotifications@grcasinos.com](mailto:GRAOGRCCNotifications@grcasinos.com).” Part X Section 1 (original): removed “Gaming machine accounting/auditing procedures shall be performed by associates who are independent of the transactions being reviewed.” Part X Section 3: added “VGCs are accurately reporting data to the computerized casino accounting system and to verify the continuing accuracy of the coin-in meter readings as recorded in the final VGC statistical report.” after the Part X Section 4: added “For server-based games, procedures must be performed on a random sampling basis (one VGC) at least monthly to verify that the VGCs” before are Part X: Section 5 (original): deleted “For server-based games, procedures shall be performed on a random sampling basis (one gaming machine) at least monthly to verify that the gaming machines are accurately reporting data to the computerized casino accounting system and to verify the continuing accuracy of the coin-in meter readings as recorded in the final gaming machine statistical report.” Part X Section 5: removed “or equivalent” after reports Part X Section 6: replaced “The following procedures shall be performed by accounting associates for each day” with “Each day, Accounting/Audit associates shall” Part X Section 6(A)(2): added “and documented” after performed; and removed “with the investigation being documented.” after for Part X Section 6(B)(2): added “and documented” after performed; and removed “with the investigation being documented.” after for Part X Section 6(E): replaced “The following procedures are performed using” with “Using” Part X Section 6: added (4), (5), (6) and (7) 4. For each drop period, compare the coin-to-drop meter reading to the actual drop amount. Discrepancies should be resolved prior to generation/distribution of on-line VGC monitoring system statistical reports. 5. Follow-up must be performed for any one (1) VGC having an unresolved variance between actual coin drop and coin-to-drop meter reading in excess of 3% and over \$25.00. The follow-up performed and results of the investigation must be documented, maintained for inspection, and provided by email to [GRAOGRCCNotifications@grcasinos.com](mailto:GRAOGRCCNotifications@grcasinos.com). 6. For each drop period, compare the bill-in-meter reading to the total bill acceptor drop amount for the period. Discrepancies must be resolved before the generation /distribution of VGC statistical reports. 7. Follow-up must be performed for any one (1) VGC having an unresolved variance between actual currency drop and bill-in meter reading in excess of an amount that is both more than \$25.00 and at least 3% of the actual currency drop. The follow-up performed and results of the investigation must be documented, maintained for inspection, and provided by email to [GRAOGRCCNotifications@grcasinos.com](mailto:GRAOGRCCNotifications@grcasinos.com). Part X Section 11(A)(2): replaced “Gaming machine” with “Machine” Part X Section 11(B)(1): removed “/or” from “and/or” before bonus Part X Section 11(F): removed “and” from “and/or” after adding Part X Section 11(F)(1): removed “gaming” before machine Part X Section 11(F)(2): removed



Mille Lacs Band of Ojibwe Indians  
*Gaming Regulatory Authority*  
*Detailed Gaming Regulations*

**REVENUE ACCOUNTING**

**Document No. DGR – 18a**

**Effective: December 17, 2013**

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“gaming” before machine; added “number” after machine Part X Section 11(H): removed “both” after by; Part X Section 11(I): added “for those VGCs having experienced at least 500,000 wagering transactions,” before management; removed “year to date” before variances; replaced “to the GRA” with “to GRAOGRNotifications@grcasinos.com in a timely manner.” Added Part XI. GAMING PROMOTIONS AND PLAYER TRACKING. XI. GAMING PROMOTIONS AND PLAYER TRACKING. Section 1. At least monthly, review promotional payments, drawings, and giveaway programs to verify payout accuracy and proper accounting treatment in accordance with the rules provided to patrons. Section 2. At least monthly, for computerized player tracking systems, review the following: A. Authorization documentation for all manual point additions/deletions for propriety; B. Exception reports, including transfers between accounts; and C. Documentation related to access to inactive and closed accounts. Section 3. At least annually, all computerized player tracking systems must be reviewed by associates independent of the individuals that set up or make changes to the system parameters. The review must be performed to determine that the configuration parameters are accurate and have not been altered without appropriate management authorization. Document and maintain the test results. Part XII Section 3: replaced “For at least two days each year, a count shall be performed of” with “Twice annually, count” before all Part XII Section 3(A): replaced “It is permissible for the” with “The” before associate; replaced “to” with “may” before perform Part XII Section 3(B): removed “/or” from “and/or” before observe Part XII Section 7: removed “but is not limited to,” before voided Part XIII: removed “paragraph” before DGR; changed “III” to “IV(2)” before at Added Part XIV. INVENTORY XIV. INVENTORY. At least monthly, verify receipt, issuance, and use of controlled inventory, including, but not limited to: bingo cards, pull tabs, playing cards, pre-numbered and/or multi-part forms. Part XV Section 1: removed “internal audit or” before the Part XV Section 2: removed “internal audit or” before the

**Each Gaming Enterprise shall come into compliance with changes no later than October 1, 2014.**  
**Each Gaming Enterprise may petition the GRA Board for an extension of up to six (6) months.**  
**Approval of an extension is discretionary.**