



Oneidas bringing several hundred bags of corn to Washington's starving army at Valley Forge, after the colonists had consistently refused to aid them.

Oneida Tribe of Indians of Wisconsin

BUSINESS COMMITTEE



UGWA DEMOLUM YATEHE
Because of the help of this Oneida Chief in cementing a friendship between the six nations and the colony of Pennsylvania, a new nation, the United States was made possible.

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BC Resolution #8-30-06-M

Resolution Adopting Oneida Gaming Minimum Internal Control Regulations Amendments

WHEREAS, the Oneida General Tribal Council is the duly recognized governing body of the Oneida Tribe of Indians of Wisconsin, and

WHEREAS, the General Tribal Council has been delegated the authority of the Constitution of the Oneida Tribe of Indians of Wisconsin, and

WHEREAS, the Oneida Business Committee may be delegated duties and responsibilities by the Oneida General Tribal Council and is at all times subject to the review powers of the Oneida General Tribal Council, and

WHEREAS, the Tribe has entered into the Second Amendment to the Gaming Compact by which the Tribe is authorized to operate additional Class III gaming, and

WHEREAS, the Second Amendment to the Gaming Compact requires the Tribe to implement Minimum Internal Controls for all games at least as stringent as the federal regulations promulgated by the National Indian Gaming Commission and submit such regulations to the State of Wisconsin, and

WHEREAS, the Oneida Business Committee approved the Oneida Gaming Minimum Internal Control Regulations through passage of BC #7-02-03-E, amended BC #4-28-04-A, BC#6-01-05-B, and BC#2-01-06-A, and

WHEREAS, the National Indian Gaming Commission published amendments to the Code of Federal Regulations that recommend certain changes to Tribal minimum internal control regulations, and

WHEREAS, statements concerning the internal management of an area are exempt from the Administrative Procedures Act (APA) requirements for adoption of rules/regulations.

NOW THEREFORE BE IT RESOLVED, that the Oneida Business Committee hereby adopts the following amendments to the Oneida Gaming Minimum Internal Control Regulations.

3-2 shall be deleted in its entirety and replaced with the following:

3-2. "Account access card" means an instrument used to access customer accounts for wagering at a gaming machine. Account access cards are used in connection with a computerized account database. Account access cards are not "smart cards."

Article III shall be amended and re-numbered to add the following:

3-47. "Counter game" means a game in which the gaming operation is a party to wagers and wherein the gaming operation documents all wagering activity. The term includes, but is not limited to, bingo, keno, and pari-mutuel race books. The term does not include table games, card games and gaming machines.

3-164. "Statistical drop" means total amount of money, chips and tokens contained in the drop boxes, plus pit credit issued, minus pit credit payments in cash in the pit.

3-165. "Statistical win" means closing bankroll, plus credit slips for cash, chips or tokens returned to the cage, plus drop, minus opening bankroll, minus fills to the table, plus marker credits.

5-8(q) shall be deleted in its entirety and replaced with the following:

Large variance investigations.

1. When a gaming machine:

- A. experiences 100,000 wagering transactions life-to-date; and
- B. experiences 500,000 wagering transactions life-to-date; and
- C. experiences 1,000,000 wagering transactions life-to-date; and
- D. at each additional 1,000,000 wagering transactions life-to-date,

the theoretical hold and actual hold for the gaming machine shall be compared.

2. Large variances (3% or more) between the theoretical and actual hold shall be investigated and resolved by a department independent of the gaming machine department with the findings documented and provided to the Tribe or its authorized personnel upon request in a timely manner.

3. If life-to-date information is not practical for investigating each gaming machine, year-to-date information may be utilized.

5-13(d) shall be amended and re-numbered to add the following:

2. For each customer file, an employee shall:

- A. Record the customer's name and current address;
- B. The date the account was opened; and
- C. At the time the initial deposit is made, account opened, or credit extended, the identity of the customer shall be verified by examination of a valid driver's license or other reliable identity credential.

5-25(c)(4) shall be added, stating:

If the electronic equipment utilizes patron account access cards for activation of play, then the standards for account access cards set for in section 5-13 (as applicable) shall apply.

5-32(d) shall be added, stating:

If the electronic equipment utilizes patron account access cards for activation of play, then the standards for account access cards set for in section 5-13 (as applicable) shall apply.

6-13(e) shall be deleted in its entirety.

8-4(b) shall be amended and re-numbered to add the following:

2. Detailed records of all markers, IOU's, returned checks, hold checks, or other similar credit instruments;

8-4(b)(3) shall be deleted in its entirety and replaced with the following:

Individual and statistical game records to reflect statistical drop, statistical win, and the percentage of statistical win to statistical drop by each type of table game, and to reflect statistical drop, statistical win, and the percentage of statistical win to statistical drop for each type of table game, by shift (if drop is done by shift), by day, cumulative month-to-date, and year-to-date, and individual and statistical game records reflecting similar information for all other games;

8-4(d)(1) shall be deleted in its entirety and replaced with the following:

For table games gross revenue equals the closing table bankroll plus credit slips for cash, chips, tokens, or personal/payroll checks returned to the casino cage, plus drop, less opening table bankroll and fills to the table, and money transfers issued from the game through the use of a cashless wagering system.

8-4(d)(2) shall be deleted in its entirety and replaced with the following:

For gaming machines gross revenue equals drop less fills, jackpot payouts and the actual cost to the Tribe of any noncash prize which is distributed to the patron as a result of a specific wager. Additionally, the hopper load is not a fill and does not affect gross revenue. The difference between the initial hopper load and the total amount that is in the hopper at the end of the Gaming Operation's fiscal year should be adjusted accordingly as an addition to or subtraction from the drop for the year.

8-4(d)(3) shall be deleted in its entirety and replaced with the following:

For each counter game, gross revenue equals:

- A. The money accepted by the Gaming Operation on events or games that occur during the month or will occur in subsequent months, less money paid out during the month to patrons on winning wagers ("cash basis"); or
- B. The money accepted by the Gaming Operation on events or games that occur during the month plus money, not previously included in gross revenue, that was accepted by the Gaming Operation in previous months on events or games occurring in the month, less money paid out during the month to patrons as winning wagers ("modified accrual basis").

8-4(d)(4)(B) shall be added, stating:

In computing gross revenue for gaming machines, keno and bingo, the actual cost to the Gaming Operation of any noncash prize which is distributed to the patron as a result of a specific wager may be deducted from winnings (other than costs of travel, lodging, services, food, and beverages), if the Gaming Operation maintains detailed documents supporting the documentation.

8-4(f) shall be deleted in its entirety and replaced with the following:

If the Gaming Operation provides periodic payments to satisfy a payout resulting from a wager, the initial installment payment, when paid, and the actual cost of a payment plan, which is funded by the Gaming Operation, may be deducted from winnings. For any funding method which merely guarantees the Gaming Operation's performance, and under which the Gaming Operation makes payments out of cash flow (e.g. irrevocable letters of credits, surety bonds, or other similar methods), the Gaming Operation may only deduct such payments when paid to the patron.

8-4 shall be amended and re-numbered to add the following:

- g. For payouts by wide-area progressive gaming machine systems, the Gaming Operation may deduct from winnings only its pro rata share of a wide-area gaming machine system payout.
- h. Cash-out tickets issued at a gaming machine or gaming device shall be deducted from gross revenue as jackpot payouts in the month the tickets are issued by the gaming machine or gaming device. Tickets deducted from gross revenue that are not redeemed within a period, not to exceed 180 days of issuance, shall be included in gross revenue. An unredeemed ticket previously included in gross revenue may be deducted from gross revenue in the month redeemed.
- i. Maintenance and preservation of books, records and documents.
 - 1. All original books, records and documents pertaining to the conduct of wagering activities shall be retained by a Gaming Operation in accordance with the following schedule. A record that summarizes gaming transactions is sufficient provided that all documents containing original signature(s) attesting to the accuracy of a gaming related transaction is independently preserved. Original books, records, or documents shall not include copies of originals, except for copies that contain original comments or notations or parts of multi-part forms. The following original books, records, and documents shall be retained by a Gaming Operation for a minimum of seven (7) years:
 - a. Casino cage documents pertaining to the conduct of wagering activities that contain original signature(s) attesting to the accuracy of the gaming related transaction;
 - b. Documentation supporting the calculation of table game win;
 - c. Documentation supporting the calculation of gaming machine win;
 - d. Documentation supporting the calculation of revenue from all other gaming activities offered by the Gaming Operation;
 - e. Table games statistical analysis reports;
 - f. Gaming machine statistical analysis reports;
 - g. Bingo, pull tab, and keno statistical reports;
 - h. Internal audit documentation and reports; and
 - i. All other books, records, and documents pertaining to the conduct of wagering activities that contain original signature(s) attesting to the accuracy of the gaming related transaction.
 - 2. Unless otherwise specified in these OGMICR, all other books, records, and documents shall be retained until such time as the accounting records have been audited by the Gaming Operation's independent Certified Public Accountants.
 - 3. The above definition shall apply without regard to the medium through which the book, record, or document is generated or maintained (paper, computer generated, magnetic media, etc.).

9-17(f) shall be deleted in its entirety.

CERTIFICATION

I, the undersigned, as Secretary of the Oneida Business Committee, hereby certify that the Oneida Business Committee is composed of nine (9) members of whom five (5) members constituting a quorum. 8 were present at the meeting duly called, noticed, and held on the 30 day of August, 2006; that the foregoing resolution was duly adopted at such meeting by a vote of 7 members for; 0 members against; 0 members not voting; and that said resolution has not been rescinded or amended in any way.



Patricia Hoeff, Secretary
Oneida Business Committee