

1 APPEARANCES:

2

DEPARTMENT OF THE INTERIOR:

3

Robert Fisher, Moderator

4

5 NATIONAL INDIAN GAMING COMMISSION:

6

Daniel Little, Associate Commissioner

Michael Hoenig, Senior Attorney

7

Michael Curry, Information Technology Auditor

Rest West, CPA

8

9 TRIBAL ADVISORY COMMITTEE:

10

Christinia Thomas

Executive Director

11

Mille Lacs Band of Objive

12

Matthew Morgan

Commissioner

13

Chickasaw Nation

14

Thomas Wilson

Executive Director

15

Pascua Yaqui Tribe

16

Steve Garvin

Commissioner

17

Ho-Chunk Nation

18

Michele Stacona

Executive Director

19

Conf. Tribes of Warm Springs

20

Jason Ramos

Chairman

21

Blue Lake Rancheria

22

Jeff Wheatley

Director of Gaming

23

Stillaguamish Tribe

24

Robin Lash

Commissioner

25

Miami Tribe of Oklahoma

1 Kathi Hamel
General Manager
2 Lytton Rancheria
3 DANIEL MCGHEE
Tribal Administrator
4 Poarch Band of Creek Indians
5 John Magee
Commissioner
6 Pechanga Band of Luiseno Indians
7 Mia Tahdoahnippah
Compliance Director
8 Comanche Nation
9 Brian Callaghan
Executive Director
10 Pokagon Band of Potawatomi Indians
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1 Pala, California, Wednesday, January 11, 2012

2 8:08 a.m. - 5:30 p.m.

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4 ROBERT FISHER: All right. Well, good morning,
5 everybody. And another jam-packed, fun-filled day. And
6 as I pointed out up here, we're launching into meeting
7 day 11 of our time together, and that means that we've
8 spent over 80 hours together in the room. A growing
9 number.

10 All right. So my regular request to the folks
11 in the audience to please sign in, and if you want to
12 give public comments to indicate on one of those sheets
13 if you're so inclined, and I have the agenda up on the
14 screen that was distributed. Obviously, we need to make
15 a couple of adjustments. So we're going to pick up
16 where we left off on auditing and accounting, although I
17 think it's technically titled Audit and Accounting, and
18 then we'll move into the rest of the MICS sections that
19 are on our list. And then as you kind of work your way
20 through -- we'll do public comment at the same time
21 today again at 11, quarter to 12 and then again at 5:15,
22 if I'm remembering what's down the page there.

23 And we did set aside some time at the end of
24 the day to work off -- to look at the checklist -- the
25 form of the checklist that Kathi and Tom sent out and it

1 may be that we get to that. So if we get through
2 everything and we get to that, then we can do that at
3 the end of the day; otherwise, that will go onto the
4 agenda tomorrow as was requested in terms of that
5 overall conversation of regulation guidance checklists.
6 We can do it in that discussion, and the discussion
7 there was to really look at creating a standardized
8 approach, not so much the specifics of what's in that
9 checklist that went out, although I'm sure we'll talk
10 about that. So let me stop there, that's the plan for
11 the day. Anybody have any questions about the agenda or
12 any kind of thing on your mind from yesterday that you
13 want to bring up with the group?

14 Tom.

15 THOMAS WILSON: I just want to remind the group
16 that we got down the 547 document from Robert, and if
17 you haven't reviewed that, you need to.

18 And, Robert, that needs to be probably first
19 order of business.

20 ROBERT FISHER: Tomorrow?

21 THOMAS WILSON: Tomorrow morning --

22 ROBERT FISHER: Okay.

23 THOMAS WILSON: -- to determine if both the
24 format and the content has been sent out, if we're okay
25 with that so that then we can move forward on whatever

1 cover letter is going to go on that to get that
2 submitted to NIGC just as soon as possible. So if
3 everybody would please look at that document this
4 evening and be prepared to talk about that tomorrow.
5 And then, Robert, I know you were finishing accounting
6 and auditing. There is an issue that's come up in
7 surveillance that if we can revisit that to get some
8 clarification on an item that is in the regulation, so
9 we'd like the revisit that, if we could.

10 ROBERT FISHER: And when would you want to do
11 that? You want to do that after we finish auditing and
12 accounting?

13 THOMAS WILSON: It doesn't matter or --

14 ROBERT FISHER: Okay.

15 THOMAS WILSON: -- we could, you know,
16 whenever.

17 ROBERT FISHER: Okay.

18 DANIEL LITTLE: I will request we do that
19 because Michael Curry might not be here after today.

20 ROBERT FISHER: Okay. So we have to cover it
21 today, though; right?

22 DANIEL LITTLE: Yes.

23 ROBERT FISHER: Okay. Anything else? Anybody
24 have anything else? Matt.

25 MATTHEW MORGAN: At some point today I would

1 like for us to get together to discuss, I guess,
2 Arizona. I don't know where in Arizona, but the next
3 meeting so we can figure out the logistics and materials
4 and kind of at least discuss through those details. So
5 whenever it's appropriate for us to break off for a
6 little bit, we could make some time for today, that
7 would be wonderful.

8 ROBERT FISHER: Go ahead, Robin.

9 ROBIN LASH: I'd also like to ask the NIGC if
10 they will be able to be present by phone for part of
11 those meetings in Arizona.

12 DANIEL LITTLE: Yes, we'll definitely check to
13 see if maybe there's a block of time or something or we
14 could schedule time to get down there. I'm not -- can't
15 say that we could be the entire -- but perhaps a portion
16 of that.

17 ROBERT FISHER: Okay. Anybody have anything
18 else? Okay. So then let's go back to where we left off
19 yesterday at the end of the day on 543.19, on audit and
20 accounting, and we were talking about the independence
21 control and the implications of internal auditors and
22 independence.

23 So is there more that we need to do with that?
24 Or let's just check in on that. Tom.

25 THOMAS WILSON: I have had a chance to reread

1 through that section, and my previous concerns are no
2 longer, in the sense that I understand now that even if
3 there are employees of the gaming operation who perform
4 an internal audit function or an auditing function, my
5 understanding is that those employees are -- or
6 suggested that they report independently to some
7 management outside of the gaming operation, so with that
8 understanding for myself, I'm okay with how that wording
9 is in there.

10 ROBERT FISHER: Kathi?

11 KATHI HAMEL: But I think for clarification, on
12 the regulation under (f) internal audit, number two.

13 ROBERT FISHER: I'm getting there.

14 KATHI HAMEL: That reference in the parenthesis
15 that says, "auditors internal to the operation," I think
16 should be removed. I think that's what causes
17 confusion. That's my recommendation.

18 ROBERT FISHER: Okay. Let me just put that
19 down here. Do we need to talk about that, anybody else?

20 Tom.

21 THOMAS WILSON: Oh, no.

22 ROBERT FISHER: Okay. Anybody? Give me one
23 second here while I'm working this thing. Okay.

24 All right. So we'll come back to test that
25 later on. All right. So anything more on that, I

1 guess? Sounds like we're okay with that right -- for
2 right now, so that would take us back to you, Rest.

3 REST WEST: That's what I was afraid of.

4 ROBERT FISHER: Well, we are glad that you came
5 back today.

6 THOMAS WILSON: Where did we live off with,
7 Rest West.

8 REST WEST: Page six of seven on the internal
9 audit, comparison documents. And we got through with
10 the internal audit personnel heading. The next item is
11 a TGWG version that eliminated the documentation
12 requirements are included of all instances of non
13 classes of MICS and -- (inaudible).

14 ROBERT FISHER: Rest, can you need to talk into
15 the mike, if you would. Thanks.

16 Which page are you on now?

17 REST WEST: The bottom of page six, six of
18 seven. My question is, does the TAC think that the
19 TGWG's elimination of the documentation requirements --
20 would that satisfy the general requirements for internal
21 audits, especially when your external auditor wants to
22 come in and review the internal audit process at your
23 facility?

24 KATHI HAMEL: In the regulation in -- if you
25 have internal audit and number four, it says,

1 Documentation, exams, checklists, program reports, et
2 cetera, is prepared to evidence (inaudible) all in
3 internal audit work and follow-up and perform as it
4 relates to compliance with (inaudible) in these MICS.
5 And I'm sure the guidance document has more detail. The
6 guidance document J internal audit for -- it said
7 reports documented not to report and made available
8 pursuant to 25 USC 2706.

9 ROBERT FISHER: Do you see where she is, Rest?

10 REST WEST: Yes.

11 ROBERT FISHER: Okay. Can you unclick there,
12 Kathi?

13 KATHI HAMEL: Oh, I'm fine.

14 ROBERT FISHER: Thank you. Go ahead, Rest.

15 REST WEST: That's -- I don't have any other
16 comments on that area.

17 KATHI HAMEL: Is that enough?

18 REST WEST: Yes.

19 ROBERT FISHER: Okay. What's next?

20 REST WEST: On the last page under reports,
21 the -- is an amendment to lease a minimum content
22 requirements for the reports. Does the TAC think that's
23 adequate for guidance for gaming operations that are not
24 that familiar with internal auditing in general, and
25 basically, I see a lot of operations that kind of

1 develop their own internal auditors that don't have a
2 lot of experience in internal auditing. Some of them
3 don't even have accounting degrees or any past auditing
4 experience so it's --

5 THOMAS WILSON: Are we still on the bottom of
6 page 6?

7 ROBERT FISHER: No, we're on page seven right
8 here where it says "reports," right there where it says,
9 "reports." Are you still on the bottom of page six?

10 THOMAS WILSON: Well, I -- I do have a question
11 I need to raise regarding the bottom of page six.

12 ROBERT FISHER: Okay. Well, why don't you do
13 that right now and then we'll move to the -- back to the
14 reports.

15 THOMAS WILSON: In all the documents there's a
16 term about material exceptions or material weaknesses
17 being documented and responded to by management.
18 There's no definition of material exception in either
19 TGWG document. This has been an issue for us for
20 sometime about what is a material exception. And it
21 becomes very interpretational as to, you know, what a
22 material exception is. And normally I wouldn't have a
23 problem with that as each area determines, well, what's
24 a material exception, except it does -- it does often
25 end up in a debate between the auditors and management

1 or management and the TGRA about, we think this is
2 material and what we don't think is material. And the
3 significance of that is that typically the material
4 exceptions would be the things that you're requiring
5 management to both respond to and fix or correct. So
6 where there might be a requirement to document all
7 instances of noncompliance, it may be that it's the
8 material exceptions that management has to do something
9 about. So I'm just throwing out there that does there
10 need to be a deposition in some form about what a
11 material exception is, or is it okay that that's not
12 defined and it's left up to everybody to determine and
13 kind of battle that issue out.

14 KATHI HAMEL: Do you see material being used in
15 any of the documents?

16 THOMAS WILSON: Yes. So if you go to page --

17 ROBERT FISHER: Is it in the regulation?

18 REST WEST: Yes. Yes, it is. It's in also --
19 well, it's also in the proposed MICS too.

20 ROBERT FISHER: Yes.

21 REST WEST: And I agree with Tom, it's a
22 subject of frequent conflict, I guess I'd say.

23 ROBERT FISHER: So do you propose a definition
24 in the NIGC MICS? No?

25 THOMAS WILSON: Correct. Six Roman M, II;

1 right?

2 KATHI HAMEL: Well, six of the regulations
3 and --

4 THOMAS WILSON: Yes, Kathi. And then in the
5 guidance document in several places it talks about the
6 material exceptions. So, for example, on page 14 of the
7 guidance document number six, (inaudible) internal
8 auditors should verify that corrected measures have been
9 put in place and effective in resolving any material
10 exceptions.

11 So I just think that there's a risk there about
12 what is material. Now, in the accounting world, that
13 did end up getting defined for purposes of financial
14 statements, auditing and controls, in general, as to
15 what would be considered material, not that that
16 definition is appropriate here because I don't think it
17 is. But if we went around the room and probably asked
18 each person what's material, I doubt we would have
19 necessary consensus about that.

20 So what I'm suggesting is does there need to be
21 something that puts a little more parameter around that
22 so it's a little clear even in a guidance perspective
23 about what the intent of something being material
24 actually is?

25 ROBERT FISHER: Go ahead, Brian.

1 BRIAN CALLAGHAN: And I would ask Tom, material
2 financial audit exception, material compliance? You
3 know, a MICS, you know, what degree -- how would we
4 parse this?

5 THOMAS WILSON: Well, I read the way that it's
6 here, is this materiality is relevant to the MICS
7 compliance.

8 BRIAN CALLAGHAN: Okay.

9 ROBERT FISHER: So, Rest, how did -- in terms
10 of what Tom is asking, how did you -- how did the NIGC
11 deal with this in your proposal, and is there a way to
12 address what Tom just said based on that?

13 REST WEST: Well, we didn't -- I don't think
14 the former committee dealt with it, the proposed MICS,
15 but I think there's some -- probably something that the
16 TAC committee may want to look at is SAS 115, which
17 gives some definitions of material weaknesses and
18 significant deficiencies. That's -- this SAS 115 is the
19 basis for what the CPAs prepare, generally referred to
20 as a management letter, and there may be some good
21 information in there for the TAC committee to take a
22 look at.

23 We also have a bulletin that I can send that we
24 developed for SAS 112, 115 and 114 in regards to the
25 NIGC regulatory requirement that all management letters

1 should be submitted with annual audit reports. We
2 continually do not receive those. In fact, we go back,
3 and where we think there's probably some management
4 letters prepared and not sent in, we actually contact
5 the TGRA and ask them to -- if one was submitted or
6 prepared and that it should be submitted.

7 And just for your information, I think in the
8 past there have been management letters that have been
9 prepared and maybe never got in -- submitted to the --
10 probably the general managers of some of these
11 operations. Probably never made it over to the gaming
12 commission where it's very important that all of you
13 that are familiar with management letters and the gaming
14 commission becoming aware of the deficiency reported
15 under management letters. Not only does it deal with
16 gaming-related compliance issues, typical findings or
17 lack of segregation of duties of payroll, fixed assets,
18 inventory issues, a lot of the non-gaming type issues
19 that the CPA deems significant -- to be determined to be
20 either significant deficiency or, even worse, a material
21 weakness.

22 So this kind of runs along with what Tom was
23 saying. Material weakness is the most severe finding
24 that they can have in a management letter, so I think
25 that probably needs to tone it down for the internal

1 audit reports and, you know, establish a lesser standard
2 to be described in the internal audit reports.

3 ROBERT FISHER: Go ahead, Tom.

4 THOMAS WILSON: Well, that brings up a good
5 point here that perhaps the term "material weaknesses"
6 for purposes of MICS' auditing is an inappropriate term
7 because I -- that's just sort of a borrowed term that
8 really does have very specific meanings in financial
9 auditing and even in compliance auditing. And so when I
10 see that term "material weakness," I look at that much
11 differently than I would other things.

12 And many of the exceptions that I would run
13 across in a MICS compliance audit would not raise to the
14 level of a material weakness, but I could see very
15 easily where somebody who has no understanding of that
16 terminology could consider something to be material but
17 it's not. And lacking a definition, perhaps really my
18 recommendation, then, is that that term not apply or be
19 used in the context of MICS, you know, the annual MICS
20 compliance auditing, that it really is not appropriate
21 in that context.

22 ROBERT FISHER: So what would you like to --
23 how would you like to proceed with this? So you raised
24 some questions about what's in here, whether there needs
25 to be more definition or how the terms are used, so what

1 would you like to do?

2 THOMAS WILSON: Well, I think in my mind, it's
3 an issue of if these compliance audits are conducted,
4 the question that comes to mind is, does management have
5 to respond to all findings? And if they do, then that's
6 fine and that's what it -- where it should be left in my
7 opinion and not segregated out to -- in the current
8 class three world, there's the requirement that you have
9 to document all instances of noncompliance, but
10 management really only has to respond to material
11 findings.

12 What I'm suggesting, I guess, is that if
13 there's a finding, there's a finding and management
14 responds to that, because if the idea in the MICS
15 compliance audit is that you've identified something
16 that raises to the level of being a finding, then that
17 should be worthy of management's response. And the
18 issue really for the auditor is, do they determine that
19 something is, in fact, relegated to the level of a
20 finding?

21 So, for example, you may have an instance of
22 noncompliance, but you have one instance of
23 noncompliance out of an audit population of 2,000
24 transactions, myself as an auditor, I would not consider
25 that to be a finding. And so I just think that if that

1 level of discretion exists and we don't say that
2 material weaknesses, use that term, and we allow the
3 auditor to determine whether something is a
4 noncompliance issue or not, that that's probably
5 appropriate and those things that are identified as
6 noncompliance issues have to be addressed by management,
7 would be my suggestion of how the audit work should be
8 approached.

9 ROBERT FISHER: So do we need to do anything in
10 the regulation or the guidance? And so let's go to Mia
11 and then come back to you for that.

12 MIA TAHDOOAHNIPPAH: I just think that it
13 should be up to each commission to determine how -- you
14 know, into what that you define. In our operation, we
15 respond to every finding. So -- and then we determine
16 what, you know, is material and what's not. And it says
17 that too I think in here. It says that the management
18 and the TGRA to determine a definition for material
19 exceptions.

20 THOMAS WILSON: Where?

21 ROBERT FISHER: Under guidance, bottom of page
22 13, Guidance. If I'm looking in the same spot you were.
23 Yeah.

24 THOMAS WILSON: Five?

25 ROBERT FISHER: Five, yeah, number five under

1 internal audit, first little --

2 THOMAS WILSON: So I think my issue is that in
3 the regulation it uses the term "material" without a
4 definition. And I don't know that the regulation, if it
5 stands as that, supports the guidance document that
6 says, you know, that the TGRA and management determine
7 what is material. My question to Rest would be, in the
8 NIGC -- putting the guidance document aside, if in the
9 regulation is the term that, you know, the material
10 items have to be responded to by management, and you're
11 coming in to review, you know, the audits that are being
12 done on MICS -- you know, the annual MICS compliance,
13 how would you interpret the regulation to apply, then,
14 to the facility and the TGRA have determined is material
15 or not and would you all take exception based on the
16 regulation if you disagreed with what the TGRA and the
17 operator have decided as material.

18 REST WEST: That would be a source of
19 disagreement. I mean, we both have to -- you know,
20 everybody has to be very subjective as to what is
21 material and what should have been reported. So I think
22 it's a cause of a lot of conflict. Oh, and in the
23 requirements, the CPA requirements for the AUP, they're
24 required to report -- all instances of noncompliance are
25 required to be reported in the CPA's agreed-upon

1 procedures. So they are required for any noncompliance
2 finding.

3 THOMAS WILSON: So I guess what I would propose
4 at this point is that in the regulation the reference to
5 material exceptions -- I lost it.

6 ROBERT FISHER: Right here?

7 THOMAS WILSON: Yes.

8 ROBERT FISHER: Uh-huh.

9 THOMAS WILSON: You know, again, we're carving
10 out material exceptions have to be resolved without
11 defining material exceptions, and I think that's
12 problematic in a regulation when you use a term that
13 isn't defined anywhere else. So borrowing a definition
14 of what a material exception is that has to be resolved
15 by management, I personally think that that is not
16 something that should be in the regulation. And that
17 perhaps in the regulation is that all audit findings
18 are, you know, instances of noncompliance. It may, in
19 fact, even say that further up, have to be reported but
20 not address the fact about whether it's material or not
21 to determine whether something has to be done about it.

22 KATHI HAMEL: Does seven say that, Tom?

23 THOMAS WILSON: Yes. I mean, in my mind, six
24 can go away completely, and seven identifies that
25 internal audit findings are reported to management,

1 responded to by management. That's what we're -- it
2 seems to me that's what anybody would be after if
3 they're looking at that. And forget the materiality,
4 because personally I'm tired of having that argument
5 with management about what's material and what's not.
6 And we, like you, have come up with a means to define
7 what's material, but that works only until we have
8 somebody else come in to look at that and say, well, we
9 think -- so for example, the CPA firm comes in and says,
10 well, you know, we use a different standard for
11 determining what's material or not.

12 So it just seems to me that it would be better
13 served that we don't lose anything by taking it out of
14 the regulation. And then I think if the TGRA wants to
15 come up with and state something that only material
16 items need to be, you know, dealt with a certain way,
17 then certainly (inaudible).

18 ROBERT FISHER: Okay. So your suggestion is to
19 delete this section; right?

20 THOMAS WILSON: Yes.

21 ROBERT FISHER: Okay. So do you want me to
22 just capture it, then? Do you want to test it now, or
23 do you want to just capture it down here and come back
24 to it?

25 THOMAS WILSON: I don't know.

1 ROBERT FISHER: All right.

2 THOMAS WILSON: I'm ready to test it.

3 MIA TAHDOOAHNIPPAH: I think it's best if we
4 are -- kind of that goes back (inaudible).

5 ROBERT FISHER: Back and forth. Yeah, all
6 right. So why don't we just test that right now, as
7 soon as I find it again. So if you support deleting
8 that -- do you want to talk about it first, Kathi?

9 KATHI HAMEL: Yeah.

10 ROBERT FISHER: Yeah? Go ahead.

11 KATHI HAMEL: I just have a question. We know
12 that we need to talk about exceptions, and we -- you're
13 absolutely right. You can find them at the proper
14 level, right, through your relationship with the TGRA in
15 the operation. So removing it, does it just need to
16 have more clarification that is defined and reviewed by
17 the TGRA and the operation and not just remove it?
18 Because I think it's important that there be something
19 in the guidance document that talks about material
20 exceptions; do you think not?

21 ROBERT FISHER: Rest, go ahead.

22 REST WEST: Well, I think there's going to be
23 some -- maybe a conflict with seven, because if it's a
24 blanket statement of internal audit findings are
25 reported to management, does that mean only the material

1 exceptions or every finding? I mean, that is an
2 interpretation issue right there. Because the six talks
3 about the investigation of documentation and
4 investigation requirements. So is there -- and I can
5 tell you what we do in our audits. We have a draft
6 report, and if there's -- you know, we've looked at
7 1,000 jackpots, and there's two that don't have a --
8 have a missing signature, the auditor will say, due to
9 the infrequency of the, you know, the occurrence, it's
10 like less than 1 percent, the auditor recommends it not
11 be carried forward to the final report. So we've got
12 two statements there. We've got like a draft report and
13 a final report where the findings are actually in that
14 for someone from the ASE to review, especially not your
15 larger operations where you have a head internal auditor
16 or several internal auditors working for that firm. So
17 that's how we handle -- that we report the findings, but
18 we don't necessarily carry forward to the report.

19 ROBERT FISHER: Go ahead, Kathi.

20 KATHI HAMEL: At Lytton our internal audit
21 process is that the entire audit is explained in the
22 management report and in our discussions with our
23 (inaudible). All the findings, what was tested, if
24 there were exceptions or not, so I think that's
25 important because that's the whole documentation, that's

1 the whole support of what went on in the audit. And if
2 only the exceptions were reported, that's -- I don't
3 think that is a full reporting of the events. So but I
4 think that there is -- that there needs to be something
5 in regulation that talks about material exception and
6 what is management and internal audit going to do about
7 it. But I agree having it vague, so maybe there needs
8 to be a definition and a process established for a
9 control to deal with it.

10 BRIAN CALLAGHAN: I think we need to make a
11 difference, too, between -- because, Kathi, I think you
12 were talking about your external auditors coming in and
13 issuing a report.

14 KATHI HAMEL: Right.

15 BRIAN CALLAGHAN: Generally, you're most likely
16 going to see auditor representatives tribal counsel be
17 more alert to those that possibly what's going on in an
18 internal audit function. I also believe for that reason
19 that if you do need to parse that in between the
20 material exceptions and if we need to define it, we
21 define it as best we can, and other audit findings --
22 because typically other audit findings are, we'll read
23 and sign, something like that, we really need to be
24 concerned.

25 What I like about this, ultimately, though, is

1 my vision of it is, you take it to the ownership
2 representation, just like a corporation, and its board
3 of directors or something like that. So ultimately, to
4 me, even from the -- I would respectfully expect the
5 NIGC consideration is that would any of those standards
6 have been taken to the auditor representation, which is
7 the tribe, which is the tribal council, then that's the
8 best that you can do internally or from a management
9 perspective or internal audit perspective or TGRA
10 perspective, and then that's something from a government
11 perspective that you've got (inaudible) with. But from
12 an internal audit perspective, let's define as best we
13 can the guidance, what a material finding is, but I
14 still think we need to parse it in those two narrow
15 (inaudible).

16 THOMAS WILSON: The number seven says internal
17 audit findings are reported to management. Findings
18 aren't always negative. I mean, in other words, in my
19 mind, to answer your question, number seven means that
20 everything is reported to management relating to that
21 audit, good, bad, indifferent, what you're doing right,
22 what you're doing wrong, you know, in that audit
23 approach.

24 And in response, Brian, to your question, just
25 so I understand, are you saying that it's important to

1 be able to delineate certain types of exceptions because
2 they rise to the level that the management or the tribal
3 council, whomever, that if there's things they would
4 need to know, those are the things that they absolutely
5 need to know versus other things?

6 BRIAN CALLAGHAN: And I think we agreed that a
7 (inaudible) finding could include legal qualifications,
8 that's definitely going to get counsel's attention to
9 something like that.

10 THOMAS WILSON: Well, and that's where I get
11 back to the -- when we use that term. It has very
12 specific meanings and it, in fact, yes, could. Because
13 you could have in the auditing world from an external
14 standpoint, a significant number of material weaknesses
15 in your MICS controls, could lead to a finding, you
16 know, not finding sufficiency in the financial
17 statements.

18 I mean, that could happen, but that's where I
19 get to this term, "material weakness," really is
20 defined, and unless you adopt the definition that exists
21 currently as to what is material from that standpoint,
22 you could end up being out of sync. And your external
23 auditors come in. They determine that something was
24 material that the internal auditors determined maybe was
25 not material based on whatever definition the TGRA has

1 come up with internally.

2 So I know we're coming full circle on this
3 thing, but I just get back to that if it's going to be
4 in there, then it's going to have to be defined or it's
5 going to have to reference some other authoritative
6 definition that already exists as to what material
7 weakness is.

8 BRIAN CALLAGHAN: A real quick Google, I can
9 see where the Department of Interior, when a tribe is
10 looking for self-governance, would be denied based on a
11 material finding. So apparently there is some leading
12 definition towards that.

13 ROBERT FISHER: Okay. So what would you like
14 to do?

15 THOMAS WILSON: Well, I don't know. If 15 is
16 the answer, you know, it's fine. All I can say is that
17 if it's going to stay in as it is there --

18 ROBERT FISHER: Right.

19 THOMAS WILSON: -- it's got to be defined.

20 ROBERT FISHER: Kathi.

21 KATHI HAMEL: What about pulling out some of
22 the language that's in the guidance document and make
23 that part of the regulation, that material exceptions
24 are defined by the TGRA and internal audit and that
25 there is a process for investigation and resolution.

1 THOMAS WILSON: Yes and no.

2 KATHI HAMEL: Okay.

3 THOMAS WILSON: The yes is that, yes, the no is
4 that -- well, let me put it this way, I would think that
5 there needs to be then a third component to that
6 definition. It's not just between the TGRA and the
7 operation, the operators. But I think that on that
8 issue, that definition you would want to be in sync with
9 your public accounting firm as well because they're
10 going to come in and do -- part of their requirement is
11 they have to do a certain extent of these MICS
12 compliance audits to gain their satisfaction for their
13 opinion.

14 So they're going to rely on their standards as
15 to what materiality is regardless of what the TGRA and
16 the operators have come to a conclusion on, because
17 that's what they have to use. So I would suggest, then,
18 if that statement is in there, that a third party,
19 meaning that the -- whoever your public accounting firm
20 is, is at least involved in the conversation of -- about
21 what maybe is material or not, because we also get the
22 issue of, you know, some people may be qualified to
23 determine materiality in the way that it's determined
24 elsewhere and other people may not.

25 And the risk that you run, as Brian pointed out

1 is that, you get it wrong. Your public accounting firm
2 comes in, does their external audit, and they apply a
3 different standard than you've applied. And the reality
4 is, their audited financial statements carry more weight
5 than the internal audit or TGRA's standard that may be
6 applied to that same thing, and so they're going to
7 trump just by virtue of the opinion that they have to
8 issue whatever the local definition is, you know, for
9 lack of a better term, might be.

10 So I just think there are some areas where
11 you -- we deferred already to GAAP, and if we're
12 deferring to GAP, then I would think that this
13 definition of materiality should fall along the same
14 lines of what is used in GAAP, what's likely is SAS 115
15 or something like that. It's just an area that could
16 have very negative sequences if you get it wrong.

17 ROBERT FISHER: Okay. So while you were
18 talking I kind of snuck that in to see if that would do
19 it. Do you want to reference GAAP in there?

20 MIA TAHDOOAHNIPPAH: It kind of already is in
21 the earlier section, but, Tom, I kind of disagree
22 because --

23 ROBERT FISHER: Mia, your mike.

24 MIA TAHDOOAHNIPPAH: Oh. I kind of disagree,
25 you know, what if you change a piece of paper and you

1 just can't be prepared for everybody's different
2 interpretation.

3 THOMAS WILSON: Well, and that's saying there
4 is a different interpretation. You know, in your public
5 accounting firms this is a defined meaning. So material
6 exception, material weakness is defined, and universally
7 in the U.S. everybody uses public accounting firms. All
8 follow that same guidance as to what it is. For that
9 same reason -- because firms change all the time and you
10 don't want to have one firm have one interpretation,
11 another firm have a different, because your financial
12 statements could swing in terms of that.

13 So that's why there's a standard definition
14 about what is a material weakness, how many material
15 weaknesses become a significant deficiency and these
16 sort of things, so it's a well-defined process in the
17 public accounting world. And that's where I'm saying,
18 you know, does an individual paper want to buck all of
19 that definition that already exists out there.

20 And, granted, most of the definition of
21 material weakness centers around what impacts something
22 we have on the financial statements. So if that control
23 broke, what impact would it have on the financial
24 statements? It's only material if it's going to have a
25 certain level of impact on the financial statements, but

1 a number of what we would call nonmaterial weaknesses
2 combined could become a material weakness in --
3 combined, that you have a number of controls that are
4 not functioning as designed, and in totality -- well,
5 each control by itself is not material. In totality,
6 all of those controls together rise to the occasion of a
7 material weakness. So I just emphasized again that this
8 term is one term that has very specific meaning in the
9 world, and I don't know that you want to adopt something
10 other than what the generally accepted meaning of
11 material weakness is in the accounting world.

12 MIA TAHDOOAHNIPPAH: On page six, at conflicts
13 and standard, it says that the -- describes, you know,
14 whether you use GAAP or FASB, you choose those standards
15 and then when there's a conflict, the external standards
16 prevail.

17 REST WEST: That's on the AUP section. I mean
18 the annual audits. That's what I call AUP.

19 KATHI HAMEL: It's also in the regulation.

20 THOMAS WILSON: I would point out, when you say
21 incorporated external standards, I mean, I don't know
22 that it's implicitly clear, though, that in TGRA,
23 because that implies then that if you've adopted the
24 external standards, that rule applies, but if you
25 haven't adopted that, then that rule wouldn't apply.

1 And I guess it's just this thing, that if we're
2 going to use GAAP, then we either use GAAP or we don't
3 when it comes to these kind of things. And again, I'll
4 just say that I think there are some areas where if
5 you're adopting GAAP, from my perspective, you're
6 inherently adopting these definitions that are used in
7 GAP and used to determine compliance from that
8 standpoint.

9 Now, that's how I interpret it and that's how
10 we interpret it at our tribe that we follow the
11 definition in GAAP when it comes to these kinds of
12 issues, as to what is material and not because
13 management easily agrees to that because they're held to
14 that standard on the financial audit side anyhow. But,
15 you know, if I were to come up with a different
16 definition of materiality as to TGRA that would be in
17 conflict with GAAP, I would probably be doing a
18 disservice in terms of getting out of sync with what my
19 external auditors are opining on internally and what we
20 should be opining on internally.

21 ROBERT FISHER: So, Tom, does this get at what
22 you're saying, or is there some other way to express?
23 (Indicating on overhead display.)

24 THOMAS WILSON: Well, I think that if the
25 external auditors are involved in that conversation that

1 you're going to end up -- yes. I mean, I can't
2 envision, if I had a conversation with our external
3 auditors, that they're going to tell me anything
4 different than as long as your definition agrees with
5 this, then, yes, we're fine with it. I mean, I just
6 don't envision a situation where they would give advice
7 that the term should be defined any differently than how
8 it's currently defined.

9 ROBIN LASH: I was just making the comment, I
10 don't really think that management should be involved in
11 coming up with this definition because that was Tom's
12 issue in the first place, that he and management always
13 are arguing about what's material. Perhaps it should be
14 that just the TGRA and the external auditors coming up
15 with a definition of what's material.

16 MATTHEW MORGAN: You say you want it defined by
17 TGRA, but do you still want management to be involved in
18 the conversation?

19 ROBERT FISHER: So like that, you mean?

20 MIA TAHDOOAHNIPPAH: What if you said something
21 like material exceptions are defined by TGRA and in line
22 with the particular accounting standards adopted and
23 investigated and resolved with results documented?

24 ROBERT FISHER: Okay. Hold on.

25 THOMAS WILSON: Well, just to answer the

1 question on the management piece, I never have issue
2 with consulting management in getting their opinion on
3 something. But if the regulation is worded as such that
4 management believes that they have an equal vote, then
5 that's a problem.

6 MATTHEW MORGAN: I would not advocate -- I
7 mean, whether they're equal or not, I guess, depends on
8 how your local relationship works, but I would have an
9 issue with regulators, you know, making decisions in a
10 vacuum. Just like you want to talk to your external
11 auditors, I would think you want to talk to your
12 operations folks to make sure they're on board and
13 everything (inaudible) it seems to be, you know, a
14 discussion that needs -- that all parties at the table.

15 Now, who has that ultimate decision-making
16 authority, you know, it really rests with the tribes and
17 whoever they define as the decision-maker in this
18 process. But I do believe it's important that we do --
19 if within the guidance documents we do make sure that
20 management has a role in this discussion somewhere.

21 ROBERT FISHER: Okay. So we have actually two
22 formulations here. The first one, that incorporates
23 what Mia suggested, and this one has consultation with
24 management and the external public accounting firms.

25 So we'll go to Leo and then Kathi.

1 Welcome, Leo.

2 LEO CULLOO: Thank you. I believe management
3 should have some role in this as far as defining
4 material exceptions, what is consultation, like that,
5 because we have to respond to these material exceptions.
6 So it's really important to know the process and what
7 basis you're using to define what a material exception
8 is. And I've seen cases where, in operations, really
9 accounting staff is much more knowledgeable than the
10 TGRA. So I think management should always at least have
11 a role as a consultant with TGRA in defining what a
12 material exception is.

13 ROBERT FISHER: Okay. Kathi.

14 KATHI HAMEL: I also think management may know
15 what the other compensated controls are that would then
16 determine that it wasn't even a material exception. So
17 I think it's real important that management be involved
18 in the definition.

19 ROBERT FISHER: Okay. So we have two
20 formulations here. You could combine them or you can
21 consider them separately. So you could take that and
22 put that right here, or you can --

23 MIA TAHDOOAHNIPPAH: (Inaudible) to what we're
24 saying.

25 ROBERT FISHER: Well, so what would you do?

1 MIA TAHDOOAHNIPPAH: I don't know. I don't
2 think they're any better than what's in here, in my
3 honest opinion.

4 THOMAS WILSON: From my perspective, I
5 personally like number two because it still defines the
6 TGRA as the ultimate decider of that. It includes
7 consultation with management, the external auditors to
8 come to that definition, and then addresses that if
9 there's a process in place that all material exceptions
10 be investigated and resolved with results documented.
11 So number two works for me, personally.

12 ROBERT FISHER: So what we set out to do was to
13 figure out a way to capture in some way how material
14 exceptions are defined and whether we put in a specific
15 definition, or we talked about a specific -- the
16 possibility of a specific definition and we talked about
17 bringing the piece of the guidance over into the
18 regulation, which is that it's defined by the TGRA,
19 that's how we got to the -- in essence, both of these
20 formulations.

21 So, Mia, what's the concern that you have that
22 we're not getting at?

23 (No audible response.)

24 Okay. So anybody have any other questions or
25 comments on this? So do you want to test it? Yes? So

1 just to be -- let's go back and deal with this as one
2 and two. So what's your preference, do you want to test
3 number one first or number two?

4 DANIEL MCGHEE: Two.

5 ROBERT FISHER: Number two? Two?

6 Okay. So if you support making this change to
7 what I believe is (f)(6), substituting the language
8 that's highlighted above for (f)(6), raise your hand.

9 Okay. So that didn't get everybody. So if
10 you're willing to stand aside with respect to this,
11 raise your hand.

12 JASON RAMOS: I'm going to stand aside.

13 ROBERT FISHER: Okay. So that means it's good.
14 We're there. Okay. So just bear with me while I -- so
15 what's the other one, what were you going do say, Kathi?

16 KATHI HAMEL: Because we've changed --
17 potentially changed the regulation, the guidance
18 document will need some review because the guidance
19 document says the internal auditors should coordinate
20 with management and TGRA to determine if that's a
21 definition of material exception for (inaudible). And
22 we didn't include internal audit in the regulations.

23 ROBERT FISHER: Okay. Well, that took us a
24 while. It was good work. We found a resolution. Does
25 anybody have any exceptions? That's kind of an

1 accounting joke.

2 REST WEST: Material exception or --

3 ROBERT FISHER: I don't know. That's what I
4 was going to check.

5 Okay, Rest, back to you.

6 REST WEST: Since the TGWG proposes (inaudible)
7 general content requirements for the reports, does
8 that -- does the committee feel like that provides
9 enough guidance?

10 ROBERT FISHER: Oh, you're right here on page
11 seven; right?

12 REST WEST: Yeah.

13 ROBERT FISHER: There, yeah.

14 REST WEST: Under report.

15 ROBERT FISHER: Yes.

16 REST WEST: To those performing the audits
17 increase the risk, which the (inaudible) so basically
18 that's what my question is.

19 ROBERT FISHER: The question is, does it
20 increase the risk because they deleted the report
21 requirement.

22 REST WEST: The contents of the reports.

23 ROBERT FISHER: Contents of the reports. And
24 are you looking for something other than a yes or no?

25 REST WEST: Anything.

1 ROBERT FISHER: Anything. Kathi?

2 KATHI HAMEL: I think this is the area that I
3 talked about earlier this morning in the guidance
4 document, and I saw this and I can't find it. That it
5 has to be prepared -- I'm sorry. The reports
6 documenting audit reports are maintained and made
7 available to the commission. Pursuant to 25 USC.

8 ROBERT FISHER: What are you referencing?

9 KATHI HAMEL: Guidance document on internal
10 audit foir.

11 ROBERT FISHER: Internal audit four, which
12 would be page --

13 KATHI HAMEL: Page 13 on the bottom.

14 ROBERT FISHER: Page 13. Do you see where she
15 is, Rest?

16 REST WEST: Yes.

17 ROBERT FISHER: Okay.

18 KATHI HAMEL: And that's IGRA; right?

19 ROBERT FISHER: That statute reference there is
20 IGRA; right, that's what your saying?

21 ROBERT FISHER: Go ahead, Rest.

22 REST WEST: Counsel is researching that site.

23 ROBERT FISHER: Okay. So you want to take a
24 pause for a moment?

25 REST WEST: I mean, there's standard internal

1 audit literature for what (inaudible) internal auditor
2 what should be contained in the report. There's a lot
3 of literature in -- out there is what should be
4 contained in the reports.

5 ROBERT FISHER: You didn't hear what he said,
6 Kathi? He said there's a lot of literature that
7 explains what should be contained in the reports
8 including in the -- what was the reference to this
9 document?

10 REST WEST: It appears to me that this site,
11 this relates to the commission's ability to go in and
12 look at accounting reports and that they may be
13 available. It doesn't provide any indication what
14 should be contained in the internal audit reports.

15 ROBERT FISHER: Would it be helpful for me to
16 pull up that section on the screen?

17 Okay. I'm going to your Web site. Okay. What
18 are we looking at?

19 REST WEST: 2706(b).

20 ROBERT FISHER: 2706(b) starts right there. 1
21 through 4. 1 through 4, so it's -- I can't get it any
22 better.

23 Tom.

24 THOMAS WILSON: When we talk about report
25 contents and the NIGC concern, if I understand it, is

1 that not having that guidance increases the risk that
2 the reports will be less consistent, less uniform and
3 less meaningful to the users. That's only applicable
4 from tribe to tribe.

5 I mean, obviously whatever the report looks
6 like within one tribe works for them, but from a federal
7 standpoint, what I hear you saying is that I need to
8 have all of those reports similar and look alike,
9 because, remember, that I as a tribe, I don't care what
10 Kathi's reports look like. It's meaningless to me. I'm
11 concerned what my reports look like and what they
12 contain in that.

13 So from an NIGC perspective, it appears that
14 the concern is that you may have issue with the fact
15 that reports look different and contain different things
16 potentially from one tribe to another, and that sort of
17 gets to the heart of the whole sovereignty thing that,
18 well, you know, my records contain this type of
19 information and this is where we get into trouble
20 with -- without adopting standards because -- I'll give
21 you a very real work example.

22 My tribe operates according to Institute of
23 Internal Auditors standards for conducting their audits.
24 The state of Arizona does not. In fact, they have
25 adopted no auditing standards. The issue that we run

1 into frequently is that I take exception with their way
2 of auditing because they don't follow any standards
3 and -- but it's their audit and, you know, they're
4 allowed to do however they audit to see fit.

5 So I guess the point that I'm trying to make is
6 that, if -- when you try to define that certain things
7 need to be contained in an audit without adopting
8 standards, then you're really not -- you're sort of
9 doing a disservice, because unless you've adopted the
10 standards, there is no requirement that reports have to
11 look a certain way, that they have to contain certain
12 information, whatnot, and I think that's why in the MICS
13 it is always said that, you know, it's a good idea to
14 adopt the IA standards or some similar standards but
15 it's not required.

16 So again, I get concerned that the issue that's
17 raised by the NIGC is really an issue for you guys in
18 terms of going from tribe to tribe. There may not be
19 consistency in the way the reports are put together or
20 the elements of the report, what they contain, but that
21 may not necessarily be relevant within a tribe. So I
22 don't know if I'm understanding the concern, you know,
23 the way I have explained it or not.

24 DANIEL LITTLE: Tom, I don't see that as us
25 asking for reports to look alike. It's just minimum

1 content requirements, that's -- how you put those
2 together is -- we're not asking for a defined report
3 requirement the way they look. It's just content is the
4 question that Rest is raising.

5 REST WEST: And maybe in the guidance we could
6 just say that the standards -- it's recommended in the
7 standards, the IA standards for the audit reports,
8 the -- it's recommended that they review those or follow
9 those or whatever, something that provides some guidance
10 to the internal audit departments out there that may not
11 even be familiar with IA but are out there trying to do
12 internal audits, and it's the basic things like the
13 scopes, the objectives, and findings, the management
14 responses, whatever IA recommends be included in the
15 reports.

16 ROBERT FISHER: Kathi.

17 KATHI HAMEL: The guidance document (I),
18 internal audit, page 13 of 15.

19 ROBERT FISHER: Yes.

20 KATHI HAMEL: Number one says, "Best practice
21 suggests the internal audit function be performed in
22 accordance with the professional practices for any work
23 established by the Institute of Internal Auditors."

24 Does that meet the objective?

25 ROBERT FISHER: Does that get at what you were

1 saying, Rest?

2 REST WEST: Yes.

3 ROBERT FISHER: Okay. What's next?

4 REST WEST: Next is the number three of the
5 fours in annual audits. Section three, annual audits.
6 It's a 10-page document. And a little background on
7 this: This has always been covered under the --
8 included in the 542 or 543, if you will, sections of the
9 MICS. Basically, normally known as CPA testing,
10 commonly referred to as the AUP reports or agreed-upon
11 procedures. And this is another area that was moved
12 over to this new TGWG section called, "what are the
13 minimum internal codes for audit and accounting?

14 Personally I don't think it belongs here, but I
15 think I already commented on that. One thing we talked
16 about earlier I think in either Rapid City or
17 (inaudible) was, the title of the new section is called
18 "annual audits," it's very confusing. It could be
19 confusing to someone who is not experienced to mean that
20 it indicates the external audit, CPA audits that are
21 required on the financial statements. Of course, if you
22 look at the body of the proposal, it doesn't speak to
23 that, but it's a confusing title to me.

24 ROBERT FISHER: Do you have a suggestion for
25 what would speak to you better than annual audits?

1 REST WEST: CPA testing or AUP as well -- not
2 AUP, but maybe the original title, CPA testing.

3 ROBERT FISHER: CPA testing, okay. So you want
4 them to respond back on the title?

5 REST WEST: Just general. Maybe why it was
6 pulled into the section, again, for those of us -- those
7 in the audience, and Leo was not here yesterday. We
8 want to understand the reasoning.

9 ROBERT FISHER: Okay. So Rest's request is for
10 an explanation of how this section was pulled into the
11 audit and accounting section and if there's any feedback
12 on what he said with respect to the title.

13 KATHI HAMEL: Yesterday, I'm sorry.

14 ROBERT FISHER: That's the wrong order. That's
15 okay, though. Go ahead. Because we knew that you were
16 going to actually be the one that was going to explain
17 it.

18 KATHI HAMEL: I'm trying to remember what I
19 said yesterday, so forgive me.

20 ROBERT FISHER: We could ask Denise.

21 KATHI HAMEL: The TGWG identified all of the
22 sections throughout the proposed regulations that had to
23 do with accounting, used to be called revenue audit,
24 internal audits and external audits, and whether the
25 external auditors are performing agreed-upon procedures

1 or MICS compliance audits. We felt all of those
2 functions were related in some fashion, and our
3 suggestion was to pull the agreed-upon procedures in the
4 CPA audit out of the 5433 into this new section. Our
5 experiences have been that CPA audits -- or agreed-upon
6 procedures audit, inevitably start in accounting. They
7 don't start -- that's just the foundation -- or with
8 internal audits, so that's why we suggested pulling
9 those pieces out of 543.3.

10 ROBERT FISHER: Do you have any comments with
11 respect to the title?

12 KATHI HAMEL: No. Personally, it could be
13 annual processes. It's not all CPA, so just saying CPA
14 audits may be too narrow. So it talks about the
15 reporting that's required for financial audits and
16 submission to the NIGC. So it could say annually, I
17 mean, I don't think that's as important as to contents
18 of the section.

19 ROBERT FISHER: Okay. That would bring it back
20 to you, Rest.

21 REST WEST: Well, I think "audits" is probably
22 a bad term. The proposed TGWG standards describe it as
23 an assessment of whether the gaming operation as applied
24 for the MICS, TICS and/or the SICS. Audits normally
25 result in the CPA rendering an opinion on whatever

1 they're auditing, generally rendering an opinion on the
2 fairness and the accuracy of the financial statements.
3 So I think the guidance documents also indicate that the
4 CPA is actually performing an assessment, they're not
5 doing an audit, so it's kind of a terminology thing, and
6 all this work is done by the CPA.

7 I don't know why it's deemed as originating in
8 the accounting department because the CPA comes in and
9 does their own agreed-upon procedures and engagements
10 and then issues their report based on their processes.

11 ROBERT FISHER: Okay. Well, what's next on
12 your list?

13 REST WEST: I spoke to my comments on the top
14 of page nine under "management knowledge," I kind of
15 find it interesting that we would need to -- or
16 indicating standards that management or some compliance
17 step that suggests that management should have a basic
18 understanding of the procedures of the CPA should be
19 performing in the engagement -- I'm reading from the
20 guidance now.

21 ROBERT FISHER: Where, which page?

22 REST WEST: Page 14 of the guidance.

23 ROBERT FISHER: Okay.

24 REST WEST: It's kind of surprising to me that
25 that type of -- you know, if you don't have a -- if

1 management doesn't already have a basic understanding of
2 the procedure that the CPA should be performing and
3 engaging, so maybe there should be some management
4 training involved. It's kind of a pretty basic thing
5 that I think management should be aware of. Also, for
6 standards to be effective, it must be enforceable. I
7 don't know how that would ask the TAC how would they
8 determine to ensure that management is compliant with
9 this guidance offered in the -- this section.

10 ROBERT FISHER: Tom.

11 THOMAS WILSON: Rest, I just want to go back to
12 the statement on the guidance document about best
13 practice suggests that management understand the
14 procedures. I'm not understanding your comment in the
15 context that, are you just making a statement that
16 management should have that understanding, and
17 therefore, saying it is the guidance that is redundant
18 or is it being in the -- in other words, you don't have
19 a problem with that statement in the guidance or you do?

20 REST WEST: I guess I don't have a -- it's just
21 surprising to me that something like that would be
22 included. It's also, like our general manager
23 suggested, that a general manager should be able to take
24 a look at a gaming machine statistical report and
25 understand that. I mean, that seems to be pretty

1 obvious that if your general manager can't look at
2 statical reports and understand them and have a good
3 knowledge of them, it's surprising that -- you know, I
4 would be surprised to see that in the gaming industry
5 section or some other section, internal controls
6 documents.

7 ROBERT FISHER: Okay. Go ahead, Tom.

8 THOMAS WILSON: So, again, you're not against
9 the advice. I just want to be clear, that because it
10 says it in there, that you're not advocating that it
11 shouldn't say that at all. You're just saying that
12 there's an implication that that shouldn't even need to
13 be said.

14 REST WEST: Yes. Although, I know general
15 managers out there that can't read a gaming machine
16 statical report and probably don't have a good
17 understanding of -- or they probably have a poor
18 understanding of what the CPA performs -- in performing
19 in the context of an AUP engagement. So I know they
20 exist out there, but it just kind of surprised me to see
21 that in the document. Maybe there should be other
22 statements like that throughout the guidance.

23 ROBERT FISHER: Kathi.

24 KATHI HAMEL: Rest, I agree with you about the
25 ability to test the regulation, and maybe the regulation

1 should be reworded that was there a meeting between
2 management and the CPA during the agreed-upon procedures
3 audit.

4 ROBERT FISHER: Can you say that again, Kathi?
5 I think I distracted him.

6 KATHI HAMEL: I agree with you on the
7 regulation, Rest. The regulation is written in such a
8 fashion that it can't be tested, and now I'm looking for
9 it so bear with me. G, it's annual audits three, this
10 regulation is reworded that -- so that it can be tested
11 in such a fashion -- I'm not saying this is the right
12 language, but was there, you know, meetings between
13 management and a CPA representative? Because then in
14 the guidance document we try to give enough information
15 to the operations that these are the kinds of questions
16 that should be asked by the CPA of management.

17 ROBERT FISHER: So were you suggesting adding
18 something into this part of the regulation?

19 KATHI HAMEL: I was suggesting to change the
20 language in such a fashion that, was there discussions
21 between management and the CPA during the agreed-upon
22 procedures process in the regulation?

23 THOMAS WILSON: So what happens if there
24 wasn't?

25 KATHI HAMEL: Well, can it be tested, that was

1 the question. That there should be discussion between
2 management and the CPA during the agreed-upon
3 procedures.

4 THOMAS WILSON: On number three up there.

5 ROBERT FISHER: Yes.

6 THOMAS WILSON: And maybe I'm not seeing it in
7 total context, but require management to have sufficient
8 knowledge and understanding of the purpose, nature and
9 scope of the agreed-upon procedures, how do you test
10 that?

11 REST WEST: You give them a written.

12 THOMAS WILSON: I'm just -- I'm looking at that
13 from a practicality standpoint. Part of the process is
14 that management is required under the regulation to have
15 sufficient knowledge. I'm not sure I -- I understand
16 that term "required" as in the context of -- that
17 implies, then, that if there's, you know, I have to
18 opine on that somehow that you have sufficient
19 knowledge.

20 ROBERT FISHER: Go ahead, Brian.

21 BRIAN CALLAGHAN: I think from the language
22 perspective of this language support to primarily the
23 external auditors. Speaking from experience, you can go
24 to an engagement and the client is not prepared. You
25 have to have management buying in on this thing, and if

1 they're not prepared, then the auditor needs to have
2 this discussion with management maybe to understand
3 what's being asked for and why, rather than just being a
4 Q and A. It's the oversight and the commitment by
5 management to ensure that these are -- in my view, that
6 these are taken care of.

7 THOMAS WILSON: So, in other words, what you're
8 saying is that it's incumbent on the CPA terms. If
9 management doesn't have sufficient knowledge, they then
10 have to bring them up to a level of sufficient knowledge
11 in order to affirmatively answer that question,
12 basically.

13 BRIAN CALLAGHAN: Agree to hold their feet to
14 the fire.

15 ROBERT FISHER: So go ahead, Steve.

16 STEVE GARVIN: So are we looking for wording
17 regarding, like, an entrance conference?

18 BRIAN CALLAGHAN: This is a good sentence. In
19 order to even start the engagement, I think this is
20 beneficial to the auditors. Again, it's the idea. You
21 know, there's an echo to this, is listening to Rest when
22 he goes into some of these newly formed or smaller
23 operations. You may find it where some of us put into a
24 place that it doesn't have any experience or knowledge
25 based on this and, you know, has enough hold. Again,

1 hold their feet to the fire and bring them up and let
2 them know that there is a requirement in some way, shape
3 or form through a side-agreement assurance consultation
4 with the accounting firm to bring them up to that, so I
5 see it as beneficial.

6 ROBERT FISHER: And, Tom, are you okay with the
7 way it is or you're still questioning it?

8 THOMAS WILSON: Well, in context to how Brian
9 has explained it, yes, and I mean, this could actually
10 be a finding that management is not sufficiently aware
11 of the process to be effective, so, yes, in that
12 context, yes.

13 ROBERT FISHER: Okay. So then --

14 LEO CULLOO: Well, I don't think you can test
15 that. I was going to recommend and say management
16 should have sufficient knowledge, but, again, I guess
17 you can't test that either. But I think it requires a
18 more definitive term than "should."

19 ROBERT FISHER: I would say so, given how many
20 times the NIGC made a comment about the word "should."

21 Okay. So, Kathi, back to you because you had
22 talked about potentially making a change in here. So
23 are you still considering that, or is this -- you think
24 this works as is?

25 KATHI HAMEL: I think Leo's recommendation is a

1 good change to this. Instead of starting the sentence
2 with "require management," that it say "management
3 should have sufficient knowledge." And the way you test
4 it is through the process that management went through
5 with the CPAs during the (inaudible) process.

6 ROBERT FISHER: All right.

7 DANIEL MCGHEE: This is in the regulation?

8 ROBERT FISHER: That is in the regulation,
9 that's up on the screen, yeah. Can you -- if you have a
10 question, you've got to put the mike on.

11 DANIEL MCGHEE: I was just wondering, is it
12 just such a vague thing for a regulation to say
13 management should for a rule? I just have a concern
14 about that.

15 ROBERT FISHER: That might go too far.

16 STEVE GARVIN: Once again, wouldn't it be
17 helpful perhaps management should participate in an
18 entrance conference, exit conference, thereby ensuring
19 their understanding of the purpose that would show that,
20 wouldn't it?

21 BRIAN CALLAGHAN: To be clear, by management it
22 could be the CFO, it could be the controller, someone
23 who is empowered to do that. And it's an imperfect
24 world. Management should have knowledge because, again,
25 speaking from experience, I recall one instance where it

1 was you thought you were doing everything correctly but
2 it still related to internal findings; you should have
3 known it.

4 ROBERT FISHER: I don't know if that works.
5 That's the word you -- puts the tiers in there.

6 MATTHEW MORGAN: Are you looking for some type
7 of determination on the knowledge base of management, or
8 are you only looking to make sure that they have a part
9 of the discussion or participate and have notice of
10 what's going to happen? There's two different purposes,
11 you know. Notification is one thing, you can test is
12 notification. If you just want to require their
13 presence or are you revising documents, but if you're
14 looking to require some type of knowledge base, that's a
15 whole different type of requirement.

16 DANIEL MCGHEE: I mean, wouldn't you say
17 management shall be aware of knowledge and understanding
18 of the purpose, nature and scope of the agreed-upon
19 procedures? I mean, I was thinking, like Matthew, that
20 it's not about how intelligent they are or if it's about
21 making sure they know what's going on. So if you make
22 them aware of it, that they understand, then they can
23 provide the oversight.

24 ROBERT FISHER: Like that?

25 DANIEL MCGHEE: I mean, the first part is just

1 a different paragraph. I mean, I was just more --
2 should or shall, so it's just "the management shall be
3 aware of the purpose, nature and scope." However you
4 decide to do that is up to you. So, I mean, that being
5 there does not hurt it above. I'm just saying requiring
6 and all that stuff.

7 ROBERT FISHER: That's what you would do?

8 DANIEL MCGHEE: That's what I would do.

9 ROBERT FISHER: That's what you would do.

10 Okay.

11 So Tom and then Leo, your cards up.

12 THOMAS WILSON: Tom. I reserve time for Robin.

13 ROBERT FISHER: Robin.

14 ROBIN LASH: We're looking at the language
15 "management should be provided," and some of the other
16 language was stricken that would follow "sufficient."

17 ROBERT FISHER: So just tell me what you want
18 to do. I will go back here and do this.

19 ROBIN LASH: "Management should be provided
20 sufficient knowledge and understanding of the purpose,
21 nature and scope of the agreed-upon procedures."

22 ROBERT FISHER: So you would do this?

23 THOMAS WILSON: That philosophy would really
24 then kind of puts the ownership that the public
25 accounting firm has to ensure that management is

1 provided with this knowledge. Whether they have it or
2 not already, doesn't matter. Part of the process is to
3 walk management through here's what we're doing and why
4 and how and what we think the outcome is agreeing. And
5 so in that way, it's more instructive and less of a
6 getting hung up on if management's required or not. It
7 basically says you need to inform management of this
8 process and that they're engaged in this process.

9 ROBERT FISHER: Matthew.

10 MATTHEW MORGAN: My issue is sufficient
11 knowledge, providing sufficient knowledge, that's very
12 subjective. When do you meet that threshold? Either
13 you're requiring to give them documentation or that
14 notifies them of the purpose, nature and scope or you
15 don't. Now, whether that sufficient knowledge comes
16 along with that, that's a very subjective standard. So
17 we keep going back from objective and required versus
18 subjective and it's up to interpretation when it's met.

19 That was back to my question with (inaudible),
20 you know, is it notification? Is that the requirement,
21 that you're just giving management notification this is
22 what's going to take place, here's documents, here's the
23 purpose, here's the nature, here's the scope. You have
24 a letter in your hand that says I gave this and we sat
25 down and talked about it and this is what we're going to

1 do. But when you say sufficient knowledge, is that you
2 know, the provider of the information thought it was
3 sufficient or the receiver of the information thought it
4 was sufficient? That adds some subjectivity in there
5 that I don't know if you want or not.

6 ROBERT FISHER: Does that's get at it, what
7 you're saying?

8 DANIEL MCGHEE: "Sufficient" is the problem, I
9 think right, should be provided, purpose, nature and
10 scope.

11 BRIAN CALLAGHAN: We should be aware, though,
12 that there's going to an engagement letter and there's
13 going to be a process where the audit or this review is
14 going to be entered into -- is going to be a -- in the
15 contact between the audit firm and -- so right there, it
16 says right there they should have sufficient knowledge
17 that confirms that you have an engagement letter anyway
18 entered into by management.

19 THOMAS WILSON: What is the intent of this
20 section?

21 ROBERT FISHER: Good question, really good
22 question.

23 THOMAS WILSON: I'm not sure that we're
24 answering what is the intent of this section because I
25 think we could answer that if we knew the intent of the

1 section.

2 MATTHEW MORGAN: Well, in my world, what I've
3 always taken this to mean, again, as soon as you say
4 agreed-upon procedures, you're negotiating something
5 with your CPA firm. You want to make sure management
6 has a meaningful role in that negotiation. That's all
7 you're doing. So you're going to document, okay, we've
8 agreed-upon, here's the scope. This is what we're going
9 to do, here's kind of the time frame we're going to do
10 it again. This to me is all informational.
11 Notification. As one of my learned colleagues said,
12 that actually doing this takes less time than what our
13 discussion has.

14 ROBERT FISHER: All right. Well, that leads to
15 the NIGC.

16 DANIEL LITTLE: I just want to add to what
17 Matthew said, that this is so subjective and so
18 unenforceable that it's -- I don't know. It just should
19 be looked at a little better.

20 THOMAS WILSON: Is the question, then, just
21 that management must be provided an engagement letter
22 that outlines the purpose, nature and scope of the
23 agreed-upon procedures? I mean, the only thing that's
24 testable, if you're talking about that enforceable
25 testability then, did you provide this document and does

1 it cover these things?

2 MATTHEW MORGAN: For me, I think that it would
3 (inaudible). I agree with Steve where he was going, you
4 want to have an entrance meeting and exit meeting, that
5 gets to it. But, to me, I don't want to have this back
6 and forth directly. But, to me, the question is, does
7 it get there, kind of goes to that end of the table,
8 because for them, does that get there for you, is that
9 what the intent is?

10 ROBERT FISHER: Does that get at it? I don't
11 know. (Indicating on overhead display.)

12 DANIEL LITTLE: I think we would recommend kind
13 of that you should change the term "should" to "shall"
14 or "may."

15 ROBERT FISHER: I think "must" is the word
16 that's used throughout the thing. Michele.

17 MICHELE STACONA: Doesn't one, under
18 agreed-upon procedures, does that kind of say it?
19 Because you're going to get your letter from your CPA
20 about what they're going to do. I think we should just
21 delete number three, really.

22 ROBERT FISHER: Okay. Let's see if there's any
23 momentum to just get rid of it. So what do people think
24 of that idea?

25 THOMAS WILSON: Delete number three?

1 ROBERT FISHER: Yes, delete number three.

2 DANIEL MCGHEE: You should have stated that a
3 long time ago, just delete it.

4 ROBERT FISHER: Anybody want to talk in favor
5 of keeping it?

6 BRIAN CALLAGHAN: Robert, I go back to my
7 original -- on this, from a regulatory standpoint,
8 requires management to ensure that there is an outcome.

9 MATTHEW MORGAN: I agree with Brian. And the
10 point of having something about management is to make
11 sure they're on notice that they have to participate and
12 they're a stakeholder and, you know. But when we get
13 into specific language, it becomes very subjective on
14 what their level of knowledge is or, you know, whether
15 something is adequate or inadequate. Really you need
16 their buy-in to make sure you have a positive result at
17 the end of the day.

18 ROBERT FISHER: So what if -- does this get at
19 what you're saying? (Indicating on overhead display.)
20 No? Okay.

21 MIA TAHDOOAHNIPPAH: You guys (inaudible) have
22 more of an explanation of -- what the intent or the
23 meaning was. I'm not sure either but exactly -- what
24 exactly is it trying to say?

25 MATTHEW MORGAN: If we can take a short break,

1 I can probably get with some of the folks in the back
2 room.

3 ROBERT FISHER: That's just what I was going to
4 suggest. So why don't we take a 15-minute break and
5 come back a few minutes after 10, and hopefully we'll
6 have a suggestion for how to deal with this section.

7 So Matthew, can you confer and see if you can
8 come back with a proposal.

9 MATTHEW MORGAN: Yes.

10 ROBERT FISHER: Great. Thanks.

11 (Recess.)

12 ROBERT FISHER: So over the break we've had a
13 couple of different conversations, and we have two
14 suggestions for you, unless there's a modification of
15 this. One suggestion is to go back to something that
16 Michelle proposed, which is delete this section and put
17 it in the guidance; take it out of the regulation and
18 put it in the guidance. So that's option number one.

19 Option number two is what is currently up on
20 the screen in the red, which is to focus on the
21 information rather than the knowledge and understanding.
22 Okay. So let's get some feedback. What do people
23 think? Tom.

24 THOMAS WILSON: I'm going to propose even a
25 third option. That is on a note on the -- on your

1 document. No. No, no, no. You don't have to --

2 ROBERT FISHER: Okay.

3 THOMAS WILSON: Where it says, "Management must
4 be provided sufficient information describing the
5 purpose, nature and scope of the agreed-upon
6 procedures," period.

7 ROBERT FISHER: You would put the period right
8 there? Oh, nope. Right there.

9 THOMAS WILSON: Yes.

10 ROBERT FISHER: Okay. And what does that
11 accomplish?

12 THOMAS WILSON: Well, it accomplishes that,
13 because in the latter portion we talked about adequate
14 oversight, you know. The CPA firm is supposed to be
15 independent. So it's not that management is providing
16 oversight of them, which is what that sentence kind of
17 implies. You know, they're independent, they were
18 engaged. Those agreed-upon procedures are what
19 management and the firm agreed that here's the work that
20 we're going to do and here's what the end product is
21 going to consist of. So that's really what management's
22 involvement is in that process.

23 Now, inherent in that are opening conferences
24 and engagement letters that define things and things of
25 that, but the protection for the tribe needs to be that

1 the public accounting firm is providing this
2 sufficient -- or this information to management so that
3 they have enough to conclude upon that, yes, these
4 are -- this is what we need to do and accomplish.

5 ROBERT FISHER: Okay. Yeah, go ahead, Dan.

6 DANIEL LITTLE: Tom, I just have a follow-up
7 question.

8 Who hires the CPA generally?

9 THOMAS WILSON: It -- well, I can only -- I can
10 speak to our tribe. The firm is engaged by the tribal
11 counsel; in other words, tribal counsel is the final
12 authority as to the firm it's going to engage. So
13 typically what happens is the gaming facility operators
14 will present to tribal counsel perhaps one or two
15 different contracts saying here's a firm we would like
16 to use. The tribal counsel is the one who actually
17 hires the firm or engages the firm, but then management
18 is the one who is signing and agreeing to the
19 agreed-upon procedures and things at that level.

20 ROBERT FISHER: Okay. Daniel and then Kathi.
21 Okay. Back to you, Dan.

22 DANIEL LITTLE: Okay. So how I understand it,
23 actually, it seems like it's kind of a little more
24 critical that management needs to understand what
25 they're -- what they need to hire a CPA for. They're

1 the ultimate -- because I think with the -- at the
2 direction of the counsel, they're going to be hiring the
3 CPA. So they need a good understanding of what the CPA
4 is supposed to be doing, what they're supposed to be
5 testing for. So that's kind of what I'm seeing the need
6 for that is, whether they do it in a guidance or through
7 regulation. Management needs to be well versed in what
8 the CPA needs to be testing for, what they're going to
9 be doing. So there's kind of, in my opinion, a bigger
10 need or a critical need for management to have a good
11 understanding of what the CPA does -- CPA should be
12 doing.

13 ROBERT FISHER: Okay.

14 REST WEST: Also, in some cases I think the
15 TGRA may engage the CPA firms or there may be some kind
16 of business committee or something, so there may be
17 someone besides gaming operations and management itself
18 that engages the CPA firm.

19 ROBERT FISHER: Okay. So Matt, you're in
20 response to this. Go ahead.

21 MATTHEW MORGAN: I just want to make sure that,
22 Dan, it's clear. You know, it kind of depends upon your
23 tribe. Sometimes it's taken care of through your gaming
24 ordinance but sometimes not necessarily; it's taken care
25 of in some other form of who gets to engage the CPA in

1 the -- you know, negotiate that agree upon procedure.
2 Sometimes it is tribal counsel. Sometimes it may be the
3 chief executive. Sometimes it may be the TGRA.
4 Sometimes it may be the audit committee. Sometimes it
5 may be the gaming operations. But I will agree with
6 your statement that management is going to play a role
7 in that, an important role, but I want to make sure, you
8 know, it kind of depends on how that happens.

9 ROBERT FISHER: Okay. So Daniel, and your card
10 keeps falling over. So Daniel, Kathi and then Jason.

11 DANIEL MCGHEE: I mean, despite what we're all
12 saying here, either one of those are going to work for
13 me. Only one I find a little subjective is the whole
14 sufficient information part because, I mean, at the end
15 of the day it just says "management must be provided the
16 purpose, nature and scope with the agreed-upon
17 procedures."

18 "Sufficient information" is subjective
19 depending on how much he thinks or she does. So I think
20 we would say the same thing without taking out the whole
21 "sufficient information" and say "management must be
22 provided the purpose, nature and scope of the
23 agreed-upon procedures" in order to do whatever it does.

24 ROBERT FISHER: So you would do that?

25 (Indicating on overhead display.)

1 DANIEL MCGHEE: Yes, because sufficient, it
2 does go back to sufficient clarity and sufficient --

3 ROBERT FISHER: Right.

4 DANIEL MCGHEE: You know, but as far as the
5 other two, it's just I think we're over-thinking it. I
6 mean, either one of these work. Either one is going to
7 accomplish it at the end of the day, so it's -- I vote
8 for one, two and three.

9 ROBERT FISHER: Okay. Kathi.

10 KATHI HAMEL: I have a recommendation for the
11 language. As you look at this section, there isn't the
12 lead-in to an annual audits like there are in other
13 sections that say, "Controls shall be established to,"
14 so my suggestion is that the regulation say something to
15 the effect of, "If a procedure must be established to
16 provide management sufficient knowledge and
17 understanding," which then gives the testability.

18 ROBERT FISHER: Okay. Hold on one second. Say
19 that again.

20 KATHI HAMEL: Must be established to provide
21 management --

22 MR FISHER: Yes.

23 KATHI HAMEL: -- sufficient knowledge --

24 ROBERT FISHER: Yes.

25 KATHI HAMEL: -- and understanding --

1 ROBERT FISHER: Yes.

2 KATHI HAMEL: -- to participate in the
3 agreed-upon procedures process --

4 ROBERT FISHER: Yes.

5 KATHI HAMEL: -- to ensure a meaningful and
6 useful outcome.

7 ROBERT FISHER: Okay.

8 KATHI HAMEL: And I don't know how you lead
9 into this, because that's kind of along sentence, but it
10 should at a minimum include entrance and exit
11 interviews.

12 ROBERT FISHER: Interviews -- is that what you
13 said?

14 KATHI HAMEL: Yes.

15 ROBERT FISHER: Okay. Jason.

16 JASON RAMOS: I like the option number four
17 that Kathi just came up with a little better. My only
18 concern was on option two where there was the discussion
19 about management providing adequate oversight and my
20 fear would be that it would be some management companies
21 who would interpret that more broadly in meaning that
22 they derive some other power from that section, so I
23 just wanted to caution that.

24 ROBERT FISHER: Okay. Michele.

25 MICHELE STACONA: I'm going to go back to

1 making this a little bit more simple. I think we're
2 really overanalyzing this. If most of us seen a typical
3 engagement letter, it covers everything you want to talk
4 about that we don't need in a reg. It will tell you
5 exactly what a CPA is going to do, what it expects from
6 management, and then the report that it is going to
7 issue. So I think we're getting way beyond the realm
8 and making this more difficult.

9 ROBERT FISHER: So how would you simplify it?

10 MICHELE STACONA: Like I say, get rid of it and
11 put it in the guidance. I mean, seriously, how many of
12 us have looked at engagement letters? It tells you
13 everything that you're trying to ask for right there,
14 which is covered in number one.

15 ROBERT FISHER: Okay. We have a couple of
16 different options on the table, and the most recent of
17 which was to get rid of this section since we spent a
18 lot of time trying to figure out what this section is
19 trying to get at, figure out how to express it. We have
20 three different options for how to express it. So we
21 have to figure out a way to narrow down these options
22 and figure out what you want to do so we can move ahead.

23 In particular, we need to switch to the
24 surveillance topic, because Mike is going to have to
25 leave at some point this morning and we want the make

1 sure we cover that issue before he goes. So one way to
2 do this is to test the idea of getting rid of it or
3 leaving it in. And then if you decide to leave it in,
4 then what should it look like. Another -- so we could
5 do that or we could -- you could focus on each one of
6 these one at a time and just see who supports what.
7 What's your preference?

8 THOMAS WILSON: Let's start with the first one
9 you said, which is to determine whether we're going to
10 keep it or not.

11 MATTHEW MORGAN: Well, it's not determine
12 whether we're going to keep it; it's whether we're going
13 to keep it in the reg; right?

14 ROBERT FISHER: Yes, keep it in the reg. Yes,
15 so this is really to be -- the suggestion is to delete
16 this provision from the regulation and make sure it's
17 covered in the guidance. Okay.

18 THOMAS WILSON: Before we go, could you scroll
19 back up to number one?

20 ROBERT FISHER: So this right here, you mean?

21 THOMAS WILSON: No. So you're at number three.
22 Scroll up.

23 ROBERT FISHER: Oh, to number one, yeah.

24 Kathi, did you want to say something?

25 KATHI HAMEL: I agree with Michele. It may

1 work because if you look at the flow of the guidance
2 document, the section is J, annual audit, one is
3 agreed-upon procedures. Romanette i says, "The CPA must
4 be engaged," and then Romanette ii then talks about
5 management's responsibility. So maybe it gives enough
6 guidance without having a regulation, and then it
7 answers Rest's question on how you test.

8 ROBERT FISHER: Okay. Should we check to see
9 if there's support for removing that provision from the
10 regulation and moving it into the guidance? So let's
11 check that. So we're checking now on option number one.
12 So if you support option number one, raise your hand.
13 Well, that made it. That's a long way around getting
14 there, and that made it. Okay.

15 KATHI HAMEL: Thank you, Michelle.

16 ROBERT FISHER: Yes. So bear with me one
17 second while I do my little capturing here.

18 Okay. I'm ready. All right. So let's put
19 aside accounting and auditing for a second. And I
20 checked with Rest. We still have one more section to
21 work through in there. So let's put that aside and --

22 REST WEST: Actually, I've got one more comment
23 on it, but I can comment on that after we do something
24 else.

25 ROBERT FISHER: Okay. All right. So let's do

1 that. Let's just put auditing and accounting aside for
2 the moment and go back to the issue that, Tom, you said
3 you wanted to raise on surveillance and ask -- we're
4 going to ask Mike to come back up to the table; right?

5 THOMAS WILSON: Sure.

6 ROBERT FISHER: Okay. So, Tom, do you want to
7 explain what the issue is?

8 THOMAS WILSON: Well, Robert, just to test
9 back, there's a question about we agreed to move it to
10 the guidance, but there's a question as to what is "it,"
11 what is it that we're moving to the guidance?

12 ROBERT FISHER: Yeah, it's this right here.
13 What is it that we actually -- yes, it's this, so maybe
14 we need to go back to that. Do you want to do that?
15 Let's just do the surveillance thing and then we'll
16 return back. So what is it that you want to express in
17 the guidance?

18 THOMAS WILSON: So in the surveillance
19 regulation, there -- and my trustee on page five of 14
20 on 543.23.

21 KATHI HAMEL: Section N.

22 DANIEL LITTLE: Is that guidance document?

23 THOMAS WILSON: There's on item C, number two,
24 where it talks about reporting retention.

25 REST WEST: What page, I'm sorry?

1 THOMAS WILSON: Page five.

2 ROBERT FISHER: Page -- are you looking at --

3 THOMAS WILSON: Five of 14.

4 KATHI HAMEL: Section?

5 THOMAS WILSON: Section N, like Nancy.

6 ROBERT FISHER: Are you in the comparison
7 document or is that --

8 MICHAEL CURRY: In the reg itself.

9 ROBERT FISHER: In the reg itself, which I
10 don't have right here, so if we go to the surveillance
11 section here.

12 THOMAS WILSON: Okay. So number one we talk
13 about, "All recordings must be retained for seven days,"
14 but then number two says, "Suspected or confirmed gaming
15 crimes, unlawful or suspicious activity or detention by
16 security personnel discovered within the initial
17 retention period shall be copied and retained for a time
18 period not less than one year."

19 So my two comments or concerns I have about
20 number two is that suspected gaming crimes and
21 suspicious activity and the detentions by security. I'm
22 not sure I'm understanding the one-year requirement and
23 why one year, and the suspicious activity is very broad.
24 Potentially everything could be suspicious activity. So
25 what I would envision the real-world affect of number

1 two being that just like with e-mail, our policy would
2 become just to save everything because we don't know
3 what things may or may not be suspicious and/or
4 suspected. So I just have a concern with that whole
5 issue because I don't think you can adequately define,
6 the way it is right now, specifically what things you
7 would keep for one year. And I would be concerned
8 about, you know, storage space requirements, somebody in
9 your system. Then you're going to have to identify
10 specifically activity types that you want to maintain.

11 And again, the one-year thing is interesting to
12 me because I'd like to know NIGC or the Tribal Gaming
13 Working Group where this one year came from and why
14 that's a significant number.

15 ROBERT FISHER: So what is on the screen is
16 that TGWG proposal. So Matt, do you want to speak to
17 that?

18 MATTHEW MORGAN: Yes, I can. This section came
19 out of the Oklahoma compact, to be quite honest with
20 you. That's a requirement that Oklahoma has. What's
21 significant to the one year, it's not significant at all
22 other than it was a predefined determination of the
23 people working on that section, and that's how it
24 occurred, so it got moved over and nobody objected.
25 That's how it got in there to be quite honest with you.

1 The way that in Oklahoma this works is, you
2 know, you're required to keep everything for seven days.
3 If your surveillance operation notices something that
4 jumps out to them, then they have a duty to go in and
5 burn a tape on that and store it for at least a year.
6 Because the one year becomes significant in Oklahoma
7 because people have patrons that have the ability to
8 come back within a year, if there's a port link in
9 following them. That's the significance of why it works
10 in Oklahoma.

11 Is it significant nationwide? Probably not, is
12 it? You know, do you want to change some of that?
13 That's up to you. We felt like there didn't -- there
14 needed to be a standard. Now, what that standard is, it
15 could be anything.

16 THOMAS WILSON: Well, my friend Leo made a very
17 elegant point, that you keep it as long as you need to.
18 And so in Oklahoma, you need to keep it a year. In
19 California, Washington, whatever, I don't know, but I
20 just have an issue with this one year because it may be
21 applicable in one place and not somewhere else. I mean,
22 clearly, if our tribal attorneys felt that for tort
23 reasons we should keep certain things for a certain
24 period of time, then that would be a decision that we
25 would make locally from that standpoint. And the other

1 thing, again, is if somebody could define for me what
2 suspicious activity is, then that would help me to
3 understand how to put parameters around this.

4 ROBERT FISHER: Go ahead, Matt.

5 MATTHEW MORGAN: I'm going to define it as
6 (inaudible); define obscenity, you know it when you see
7 it. (Laughter.)

8 ROBERT FISHER: Rest.

9 REST WEST: I believe the drafts of the -- from
10 the last MICS advisory committee requires -- says must
11 be retained for a minimum of 30 days or such longer
12 period that may be required by the Tribal Gaming
13 Regulatory Authority, so it's up to the Tribal Gaming
14 Regulatory Authority to get -- and that can require its
15 operations to keep it for a year and California can do
16 whatever they want to. It was originally 30 days, a
17 minimum of 30 days. And also I don't know if that
18 covers slip-and-falls as a definition there. I guess
19 that's suspected activities.

20 THOMAS WILSON: What, slip-and-fall?

21 REST WEST: Like a slip-and-fall or something,
22 you know, somebody's out to make millions off the gaming
23 operation.

24 ROBERT FISHER: Jason.

25 JASON RAMOS: I think when you look at that,

1 you're really looking at two different things. There's
2 the nature of the incident or the nature of what you
3 capture, and I think Tom's position, suspected gaming
4 crimes, suspicious activity, those things are really
5 kind of vague and out there.

6 And then the other section of it is time frame,
7 and I would propose -- or at least the way that I see it
8 done in and around where I'm at, is that the things that
9 are really retained are really documented incidents.
10 So, I mean, if it's suspicious, then it's suspicious
11 activity, it never gets retained. Those things that are
12 really retained and retained for a longer period of
13 time, all center around something that's documented.

14 So maybe some language saying, you know -- and
15 the time frame. I think that Rest's idea -- the former
16 idea is a good one, "as necessary." But from my
17 perspective, I don't see why you would retain anything
18 that's suspicious. Unless it's a documented incident,
19 then you don't retain it.

20 MATTHEW MORGAN: Documented by whom?

21 JASON RAMOS: TGRA.

22 MATTHEW MORGAN: I asked that question because,
23 you know, like under a BSA if somebody sees a suspicious
24 activity on the floor and the floor attendant documents
25 it, does surveillance necessarily burn that footage?

1 JASON RAMOS: We control all the BSA stuff too,
2 the IML and BSA is all in our purview.

3 MATTHEW MORGAN: I am onboard with making it
4 broader to fit other -- you know, everybody's
5 situation but I don't know if that's the best way to do
6 it. Again, I didn't have a problem with what Rest
7 suggested because the language does need to be broad.
8 The purpose on "suspected" or "suspicious" is because I
9 think one of the purposes was to empower your
10 surveillance. You know, if they notice something, if
11 they have the power in and of themselves to file a
12 report, then a lot of that's done at your local level
13 depending on what kind of authority you set up or maybe
14 even who operates surveillance. We want to make sure
15 that surveillance knows that if they noted something,
16 they have the ability to burn a tape on it at will, you
17 know, without getting a call from the manager or the
18 TGRA to say, hey, do this.

19 ROBERT FISHER: Go ahead, Jason.

20 JASON RAMOS: I see where you're going. I
21 guess my concern is for those jurisdictions like Tom's
22 where his compact with the State of Arizona -- do they
23 describe and talk about those requirements in the State
24 of Arizona being derived from a National Gaming
25 Commission document? So I look at that and say, look,

1 are we -- are those jurisdictions going to have state
2 agents who say, hey, look, you're supposed to be saving
3 all that. That's what it says. So, I mean, that was my
4 focus in trying to more narrowly define it.

5 ROBERT FISHER: Go ahead, Tom.

6 THOMAS WILSON: Well, that's exactly the issue
7 that we run into in our compact, there's a term called
8 "unusual occurrences."

9 I understand a Class II, but the scenario can
10 be the same because NIGC could come in and say you're
11 not logging all suspicious activity. And this is the
12 exact issue that we run into with states in Class III,
13 but still the surveillance, that, well, you're not
14 retaining all unusual occurrences. And "unusual
15 occurrences" is not defined in the compact, so,
16 consequently, either party can choose to define what you
17 mean are unusual occurrences, but we never agreed on
18 that. So it's just a point of contention.

19 It seems to me that the regulation at the
20 federal level should talk about the retention period in
21 general, but it should be the TGRA that determines what
22 specific types of things should be maintained for
23 whatever period that is rather than dictating that at
24 the federal level that these certain types of things
25 need to be maintained or not maintained. It's not NIGC

1 that's going to be defending a tort claim or things like
2 that. I mean, those things are going to occur at the
3 local level.

4 Now, if there's a gaming crime that's been
5 committed, then certainly there are needs to preserve
6 that evidence beyond whatever the retention period is,
7 but I again just get concerned about these ambiguous
8 terms because I think you will find yourself -- if it
9 said suspicious activity as defined by the TGRA, then
10 I'm okay with that, but if it's just left as suspicious
11 activity and up to anybody's interpretation of what that
12 is, then I think that you run the potential of conflict
13 as to what is or isn't suspicious activity.

14 Because, remember, this is part of a MICS
15 compliance, so in a checklist you could very well have a
16 question that says, "Is the gaming facility operator or
17 surveillance operator maintaining all suspected activity
18 for a year?" Well, now we have to determine what is
19 suspected activity, and one person could conclude that,
20 yes, you are, and another person could conclude, no,
21 you're not. So I always look at these things from the
22 standpoint of when somebody has to verify what it is
23 that you're doing, can you verify it based on the
24 clarity of -- or lack of clarity in a particular
25 regulation.

1 ROBERT FISHER: Okay. Did you want to say
2 something?

3 MATTHEW MORGAN: I agree with everything you
4 just said. I'm trying to more or less regurgitate some
5 of the discussion we had at the TGWG level on why it got
6 in there. And just like a lot of other standards, you
7 know, we started talking about base levels of
8 (inaudible), where you need to have a dedicated camera.
9 You know, we picked a point. Whether that was the
10 correct one or not, it's subjective.

11 So, you know, it is one of those discussions,
12 can this topic be broader or do you need to give more
13 detail to it, and if you can provide more detail, where
14 is the level that you need good enough?

15 THOMAS WILSON: And I could say that, I mean,
16 from my perspective, defining gaming crimes and unlawful
17 activity are two things that are definable. We have
18 definitions of gaming crimes and what they are. We know
19 what unlawful activity is because our tribal statutes,
20 state statutes, federal statutes all talk about what
21 unlawful activity is. So from my perspective, those two
22 things in there make sense that you can say those things
23 should be preserved for whatever the period of time
24 happens to be. For me, it's just when we get into
25 suspected and suspicious, I just don't see those terms

1 relevant at a federal regulatory level.

2 ROBERT FISHER: Okay. Kathi.

3 KATHI HAMEL: I just have a recommendation to
4 maybe circle around to what the objective is, and the
5 objective is to establish a control for the retention of
6 something other than the seven-day requirement. So if
7 the regulation was rewritten to say with what the
8 lead-in is "controls must be established to include but
9 are not limited to the following: Record retention
10 standards for" these items. And then they're defined by
11 the TGRA, the operation, the tribe, whoever, as part of
12 your guidance document. So, again, it leads out with
13 "controls must be established."

14 ROBERT FISHER: Okay. So hold on a second.

15 KATHI HAMEL: So number two would start out
16 with "record retention periods," because you're going to
17 establish controls for record retention periods for -- I
18 don't know, as an example or a sample of, or maybe you
19 can define them in the guidance document.

20 THOMAS WILSON: I apologize, but Matthew just
21 mentioned something that may shed some light on
22 suspicious activity. I had to consider (inaudible)
23 suspicious activity reporting. As you all know, the IRS
24 is taking a very broad view of how we manage our SAR's
25 reporting, and I guess just to make sure that there

1 isn't a confusion between suspicious activity versus
2 suspicious activity that could surround Title 31 issues,
3 I don't know if that changes anything that we're talking
4 about here, but just to keep that in mind, that there is
5 a very specific meaning for Title 31 purposes about what
6 suspicious activity is.

7 KATHI HAMEL: And I wouldn't suspect that would
8 be limited to just those, so the wording, these are just
9 examples of controls -- record retention periods you'd
10 have controls for.

11 JOHN MAGEE: I think Kathi's wording and
12 amendment to the section clarifies that, Tom, so it
13 wouldn't be that competing with our Title 31 issue
14 because it starts out with the heading recording and
15 retention." That's in my mind but --

16 ROBERT FISHER: So Kathi, did you want to make
17 these examples?

18 KATHI HAMEL: Well, that's just my suggestion,
19 that it not just include because if there is some other
20 recording retention period that that not be too limited.

21 JOHN MAGEE: I also like Tom's wording as
22 defined by the local tribal gaming operation.

23 ROBERT FISHER: Okay. So what should I do here
24 with this, with number two? Is that what -- does that
25 get at it, Kathi?

1 KATHI HAMEL: Leo. We're looking for -- we
2 can't confirm.

3 MATTHEW MORGAN: You know, you say "confirmed
4 gaming crimes," and Leo's point to the (inaudible), it's
5 not confirmed. So we can't have a confirmed gaming
6 crime until then, so until it reaches that point, it's
7 all suspected, alleged.

8 ROBERT FISHER: Okay. So what are we trying to
9 accomplish here? Maybe I'm confused.

10 KATHI HAMEL: Well, what I think we should say
11 is that we're going to establish controls that have
12 record retention periods for these types of activities,
13 and maybe that's the same. I think it says -- yes, the
14 following types of activities, okay, but not limited to
15 those because there may be other controls you'd want to
16 establish for something we haven't thought of.

17 MATTHEW MORGAN: Robert, I think the point is,
18 while you're trying to put some minimal baseline
19 authority on retention, what you're really getting at
20 here is how much each gaming operation is going to have
21 to spend on their storage tape. I mean, that's where
22 you're really trying to get to. How much, you know,
23 what is significant and what is not significant?
24 Because the more you find significant, the more money
25 the operation is going to have to spend to store that.

1 And so at what point, again, is good enough?

2 I definitely agree you need a baseline, because
3 if you don't have a baseline, you're going to have a lot
4 of inconsistency. But then after that baseline is
5 reached, what do you keep and for how long? Because at
6 the end of the day, surveillance is a very costly item
7 to keep in compliance with, but that's where I'm looking
8 at it. It may be a little jaded in some regards, but, I
9 mean, at the practical level, that's the discussion
10 you're getting into.

11 MIA TAHDOOAHNIPPAH: Jeff and I -- Jeff looked
12 up under Title 31 and if you have -- Leo, in regards to
13 documentation of an actual file card, it's five years
14 minimum.

15 ROBERT FISHER: Tom.

16 THOMAS WILSON: So if, Matthew, I understand
17 what you're saying correctly, number one up there is the
18 minimum, seven days, and anything beyond seven days is
19 determined by the local regulation; is that what you're
20 saying?

21 MATTHEW MORGAN: It doesn't say that.

22 THOMAS WILSON: No, I know it doesn't say that,
23 but that's what --

24 MATTHEW MORGAN: I may have a disclaimer later,
25 but I'm going to agree with the NIGC and say, you know,

1 "as needed," you know, that language, "as needed,"
2 whatever that need is. You have to need it. Again,
3 that doesn't get away from your subjectivity that allows
4 that decision to go to a local level but the
5 subjectivity is there. Maybe you're okay with
6 subjectivity at a local level to make that determination
7 and leave that subjectivity at a federal level to make
8 that decision.

9 THOMAS WILSON: Well, I guess, I mean, I can
10 see number one being said and whatever other time
11 frames, you know, by the TGRA and not even have number
12 two. But from Rest's -- I mean, NIGC's standpoint as a
13 regulator, I mean, the one thing up there, the type of
14 activity, for example, let's say actual gaming crime, or
15 even suspected gaming crime, I guess, but actual gaming
16 crime, I'm presuming, would be something that you all
17 might have an interest in that is maintained beyond
18 seven days.

19 I mean, I guess the question is that if the
20 minimum is put at seven days, then what things,
21 absolutely barring all other things, would need to be
22 kept more than seven days if a local TGRA adopted just
23 the seven-day minimum as that's it? Are there things
24 outside of the seven days that you want to keep that are
25 kind of like a universal -- you know.

1 ROBERT FISHER: Okay. So actually Christinia
2 and Kathi. You went up right at the exact same time.

3 CHRISTINIA THOMAS: To try and answer you, Tom,
4 just from my personal experience, there are particular
5 activities. I get subpoenaed all the time. There's
6 criminal activity at our property. The county actually
7 subpoenas me to go to court and testify that that
8 coverage that was turned over to the local PD or tribal
9 PD is authenticated. So I get called in probably two to
10 three times a month depending on the property to go and
11 go, yes, this is an authentic copy, this is exactly what
12 took place, and this is our report, and we retain those
13 for a very long period of time.

14 So there are activities that occur, criminal
15 activities, whether they're alleged or suspected, that I
16 would want to retain past seven days because I know I'm
17 going to get subpoenaed to go to court because that
18 activity occurred on the property.

19 THOMAS WILSON: But you retain those things
20 because it makes sense for you to retain them. But are
21 you advocating that a federal law regulation should say
22 how long it should retain those?

23 CHRISTINIA THOMAS: No. I'm okay with it
24 actually being less at the TGRA local level to make that
25 discussion, but I think that that should be highlighted

1 in the regulation that that decision should be made
2 locally, but there's specific questions regarding
3 examples of why.

4 ROBERT FISHER: Kathi then Leo.

5 KATHI HAMEL: I believe I have a very big
6 example that this doesn't even describe, and we use this
7 language through all of the MICS and in the guidance
8 document related to variances, and we haven't even
9 listed that as an activity that needs to be retained
10 potentially longer than seven days. And in our variance
11 language in our guidance document, there's document
12 review. There's recounts of assets and inventories.
13 There's surveillance reviews and physical inspections
14 and agent interview.

15 So that's probably something that our
16 surveillance uses more frequently. Even in these
17 examples is variances, so I think it needs to be number
18 one on the list and would be a prime example of
19 something that would need more than seven days'
20 retention.

21 ROBERT FISHER: Leo.

22 LEO CULLOO: I'm wondering why all these
23 examples just can't be in the guidance documents. We
24 can keep adding different things, examples, and the list
25 it is going to grow and then it's never going to be all

1 encompassing anyway, so I don't understand where it says
2 recording retention controls but couldn't say number one
3 really is a standard, because TGRA could come and say
4 keep more than seven days these tapes. These are the
5 tapes we want you to keep. Two, to me, doesn't seem to
6 make a lot of sense that should be in a guidance
7 document.

8 ROBERT FISHER: Okay. So. I'm sorry, were you
9 going to say something?

10 THOMAS WILSON: I was just going to say, to
11 support what Leo is saying, in our surveillance policy
12 and procedure it discusses the various types of things
13 that our surveillance will retain, variances being one
14 of them. We also have a copy out that anything else
15 that we request, also an incident happened and it
16 doesn't fall within any of these parameters. But you
17 know what, we need you to retain it until we tell you
18 otherwise.

19 So I'm in agreement with Leo, that number one,
20 in my mind, is what makes sense from a regulatory
21 perspective with each TGRA responsible for what things
22 they feel need to be done. I mean, in some cases, we've
23 created a special category for Title 31 suspicious
24 activity, that's specific to Title 31 SAR reports. So
25 as a means to identify that this is something that we

1 want to keep to be able to show or whatever.

2 ROBERT FISHER: Okay. Kathi, your card's up.

3 MIA TAHDOOAHNIPPAH: We struck the variance
4 section of surveillance.

5 KATHI HAMEL: Well, we struck it in
6 surveillance, but in those areas that truly could have a
7 variance, whether it be inventory or cash or cash
8 equivalents, a discrepancy of any sort that still exists
9 and that guidance is surveillance purview. Like if you
10 go to section M, drop accounts --

11 ROBERT FISHER: Are you at 543.23 on
12 surveillance?

13 KATHI HAMEL: No. I'm in 21, sorry.

14 ROBERT FISHER: 21, okay.

15 KATHI HAMEL: In the guidance document, page
16 six of 14(c).

17 ROBERT FISHER: Which page?

18 KATHI HAMEL: Six of 14.

19 ROBERT FISHER: Six of 14, okay.

20 KATHI HAMEL: (C) is variances and (c)(2)
21 Romanette iii, is surveillance review. And that same
22 guidance document language exists in accounting, cage,
23 card games, bingo, pull tabs.

24 THOMAS WILSON: That wording is explaining
25 what's -- explaining the surveillance and the minimal

1 part of certain processes?

2 KATHI HAMEL: It explains variance
3 investigation controls or procedures that could include
4 surveillance reviews.

5 THOMAS WILSON: Okay. So just to be clear,
6 though, yes, but this section says that all recordings
7 required by this section.

8 ROBERT FISHER: Yes, right here.

9 THOMAS WILSON: So within the surveillance
10 section, the requirement is if you only need to keep for
11 seven days things that are outlined in the surveillance
12 section, which I think covers from accounting and these
13 various things, but just so we recall, this is specific
14 to only the surveillance section as far as retention.

15 KATHI HAMEL: Right, but doesn't that
16 additional sentence, "and such longer retention periods
17 as determined by the TGRA" cover anything outside of the
18 section?

19 THOMAS WILSON: I'm not an attorney, so I can't
20 get to that question. It seems to me that that sentence
21 applies to the retention of records as outlined in this
22 section and that it wouldn't, but I'll defer to Matthew.

23 ROBERT FISHER: So while you're thinking about
24 it, Matthew, let's go to Christinia.

25 CHRISTINIA THOMAS: Actually, I was going to

1 answer that. I would actually read that as what's
2 required by one is the retention of at least seven days
3 of the camera recording of what's required in the
4 surveillance regulation. So what cameras are required
5 for bingo? What cameras are required for cage? Those
6 are the retentions that are being addressed with one.
7 Anything outside of that isn't being addressed by one.

8 ROBERT FISHER: Kathi.

9 KATHI HAMEL: That's why we had a number two.

10 LEO CULLOO: Why do you have to say all
11 recordings required by this section? Why do we have to
12 say recordings required by this section? Why can't we
13 just say all recordings shall be retained? I
14 understand. You can't define them. There's too many.

15 ROBERT FISHER: All right. So we've circled
16 back to the beginning to put back number two.

17 KATHI HAMEL: Maybe two is "and such longer
18 retention periods as determined by the TGRA." Is
19 that -- then it separates this section from everything
20 else and not -- no, it doesn't have to have all that
21 language stuff --

22 ROBERT FISHER: I know it doesn't.

23 KATHI FISHER: -- about types of things but --

24 ROBERT FISHER: I know. I'm just trying to get
25 the -- like that? (Indicating on overhead display.)

1 KATHI HAMEL: I think I'd take out the word
2 "such" because it opens up controls must be established
3 that include longer retention periods as determined by
4 the TGRA. Is that too broad?

5 ROBERT FISHER: Okay. Do you guys have an
6 opinion about this?

7 (No audible response.)

8 ROBERT FISHER: Didn't think so.

9 Okay. Tom.

10 THOMAS WILSON: As long as it's clear, that
11 number two extends beyond this section, meaning the TGRA
12 can say we want you to retain these things, I guess as
13 part of surveillance that, yes, whatever is being
14 surveilled, the TGRA can set additional requirements to
15 retain those recordings for whatever period of time is
16 determined regardless of the type of activity.

17 ROBERT FISHER: Okay.

18 THOMAS WILSON: You're not good with that?

19 ROBERT FISHER: Okay. That happened fast.
20 Matthew.

21 MATTHEW MORGAN: My question goes to number
22 two. Are we talking about the regulation or the
23 guidance? Okay. Within the regulation, do you want to
24 put TGRA's authority over nonrequired camera coverage in
25 the reg, would be my first question because, I mean, one

1 of discussions that goes on -- we're only talking about
2 this section, and it's only things required in this
3 section. Once you get out of the reg and go to guidance
4 or go to your TGRA level, they're always free to put
5 whatever they want to in addition to -- again, we're
6 talking about minimum reg. That's my first question.
7 Do you want to extend the regulation beyond the required
8 cameras?

9 ROBERT FISHER: Go ahead, Tom.

10 THOMAS WILSON: Dan, from NIGC?

11 DANIEL LITTLE: Yes, Tom.

12 THOMAS WILSON: As opposed to Smoking Dan.

13 (Laughter.)

14 Can we get some input on NIGC's concern? And
15 we're bantering about these different things and you're
16 hearing different rationales for different things, but
17 I'd be interested to know NIGC's take on what the risks
18 are, that, for example, if just number one were there.

19 ROBERT FISHER: Did you have a required period
20 of time in your -- in the 2010 proposal?

21 DANIEL LITTLE: I think in eight, it was just
22 30 days; right?

23 ROBERT FISHER: Oh, it's the way that Rest read
24 it. It's 30 days --

25 DANIEL LITTLE: "Whereas" --

1 ROBERT FISHER: "Whereas normal" --

2 DANIEL LITTLE: Right. And we thought that was
3 sufficient.

4 THOMAS WILSON: And that didn't even get into
5 suspicious activity or various -- it just said.

6 DANIEL LITTLE: When you're going through the
7 discussion about crimes and it's all on the same milieu
8 of unlawful activities. I don't know if you necessarily
9 need to spell out gaming crimes, crimes, suspicious
10 activity. I think unlawful activity is pretty clear.

11 I don't know, Mike, you want to add anything?

12 MICHAEL HOENNIG: I'd just agree with what you
13 just said. I mean, I think unlawful activity pretty
14 much covers it as far as, you know, I don't think you
15 need gaming crimes and any unlawful activity. I think
16 unlawful activity encompasses any type of gaming crime.
17 Unless -- and I don't know the answer to this. Unless
18 gaming crimes is a defined term someplace else, and if
19 it is, then I need to look at that, but, yes, I think
20 unlawful activity probably covers any kind of gaming
21 crime that may occur.

22 THOMAS WILSON: So the rest, from an NIGC
23 perspective, is the retention of recordings of unlawful
24 activity. Is what you are interested in maintaining
25 beyond whatever the minimum is?

1 MICHAEL CURRY: The standard day-to-day
2 recordings, yes, is having that available. Those tapes,
3 variances of those exceptions. Those variance --
4 testing. Those variances or exceptions outside the day
5 to day, those risks.

6 THOMAS WILSON: Well, variance or exceptions
7 meaning?

8 MICHAEL CURRY: From?

9 THOMAS WILSON: I'm hearing two things. You --
10 I'm hearing unlawful activity. Are you -- do you
11 believe that in the regulation it needs to talk about
12 suspected activity and suspicious activity?

13 MICHAEL CURRY: I do not know. Well --

14 ROBERT FISHER: Up on the screen, this is the
15 2010 version surveillance for Tier C, number two, right
16 here.

17 THOMAS WILSON: I can't read it. Could you
18 read it?

19 ROBERT FISHER: It says, "Recordings involving
20 suspected or confirmed gaming crimes, unlawful activity
21 or detention by security personnel must be retained for
22 a minimum of 30 days or such longer periods that may be
23 required by the tribal gaming regulatory authority."

24 So it's very similar to what's in the TGWG.
25 There's a little bit extra in the TGWG. It doesn't have

1 the suspicious.

2 THOMAS WILSON: I'm wondering if -- I mean,
3 clearly, you've heard this whole discussion back and
4 forth, but I feel like for me I need to caucus a little
5 bit with some other folks and things because I'm -- I
6 think there's a lot of implications here and things, but
7 for the benefit of bringing this back into the
8 discussion, which was hearing concerns about one year or
9 not one year, suspicious activity, not suspicious
10 activity, do you feel that you've gotten an earful of
11 the different potential issues with both the wording in
12 the regulation and enforcing that type of wording?

13 MICHAEL CURRY: As far as the description of
14 what the concerns are?

15 THOMAS WILSON: Yes.

16 MICHAEL CURRY: Yes, yes. I -- and more may
17 fall out certainly. I mean, are we going to combine one
18 and two to make a one or are we going to keep them
19 separate like was stated earlier? We need one to
20 signify this is the day-to-day operation, seven days.
21 Then number two is for those that fall outside that
22 seven-day period. What's that going to be -- how is
23 that going to be defined? I mean, what umbrella does
24 that fall under -- or basket, so to speak.

25 So, I mean, it's really -- again, to address

1 the issue of risk, well, I can take it a step back. I
2 do think two, clear delineations do need to be noted as
3 it is right now. It's just, okay, what is it going to
4 say as far as (inaudible) goes.

5 DANIEL LITTLE: Tom, to your question, the
6 discussions have been very helpful. Although the
7 addition of one year, that was done by the TGWG, not us,
8 so I think -- we're talking about what the current
9 language that's in there, or whatever you want to do
10 with that, that's your decision. However, I mean, we're
11 all monitoring, you know, the discussion we've got it
12 written transcript of everything and we'll definitely be
13 reviewing it before we make any decisions.

14 ROBERT FISHER: Leo.

15 LEO CULLOO: Another question about the term
16 "all recordings," does that include copies or
17 recordings, you download a recording on a thumb drive?
18 What does all recordings mean, too? I mean, how many
19 copies are made of tapes that are given out, evidence or
20 retained for review. Surveillance doesn't always keep
21 all the recordings. So does that include things like
22 thumb drives when you say "all recordings," your
23 downloads?

24 MICHAEL CURRY: Well, that's done from a live
25 production environment, that download, that's from --

1 someone had on file or copy or --

2 LEO CULLOO: But it's a recording. Yeah,
3 so that would be the initial recording or the -- I don't
4 know, but I'm saying "all recordings." Someone could
5 make the case that you go to court, is this the original
6 copy or are there other copies. And so when you've
7 got -- you're talking about retention. Media storage
8 gets quite expensive after a while. How do you maintain
9 that custody and control of all the recordings?

10 Our surveillance in our case will download it
11 on a thumb drive if we request a recording, but they
12 never ask for it back. So is that -- so they have your
13 original and then we have the download. Are they both
14 considered under the standard that they have to be
15 retained the same amount of time?

16 MICHAEL CURRY: As far as retention, that's a
17 very, very good question. I know the level of, I guess
18 you could say, security surrounding both should be the
19 same, you know, that neither one should be altered or
20 modified or whatever the case might be. So you bring up
21 a very good point. Do they both qualify for the same
22 retention period, whether the one's for a live
23 production environment or one is from a download from a
24 thumb drive?

25 DANIEL LITTLE: Leo, if I could just clarify,

1 so we're looking at the 2010 proposal on our Web site.
2 So your question is to the NIGC or is it to the Tribal
3 Gaming Working Group? Because that's what I'm a little
4 confused on.

5 LEO CULLOO: Either or. I mean, I don't know
6 what the intent was of, I mean.

7 DANIEL LITTLE: We weren't there so --

8 ROBERT FISHER: So you can't answer for the
9 TGWG.

10 DANIEL LITTLE: And we can't answer for what
11 the 2010 -- the folks who wrote the 2010.

12 LEO CULLOO: Well, years ago it made sense, I
13 mean, when you had a VHS copy, so, you know, it made
14 sense. But now we have the digital media we have and
15 all that. You can burn copies of anything on thumb
16 drives. Is that considered "all recordings"? And I
17 guess as we talk about retention, that does raise the
18 point because that's a lot of stuff to retain.

19 ROBERT FISHER: Mia.

20 MIA TAHDOOAHNIPPAH: If you burn something to a
21 thumb drive, to me that would mean that there was some
22 event that took place that you burned it for some
23 particular reason and then that would fall to number two
24 and then that time period, that retention should be
25 retained for a period to be determined by TGRA or some

1 other time frame.

2 LEO CULLOO: But like in our situation that
3 would require surveillance to take back all the thumb
4 drives and maintain them somewhere for a period of time.
5 So now you're storing thumb drives, because we request
6 quite a few.

7 ROBERT FISHER: Tom.

8 THOMAS WILSON: From an evidentiary
9 standpoint -- from an evidentiary standpoint, typically
10 that would be archived on the server in such an
11 environment that you can show that that was not tampered
12 with, who had access to it, whatever, that the minute
13 you put it on a thumb drive, in my mind, destroys the,
14 you know, chain of evidence, so to speak, that anything
15 can happen at that time.

16 So to say that the thumb drive is the exact
17 duplicate of the original source document without
18 parameters around the thumb drive showing this clear
19 chain and how it's secured and whatever, I think that
20 the intent here is that this pertains to original
21 recordings that are archived from -- directly from the
22 system and archived off perhaps in a separate place on
23 the server, or whatever it is, but that it's not a copy
24 of original source material on now media that is outside
25 of that controlled environment.

1 MICHAEL CURRY: That is a very good point. You
2 can only control the first generation, so to speak, of
3 the recording. Anything that's spun off of that, you
4 unfortunately -- that, like you said, they end up on
5 thumb drives, they end up on people's hard drives,
6 they -- you lose track of it very quickly after the
7 first generation. So I think our -- from a control
8 perspective, we can only speak to, like you say, that
9 first generation of recording.

10 ROBERT FISHER: Okay. So where are we on this?
11 Well, we have another half hour before we're scheduled
12 for public comment. Okay. So I can review what we've
13 done here, if that would be useful. People could focus
14 on the language. We could dedicate a small group to go
15 off and figure this out later on and come back with a
16 proposal to the group. So how would you like to
17 proceed?

18 John.

19 JOHN MAGEE: It seems like to me that the 2010
20 language works. I think I answered the question to the
21 length of time. So that answers the first question.
22 When we started I think there was two questions, and one
23 was the length of time of retention. The second
24 question I believe Tom brought up was, how was
25 suspicious activity defined? And I thought his

1 recommendation was as defined by other local tribe
2 regulation. I think that to me was a good response or
3 good amendment.

4 ROBERT FISHER: Okay. Dan.

5 DANIEL LITTLE: I just had a suggestion made to
6 me that in number one if you just remove the word "all,"
7 would that kind of satisfy some of the issues that Leo
8 raised, so it just says "recordings." Excuse me, remove
9 the -- excluding the "original" there.

10 MICHAEL HOENIG: Just "Recordings required by
11 this section shall be retained," would that satisfy any
12 concerns?

13 DANIEL LITTLE: Christinia.

14 CHRISTINIA THOMAS: Going to what Leo had said,
15 I guess I always interpret that language because it's
16 not new language. If you look at our surveillance
17 environment, so like we have the (inaudible), and all
18 the cameras that we have set up for the required
19 sections according to the regulations retained within
20 the system for that minimum of seven days and then they
21 automatically start recording over it. So I've
22 always -- even in the VCR days, those VCRs were rotated
23 through based on that retention period. So I don't
24 really read it as copies of those recordings when it
25 read "all original recordings." Because it's not like

1 every camera that we have that meets the requirements
2 that are in the regulation, we're burning copies of.
3 It's automatically scheduled to start over basically
4 according to that retention period.

5 ROBERT FISHER: So just for comparison
6 purposes, because we got into this issue about suspected
7 activity and who was defining this suspected activity,
8 if you look at the NIGC language from 2010, it doesn't
9 have suspected activity and it just has unlawful
10 activity.

11 THOMAS WILSON: It does have suspected or
12 confirmed gaming crimes.

13 ROBERT FISHER: Crimes, right.

14 THOMAS WILSON: I would say, well, you know,
15 gaming crimes, I mean, I can suspect a lot of things,
16 but it either is or it isn't. I mean, either a gaming
17 crime has occurred or it hasn't, but it's not going to
18 hang in a suspected category.

19 ROBERT FISHER: All right.

20 MATTHEW MORGAN: I agree. That's the point.
21 Something may have occurred that you suspect is a gaming
22 crime, but at the time that surveillance is saying
23 record, that confirmation hadn't been made yet, that's
24 why it has to be suspected. They're seeing things -- I
25 think that's why the TGWG went off suspicious activity

1 because a lot of things is based on your training of
2 your surveillance agents or your floor workers, whoever
3 is making that determination and says, hey, burn that, I
4 want to see that. It's all based on a red flag going
5 up, but the way the NIGC did it before, suspected or
6 confirmed gaming crimes, they linked that to gaming
7 crimes, at least, or gaming crimes in my reasoning,
8 because of some authority issues because that also
9 brings into play whether you're a (inaudible) a state or
10 whether the state crimes come up for governing purposes,
11 like if you're in Washington or you're in California or
12 you're in Oklahoma or whether you started looking at 18
13 USC, crimes in Indian Country type of argument, unlawful
14 activities. People, again, that you suspect and then,
15 you know, it's just good practice. If you detain
16 somebody, you want to make sure recording on them
17 because you never know what's going to happen.

18 So under the NIGC's 2010 regs, I really don't
19 have any other issue besides talking about the minimum
20 30 days' retention. That is a subject I'd like to talk
21 about, and that's more of a cost factor. Can't you make
22 a determination before then, before the 30 days are up?

23 KATHI HAMEL: I still go back to our language
24 in the other MICS about surveillance reviews that you --
25 if you had a variance and you -- part of your

1 investigation requires surveillance review, you would
2 want it retained longer than seven days unless you
3 finished your investigation shorter.

4 JOHN MAGEE: Well, to pick up what Kathi said,
5 to me, the last section of the paragraph accomplishes
6 what she says because, it sets forth as longer periods
7 as may be required by the Tribal Gaming Regulatory
8 Authority.

9 ROBERT FISHER: Go ahead, Kathi.

10 KATHI HAMEL: Yes, it does, but I read that as
11 longer periods, not more items retention.

12 ROBERT FISHER: So, Kathi, does it accomplish
13 what you want if you add "variance" right here? I mean,
14 I know this is NIGC language for a second, but if you
15 actually put the word "variance" in there, variance is
16 required by the or variances?

17 KATHI HAMEL: Well, there may be other
18 activities, I mean, that's -- that's too -- too -- it's
19 not broad enough.

20 THOMAS WILSON: I agree with what Kathi is
21 saying that -- and I just want to say that I like the
22 NIGC 2010.

23 DANIEL LITTLE: Did you say you like the NIGC?

24 THOMAS WILSON: I like that language, and I
25 agree with what Kathi is saying, as long as it's the

1 TGRA that is determining what other category of things
2 need to be retained beyond the minimum standard.

3 MIA TAHDOOAHNIPPAH: Tom, I just had a comment
4 going back to the suspicious because in the original --
5 you know, where it says suspicious. I don't relate
6 suspicious activity to a crime. Like those are two
7 separate things how I would define them. And, I mean,
8 suspicious activity more towards the Title 31 and their
9 definition, you know, somebody who comes in and they are
10 evading the recording requirements or somebody who comes
11 in and they're clearly structuring, you know, their
12 transactions and that might require your facility to
13 record a suspicious activity and file that. You know,
14 is that some event that you would record and retain for,
15 you know, longer than seven days, and that isn't a
16 crime, you know, those actions that have to be recorded
17 and reported, they're not criminal activity by any
18 means.

19 THOMAS WILSON: I can only speak again at our
20 property, but if we record those, it's generally only
21 for the purpose of statical reporting for suspicious
22 activity that we believe that, you know, we had this
23 many incidents or whatever. And remember, the IRS,
24 their preference is that we're capturing everything and
25 every minute and everything suspicious, and

1 consequently, you know, we should have thousands of
2 these a month occurring.

3 But, you know, so for us, we define it not for
4 purposes of retaining, but for purposes of statistical
5 reporting. That's not to say, though, that we wouldn't
6 say, you know what, this is -- we recognize this as, in
7 fact, a Title 31, you know. It's a SAR violation; and,
8 therefore, we want to hold onto that because we're going
9 to now be recording something above and beyond the
10 statical component of it.

11 ROBERT FISHER: Okay. So look at this. Seems
12 like that's a typo. So Kathi and Leo, whether this gets
13 at the -- what you're saying in terms of the -- that
14 number two wasn't broad enough. So I don't know whether
15 that gets at it.

16 Matt. What were you going to say, Matt?

17 MATTHEW MORGAN: It may be irrelevant. What
18 Leo was talking about is suspicious. My very generic
19 example of why you want to record some suspicious
20 activity, again, this language gets -- the TGRA can
21 decide. You know, if somebody walks into your property
22 and you see them putting on a ski mask, they haven't
23 committed a crime yet, but that's very suspicious. You
24 may want to start burning that at that point and watch
25 where you're going, because up to the point where he

1 actually does something -- and that's one of the reasons
2 why it's suspicious. People don't walk on your property
3 and suddenly start covering up their face. If that
4 happens, it's not a crime, but it's very suspicious.
5 But that language, the way it is, that's fine. As long
6 as that determination can be made at the local level, I
7 agree with that.

8 ROBERT FISHER: Kathi.

9 KATHI HAMEL: I like the language in number
10 two.

11 ROBERT FISHER: Okay. Are we getting there?
12 (Indicating on overhead display.) Let's go to what do
13 other people think of it. Anybody have a problem with
14 it? So how about if we just test it. I'm going to get
15 rid of this. Good-bye NIGC. So this language right
16 here would substitute -- because we changed one as well,
17 right, so this would substitute for the existing section
18 E, right? So let's just try it and see what people are
19 thinking. If you support this change to section E,
20 543.23, raise your hand.

21 JASON RAMOS: I'm standing aside.

22 ROBERT FISHER: You'll stand aside. Are you in
23 or standing -- all right. Jeff, you're in.

24 ROBERT FISHER: No. I changed one, as well.
25 One, I also changed. The word "all" was deleted; right?

1 So I have to do my paperwork here, so hold on.

2 Okay. Mia, are you done?

3 So does that mean we're now officially done
4 again with surveillance or do we need to test any more
5 of it? Because we're going to lose Mike. So is there
6 anything else in surveillance that we need to do? So do
7 we need to officially say that you adopt the TGWG
8 version as revised or does that -- do we not need to do
9 that? Yes, you want to try it? Okay. So let's try it.

10 So if you're in favor of the surveillance
11 section as proposed by the TGWG with the modifications
12 we've made over the last two days, which I can explain
13 and go over if you wish or you vote, raise your hand.
14 All right.

15 JASON RAMOS: Stand aside.

16 ROBERT FISHER: Stand aside, okay.

17 All right. So that's good. Done. All right.
18 So that means we're finished with surveillance. So
19 thank you very much for your assistance.

20 MICHAEL CURRY: Thank you for having me.

21 ROBERT FISHER: Okay. So we have about
22 15 minutes before we get around to the public comments
23 section, so shall we return to the thrilling days of
24 accounting and auditing? One more topic in that section
25 and then we've got another section.

1 Okay. So maybe we should do that topic. Move
2 the -- that will take us to public comments and then
3 take our lunch break. So okay, so Rest.

4 REST WEST: We're about to go back to 543.19 in
5 audit and accounting and we are up to -- let me clear
6 out of this because we have all these open here.

7 KATHI HAMEL: We're still on annual audit?

8 ROBERT FISHER: We're still on annual audit.
9 Rest said he had one more thing that he wanted to raise
10 and so -- okay, Rest, where are you?

11 DANIEL LITTLE: Page 10 of 10.

12 ROBERT FISHER: 10 of 10.

13 DANIEL LITTLE: At the top -- yeah, top of the
14 page.

15 ROBERT FISHER: Page 10 at the top.

16 REST WEST: On page 10 of 10 under "Reliance on
17 Internal Audit," the TGWG states that the CPA may rely
18 on the work of the internal audit without specifying any
19 assessment of said work to be performed without any
20 record of professional standards.

21 ROBERT FISHER: He's reading right in here,
22 effective the TGWG proposal. Can you see that? It's
23 right there. Okay.

24 Rest.

25 REST WEST: And my first question is, does the

1 TAC committee think this is adequate? Is this
2 enough sufficient requirement in the standards and/or
3 the guidance related to the reliance on internal audit
4 option in this document?

5 ROBERT FISHER: Okay. So who's going to
6 respond to that?

7 THOMAS WILSON: Can you state the question?

8 REST WEST: So the original in 543.3(f) there's
9 a lot of -- and the standard is pretty substantial as
10 far as what the CPA requirements are for the AUP
11 reporting, what needs to be done and so forth, and then
12 it gets down to a section that, speaks to that "The CPA
13 firm may rely on the work of the internal audit in
14 completion of their procedures for their agreed-upon
15 procedures engagement.

16 The TGWG document appears to have removed most
17 of the information, direction, provided by the proposed
18 MICS standard in relation to reliance on the internal
19 audit. If you look at the standard itself, it doesn't
20 say that -- it says under(g)(4), it says, "Reliance on
21 internal audit." It doesn't really say that's an
22 option, it's just a part of the standards itself, it's
23 in the subheading. So I mean, it's definitely an
24 option.

25 In the AUP reports that I review, I rarely see

1 where the CPA firms have relied on the work of the
2 internal audit, which I find surprising. I mean, I
3 would think that it would be the goal of any internal
4 audit department to perform their work at such a level
5 that the CPA firm that comes in to conduct an AUP
6 engagement would deem that their work is at a standard
7 or a level where they can rely on their work. It
8 surprises me that the few numbers of AUP reports that we
9 get where the CPA has actually relied on the work of the
10 internal audit.

11 So the question I'm getting to is, with all the
12 information that's been removed from the proposed
13 standards, does the TAC really think that the guidance
14 and direction provided in the standard and the guidance
15 documents is adequate?

16 THOMAS WILSON: So, Rest, are you saying that
17 there definitely is a benefit for a tribe to be able to
18 have the firm rely on the work of the internal audit
19 function? It should be a cost savings component, so in
20 other words, if -- if the CPA firm says we're going to
21 rely on internal audit's testing of these areas that we
22 don't have to test, theoretically, that should reduce
23 the cost of the engagement, although oftentimes it never
24 does, which is probably why you might be seeing that
25 it's never used, because the implication of using the

1 internal audit work means reduced fees to the firm, is
2 why I believe why you don't see that reliance.

3 But that being said, it's really up to the CPA
4 firm to determine if they're going to rely on internal
5 audit's work or not barring any regulation that says you
6 have to rely on internal audit's work if it meets these
7 standards. So are you suggesting that the previous
8 language, it required that -- to use the internal audit
9 work even though in reality most firms never did use it?

10 REST WEST: No, it never required that. It was
11 always an option. It never required a CPA firm to rely
12 on the work of internal audit. So there was never a
13 requirement for that, it's an option, should result in
14 cost savings, but more importantly to me, it means that
15 generally, and not all cases, that the internal audit
16 work product is at a high-enough level that the CPA firm
17 judges it to be reliable. Unfortunately, I think in
18 most cases -- I'm going to get a lot of flack about
19 this, but the work of any internal audit department is
20 not at that level. They like the expertise and
21 professional experience to conduct the audits as it
22 should be conducted. And, of course, in one case I've
23 seen where the CPA firm, and this is a big four CPA
24 firm, relies on the work of the internal audit
25 department. We went out and did a review of the

1 internal audit function of the property and were
2 concerned that their work was unreliable. We were quite
3 surprised at how a big four firm can go out there and
4 rely on their work. But you know, they bring in a new
5 batch of auditors every year, and not all of them have
6 gaming experience and you've all seen that in your
7 functions.

8 So, you know, back to your question, it appears
9 to maybe even require that, but, you know, it's
10 definitely just an option, the TGWG document.

11 THOMAS WILSON: Well, I guess what I was trying
12 to understand is, I think the question was that the TGWG
13 guidance or document takes out a lot of the requirements
14 of if you're going to use the internal auditor's work,
15 here's what that work needs to look like. Is that the
16 concern?

17 REST WEST: I guess the first concern is that
18 it doesn't list it as an option and it removes a lot of
19 the direction that I think is important to have in there
20 for the TGRA or the gaming operations or whomever
21 engages the CPA firm to be aware of this option and
22 to --

23 MIA TAHDOOAHNIPPAH: I see it as an option. I
24 mean, on 4,(g)(4)(ii), the CPA may rely on the work of
25 the internal auditors.

1 REST WEST: I just don't like the way it's set
2 up in the standards. Also, if you look in the guidance
3 on page 15 of 15, if you look at topic three, Reliance
4 on Internal Audit, "guidance" I think is incorrect as it
5 says, "agreed-upon procedures to be performed by the CPA
6 that the internal audit procedures performed during the
7 fiscal year have been properly completed."

8 Then it goes to say, "This can be performed by
9 the CPA looking at the audit reports generated by the
10 internal audit department to ensure an audit was
11 completed during the fiscal year for all gaming areas."

12 Well, what it's -- looking at the audit report
13 it tells you that somebody did an internal audit but it
14 didn't in any way determine -- provide you with how
15 effective they were or how professional they were and
16 the conduct that they (inaudible). You've got to look a
17 little deeper than just look at the reports.

18 And then in (ii) down there, at the last
19 sentence it says, Best practice testing may be expanded
20 where material exceptions are not correct. I think if
21 the CPA firm gets to that situation where they're
22 relying on the work of the internal audit department,
23 then they get into their re-performance of certain of
24 the standards and they see a lot of material exceptions
25 that were not noted by the internal audit department,

1 they may want to rethink whether they can rely on the
2 internal audit department or not. So it may go back to
3 them doing all the work. So I think the guidance is
4 very unclear.

5 THOMAS WILSON: What I'm not understanding,
6 though, is the CPA firm is ultimately going to determine
7 whether they can rely on that work or not. So I'm not
8 sure what value the guidance gives in terms of -- are
9 you suggesting that the guidance should define what
10 level of work by the internal audit function is
11 acceptable for them to rely on? Because how I read the
12 guidance is that it's saying the CPA firm -- you have
13 the option of relying on internal audit's work for
14 certain things, but short of the guidance specifically
15 saying CPA firm, here's what things you need to look at
16 to ensure that the internal audit work was done
17 properly.

18 I mean, I would think that the CPA firm, as
19 part of their procedure, to rely on somebody else's
20 work, is going to be to determine was the work done, you
21 know, properly, sufficient supporting documentation,
22 they're looking at the work papers, things of that
23 nature. I guess I'm not understanding the concern of
24 why the guidance is lacking. Other than just saying
25 that the CPA firm can choose to rely on it, knowing that

1 the CPA firm is going to conclude on their own whether
2 they think that they can rely on that work or not.

3 ROBERT FISHER: Okay. So, Rest, if you could
4 answer that and then it's time for us to pause to check
5 in on public comment.

6 REST WEST: Well, back to page 15, (3)(i). It
7 appears to me, the way I read it, it appears to indicate
8 that the CPA firm can perform their agreed-upon
9 procedures solely by looking at the audit report
10 generated by the internal audit department to ensure an
11 audit was completed. That's how I read that -- those
12 two sentences.

13 THOMAS WILSON: I would agree that that
14 reading -- when I read it as well, I read that the -- at
15 least one to conclude that as long as the internal audit
16 can show that they did the annual audit, that they can
17 rely on their procedure. I do think there is a wording
18 issue there.

19 ROBERT FISHER: Go ahead, Kathi.

20 KATHI HAMEL: I agree, Tom. Because I think it
21 should even be extended past the report, that it should
22 also look at checklists or other supporting documents.
23 So we can work on the wording for the guidance document.

24 ROBERT FISHER: Okay. Do you want to -- should
25 we do that as a whole group or should you want to --

1 somebody else want to bring back something to the group?

2 THOMAS WILSON: Well, I just want to say that
3 in financial statement auditing, which ultimately is
4 what -- is the basis for this, there are already
5 standards for what the public accounting firm has to
6 apply to the use of management of the internal auditor's
7 work in rendering an opinion. So I guess I'm -- you
8 know, this is why I'm wondering are we beating a --
9 something that's already defined for the public
10 accounting firm in their own standards as to what they
11 can or can't rely on for the work of the internal
12 auditors.

13 ROBERT FISHER: That might make you a good
14 candidate to be the one to review this.

15 THOMAS WILSON: Strike all that from the
16 report.

17 ROBERT FISHER: Rest, we'll give you the last
18 comment here, and we'll come back to that. We need to
19 check in on public comment afterwards. Go ahead.

20 REST WEST: Well, you know, it just might be
21 based on a financial statement auditing, but this is
22 actually more of a compliance audit situation and, you
23 know, you can have an attestation agreement to determine
24 if your compliance with -- the CPA can determine if
25 you're compliant with your \$25,000 purchase requirement

1 as far as the gaming commission and take a look at that,
2 whether you're in compliance with your compact, whether
3 you're in compliance with this or that or any kind of
4 specified, you know, procedures that the CPA is -- you
5 know, they can provide a list of things and it could
6 be -- what I'm saying, there's some problems with a CPA
7 or the TGRA or whoever is engaged with the audit firm
8 and says, well, we could -- the CPA could rely on the
9 work, all they have to do is look at the internal audit
10 reports and put that in their engagement letter. That's
11 not what, you know, the purpose of this standard or this
12 section or standard is, is to go in there and look at
13 the internal audit reports and determine that they're
14 (inaudible). Because I've seen some internal audit
15 reports that are clean and the internal audit process is
16 in shambles.

17 ROBERT FISHER: Okay. We'll come back to this
18 when we pick up on this subject together. We're now at
19 the point where -- on our agenda where we've set aside
20 time for public comments. I don't believe anybody has
21 signed up outside the last time I checked. So now would
22 be the time if anyone in the audience wishes to provide
23 public comment or comments to the committee.

24 Is there anybody in the audience that wishes to
25 provide comment to the committee? Okay. So no one

1 having come forward, then before we break for lunch,
2 let's see if we can finish how we address this going
3 forward. So questions have been raised about what's in
4 the guidance and some suggestions for the things that
5 need to be considered if there's a revision to the
6 guidance.

7 So back to the question I raised is, how do you
8 want to handle that? Do you want to keep talking about
9 it in a full group, or do you want to task a small group
10 or request a small group or a handful of people to go
11 off and figure out how to change it now and come back or
12 do that later?

13 Kathi.

14 KATHI HAMEL: Well, I have a question. Rest,
15 do you think that the suggested regulation is strong
16 enough and it's just that the guidance document is
17 lacking?

18 ROBERT FISHER: So are you talking about the
19 section that's on the screen or the -- that right there?

20 KATHI HAMEL: Yes, and number one.

21 ROBERT FISHER: And number one.

22 KATHI HAMEL: And Romanette(i), yes.

23 REST WEST: I think section 4 in the standards
24 itself is a little confusing because again, reliance on
25 some internal audit and it talks about the agreed-upon

1 procedures. So, you know, maybe it should be its own
2 section or -- because, I mean, that's the general
3 procedures that are performed by the CPA. It doesn't
4 have anything to do whether relied on internal audit or
5 not, so maybe that section needs a little rewrite.

6 ROBERT FISHER: Is it a rewrite or just the
7 heading that gives you pause?

8 REST WEST: Well, it's a little odd. That's
9 what's done whether they rely on internal audit or not.
10 So I know why it's under that heading.

11 KATHI HAMEL: Well, I think the intent of
12 Romanette (i), under 4, was that the CPA determines that
13 the internal audit procedures performed during the
14 fiscal year have been properly completed. So that's the
15 first step of the reliance; right? That's the
16 objective? And then Romanette (ii) is saying they may
17 have relied on that work if it's been completed in
18 Romanette (i).

19 REST WEST: Well, the information in (i) that's
20 done whether they determine they can rely on the
21 internal audit or not. And it's Tom's suggestion a lot
22 of them are not going to look at that possibility
23 because they know that these may be less than what they
24 would normally charge for their agency. But it just,
25 you know, seems like that is a first step, but that

1 would maybe lead into their subsection 4, and it's not a
2 big deal.

3 ROBERT FISHER: You mean, is it an if/then? So
4 if the CPA determines if what's in number one, then the
5 CPA can rely on the work, number two? Is that what
6 you're saying, Kathi?

7 KATHI HAMEL: I guess so. I mean, step one has
8 to be achieved, and Romanette (i) has to be achieved
9 before consideration of reliance, and I think the
10 regulation (g) in reliance number one talks about the
11 entire process of MICS, TICS and SICS, and this is
12 talking about the reliance on an internal audit.

13 ROBERT FISHER: Oh, so it's a step fashion,
14 steps?

15 Go ahead, Tom.

16 THOMAS WILSON: Number one or I?

17 ROBERT FISHER: Yes.

18 THOMAS WILSON: Romanette (i), to me, says that
19 the CPA firm is determining whether the internal audit
20 work that they performed during the year was properly
21 completed. Irrespective of whether they're going to use
22 it or not, they could have a finding at that level
23 saying the internal audit didn't do their job, right,
24 audits weren't completed, they weren't timely, whatever
25 it happens to be, which is one outcome of that. The

1 other outcome could be that, yes, they did everything,
2 we like the work, and by the way, we're going to rely on
3 it for purposes of the MICS checklist.

4 ROBERT FISHER: Well --

5 THOMAS WILSON: I mean, that's to me the two
6 outcomes which that's from number one. Or you could --
7 given that we're almost at lunch, I'm wondering if it
8 wouldn't be better if a small group sort of mull this
9 around and then brought back to the whole TAC a
10 suggestion for maybe what this wording can be or should
11 be, could be.

12 ROBERT FISHER: Right. Okay. So --

13 THOMAS WILSON: Kathi and I are volunteering at
14 least as two members of that group.

15 ROBERT FISHER: Okay. So that's enough. Two's
16 enough. All right. So it is five of. Why don't we
17 stop here and take our lunch break. How much time on
18 the agenda did we set aside for lunch? I don't have it
19 on the screen, is it an hour or an hour and a quarter?
20 An hour.

21 Okay. So I do want to point out that we had an
22 hour scheduled on lunch for yesterday and some people
23 weren't back at an hour. It was more like an hour and a
24 quarter. So I'm wondering whether we should set it an
25 an hour, at 1:15 today. So we'll start up at 1:15.

1 (Lunch Recess.)

2 ROBERT FISHER: All right. So we're going to
3 pick up with where we left off on audit and accounting,
4 and there was some work that was done over the lunchtime
5 by Tom and Kathi. And so can you tell us kind of where
6 you are and what to expect?

7 THOMAS WILSON: Kathi and I are still in
8 discussions about the intent, and we will need more
9 time. We will have a report back to the group tomorrow
10 morning.

11 MATTHEW MORGAN: So can I move then that the
12 rest of the group have their discussion out by the pool
13 while Tom has this discussion that needs to be had?

14 THOMAS WILSON: We -- we're close but in --

15 MATTHEW MORGAN: 10 minutes close or 20 minutes
16 close or --

17 THOMAS WILSON: Well, I mean --

18 ROBERT FISHER: Maybe we should send them out
19 to the pool.

20 THOMAS WILSON: Well, I was going to say we
21 probably need 15 more minutes to conclude what we feel
22 we need to conclude on to be able to present something.
23 So if we can be excused for 15 minutes and run to the
24 spa and -- (laughter.)

25 DANIEL LITTLE: The reality is if they're

1 excused for 15 minutes, we're probably going to finish
2 about two or three sections.

3 ROBERT FISHER: Yeah. So then you would miss
4 some of the other accounting and auditing things.

5 KATHI HAMEL: We'll do it on our time.

6 ROBERT FISHER: Or maybe the next -- maybe we
7 could figure it out around the next couple of subjects.

8 Okay. So, Rest, back to you.

9 REST WEST: We're to the fourth subsection now
10 that deals with revenue audit or operational auditing.

11 ROBERT FISHER: Okay. So hold on. Let me get
12 it up on the screen.

13 REST WEST: This is a six-page comparison
14 document. There was an attachment sent that had the
15 proposed 543.50 revenue audit.

16 ROBERT FISHER: Right there. Okay. Can you
17 turn your mike on? Thank you.

18 REST WEST: First comment is in the middle of
19 page three, the current standard.

20 ROBERT FISHER: So they renamed revenue audit
21 operational audit?

22 REST WEST: Yes. It's under (d)(1), it says,
23 All audits are designed to detect unauthorized access,
24 misappropriation, forgery, theft or fraud of -- it's
25 another kind of a wording comment I have about does this

1 indicate or require that or seem to imply that the
2 operational audits are going to be designed to discover
3 all incidents of fraud, abuse or thefts?

4 I mean, I just don't want it to be implied that
5 that's the purpose of the revenue audit department, is
6 to -- is if it goes through operational audit to any
7 fraud, theft or abuse is going to be automatically
8 detected by the revenue or the operational audit
9 process. So just a comment more than a question.

10 ROBERT FISHER: Kathi.

11 KATHI HAMEL: I think that's a good question.
12 But that's the objective. I don't know even if the
13 regulation or the guidance document indicates all, but
14 if you create good audit checklists and due process, you
15 might be able to detect more than none. So I think it's
16 an important objective.

17 REST WEST: The next comment is on timing of
18 audits. Under the current 2010 draft regulations,
19 there's a requirement that audit procedures must be
20 performed within seven days of the transaction
21 occurrence date. The TGWG standards provide for a
22 similar seven-day period. It's just -- does the TAC
23 committee think that allowing it the seven days for
24 completion of the revenue audit is appropriate since
25 generally it's found that audits must be completed

1 timely. And it's been my experience, I guess it should
2 be completed the next gaming day if at all possible.

3 ROBERT FISHER: Did you have a question or is
4 that just a commentary about the?

5 REST WEST: No. My question is, does the TAC
6 committee think that allowing up to seven days for
7 completion of audit is -- provides for effective and
8 timely audits per operational activities?

9 ROBERT FISHER: Matt.

10 MATTHEW MORGAN: One of the reasons that we did
11 that again is, trying to encompass all activities into a
12 standard is somewhat difficult so we were -- the intent
13 of it was to try to capture smaller facilities or
14 facilities that operated gaming activity infrequently.
15 For example, if you only operate your bingo hall, you
16 know, maybe Friday or Saturday, and then you secure all
17 your funds but maybe your, you know, your accounting or
18 audit staff doesn't really come in and get to that till
19 next Tuesday or Wednesday, it may be okay because none
20 of that activity is happening until the following week.
21 So some of that was trying to make sure, you know, you
22 did an audit timely, but depending on -- timely
23 sometimes depends on your frequency of the activity or
24 the event or even within your property how often it
25 comes in because if -- I guess I could foresee, you

1 know -- well, yes, maybe I could foresee if your revenue
2 audits were done by an outside party, that's not
3 internal to you, or maybe it is internal to you but it's
4 only done by a person who's part time, maybe three days
5 out of the week a person works for tribal government and
6 two days a week they come over to your casino operations
7 and do your revenue audit. You know, it's trying to
8 give some allowances.

9 So, again, it wasn't the best-case scenario
10 but, of course, you want to do it as soon as practically
11 possible you could get to it, but sometimes as soon as
12 you can doesn't fit within your business structure. So
13 we tried to -- okay, at least within that week somebody
14 does need to get back to it at the very least, in giving
15 due deference to the local TGRA to say, well, that's not
16 soon enough. We know the minimum is seven, but in our
17 case, this really needs to be done next day or, you
18 know, within next shift or whatever that they require
19 for that activity.

20 ROBERT FISHER: Kathi.

21 KATHI HAMEL: And I'm amending to what Matt's
22 saying. We also in the guidance document try to talk
23 about daily audit, which that's implied if they're
24 performed daily, but you may not always have audit staff
25 that work seven days a week. So I think our guidance

1 document tried to leave the enduser -- and, ideally, you
2 like to perform the audit daily, but based on the size
3 of your operation and the size of your staff, no more
4 than seven days.

5 ROBERT FISHER: John.

6 JOHN MAGEE: I can make an opposite argument
7 for the larger facilities. I guess this kind of
8 encompasses the smaller ones, but, you know, sometimes
9 in the larger facilities and depending on whether it be
10 a heavy holiday weekend, you're not always going to
11 catch up with revenue for that one day. There will be
12 times where they lapse into the other days because the
13 demand or the load -- I haven't seen this in a while,
14 but if it's more than what the revenue office staff can
15 catch up with -- and sometimes it's not uncommon for us
16 to do multiple drops in one day just because of the
17 demand of the business for whatever holiday season we
18 happen to hit.

19 But I get the rationale for the seven days
20 being kind of being acceptable for a small facility, but
21 I also see it to be applicable to the larger facility as
22 well. You know, it gives them that flexibility to catch
23 up. I get you want to do the next day, but sometimes
24 that's not always practical.

25 REST WEST: No further comment.

1 ROBERT FISHER: Okay. Then you're ready to
2 move on?

3 REST WEST: Yes.

4 ROBERT FISHER: Okay.

5 REST WEST: I think I will come back with one
6 comment. You know, it's been my experience in -- my
7 first job in gaming was revenue audit, and we always
8 completed our audits the next day, the next gaming day.
9 You gear up for it. I can see where there can be
10 exceptions for business volume and other issues, but I
11 think consistently audits need to be performed the next
12 day. And I see the daily audit section in the guidance,
13 but that -- to me, that could be interpreted, as in
14 Matt's example, that bingo is held on Friday, Saturday,
15 Sunday. The daily audit for bingo might not be
16 conducted until the next following Friday. So it was
17 required. I don't see where it's saying next day, daily
18 audit. I think it's referring to more of whenever an
19 audit is -- whenever your gaming activity is a certain
20 day, that whenever the audit is performed is kind of
21 what you refer to as I guess a daily audit checklist.

22 ROBERT FISHER: Okay. Where are you going
23 next?

24 REST WEST: The bottom of page four, manual
25 increases and decreases to (inaudible), it's just a

1 wording or clarity issue as to the standards, and this
2 really relates to player tracking accounts, player
3 (inaudible) deposit accounts or account access card
4 accounts or both. There may be some confusion by some
5 of the properties as to what this applies to. I think
6 most of us up here would think that applies to player
7 tracking accounts.

8 ROBERT FISHER: Which section in the TGWG reg
9 is that?

10 REST WEST: (D)(2)(vi).

11 ROBERT FISHER: (D)(2)(vi).

12 REST WEST: Manual increases and decreases from
13 players accounts. It's denoted, I guess, weekly. And
14 does that indicate that this is a weekly audit? I guess
15 we could go to the guidance documents to determine that.
16 When you have "weekly" in parenthesis and everything
17 else should be performed daily, and that's section two,
18 Kathi.

19 ROBERT FISHER: Well, there's one that's
20 quarterly right there.

21 KATHI HAMEL: Yes. The recommended reg has
22 complimentary services on items weekly patron -- I mean,
23 player accounts, weekly promotions, contests,
24 (inaudible) weekly, and key control records, quarterly.
25 That's by memory. I think we left player accounts

1 general. That would include manual adjustments to both
2 patron deposit accounts and --

3 DANIEL MCGHEE: And any type of player account.

4 KATHI HAMEL: Right. Any type of player
5 account. So it was intended for all player accounts,
6 not just patron deposit accounts. But I guess that
7 opens up another question. If there isn't a regulation
8 on player accounts, maybe it should say patron deposit
9 account.

10 ROBERT FISHER: Yes, because patron deposit
11 account is a defined term, right, and player accounts is
12 not a defined term.

13 KATHI HAMEL: Right, but we took out player
14 tracking --

15 ROBERT FISHER: Right.

16 KATHI HAMEL: -- out of the regs.

17 ROBERT FISHER: Right.

18 DANIEL MCGHEE: I think it would be at the end
19 of the day, whatever was removed, NIGC is going to have
20 to go through and reference it too. It will have to be
21 removed if we remove it from the regs. So that's just a
22 recommendation for them to note that some of these
23 things refer to things that were recommended being
24 deleted. So they have to pay attention to that.

25 ROBERT FISHER: Maybe you could tell in the

1 transmittal letter.

2 DANIEL MCGHEE: I mean, it needs to be noted
3 here, but I don't think it's -- yeah, not just here,
4 it's going to apply to other places.

5 ROBERT FISHER: So do I need to make a note in
6 the document itself about that?

7 DANIEL MCGHEE: No, it seems to make no
8 difference.

9 ROBERT FISHER: Plus, I'm sure that doesn't
10 constitute an official notice, anyway.

11 DANIEL MCGHEE: I'm thinking maybe what you
12 said before, if it's in wherever the recommendations
13 comes about say the TAC, say (inaudible) the authority
14 (inaudible). In that same recommendation, you say if
15 any other reference to it in the (inaudible) you delete
16 it here, you need a reg, or you decide to delete a
17 section.

18 ROBERT FISHER: Oh, I see, right. Right.

19 DANIEL MCGHEE: If that makes sense.

20 ROBERT FISHER: I understand what you're
21 saying, yes. Which number was player tracking, is it
22 12? Hold on one second. We're trying to make sure I
23 don't lose something here.

24 DANIEL LITTLE: Yes, 12.

25 ROBERT FISHER: I'm learning my way around.

1 Bear with me a second, we're almost there.

2 DANIEL MCGHEE: Also in 10, Gaming Commission.

3 ROBERT FISHER: Thank you for bearing with us
4 because otherwise we would have lost this. Okay.

5 All we did actually was to reflect for the
6 places where the TAC had recommended deleting sections
7 that there be a note to NIGC that says you may have to
8 make other changes in the document to reflect the fact
9 that this section has been deleted. It's just a way of
10 carrying everything through the rest of the document.
11 Okay. I'm going to scroll back down here to 19 and then
12 it's back to you, Rest.

13 REST WEST: What was the decision on the manual
14 increases? Did that relate to player tracking and
15 that's why it's topic for deletion or was it patron
16 deposit accounts or what?

17 DANIEL MCGHEE: Any kind of accounts.

18 ROBERT FISHER: Yeah, that's why they used the
19 term "player accounts" there, right, because it
20 was intended to be as broad as possible. Right.

21 And then the "weekly" in parentheses takes you
22 into the section in the guidance that talks about what
23 happens weekly, right, that's the purpose of that. Yes.
24 Kathi is nodding her head yes. So that answers your
25 question about the weekly.

1 REST WEST: Correct. Last page, page six, top
2 of the page in the standards. One of the audits to be
3 performed is are number six talks about audit control
4 and inventories. I'd like to get a clarification on
5 that because some of the accounts sited, like bingo
6 cards and pull tabs, are typically not audit controlled,
7 in my mind, inventories.

8 ROBERT FISHER: So what kind of clarification
9 are you looking for?

10 REST WEST: Some people would read this to
11 indicate that bingo cards, playing cards, pull tabs
12 should be under the control of the audit accounting or
13 operational audit, and I don't think that's what the TAC
14 or the TGWG might have intended. I can't speak for
15 them, but it's just for clarification issue.

16 The standards, (d)(6), says, Audit controlled
17 inventories, some examples are bingo cards, pull tabs,
18 playing cards, keys." I mean, typically, accounting
19 departments will maintain forms, inventories of forms,
20 sensitive forms, they'll (inaudible) those out. Your
21 bill credit slips, some of your inventory forms, but
22 they don't necessarily have oversight over bingo paper
23 inventory, pull tab inventory, playing card inventory,
24 et cetera. They're the auditor's for those inventories,
25 they're not the operational component that maintains

1 those accounts.

2 ROBERT FISHER: Kathi, Daniel. Daniel.

3 KATHI HAMEL: Daniel. You do it.

4 ROBERT FISHER: Yeah, Daniel.

5 DANIEL MCGHEE: But I'm not clear if I'm
6 reading it the same way you're reading it. I mean, I'm
7 looking at it as if they just have to audit, that it has
8 been controlled so they received the stuff that they're
9 auditing and someone is actually controlling the
10 inventory and they're just -- they're not maintaining
11 it, their just auditing the paperwork so that it's
12 signed by however many people, that this person checked
13 it, this person checked that with them. Is that what
14 you're --

15 REST WEST: Yes.

16 DANIEL MCGHEE: So I read it as it really is
17 auditing that someone's done, they're not maintaining
18 anything.

19 REST WEST: Okay. I can understand that. I'm
20 clear.

21 ROBERT FISHER: Jeff.

22 JEFF WHEATLEY: What if you inserted "of"
23 between "audit" and "controls"? Audit of controlled
24 inventories, I think that's what it's trying to say,
25 right, that would make it more clear.

1 ROBERT FISHER: This? Kathi.

2 KATHI HAMEL: Matt, I thought some of the
3 people that were involved in the TGWG had small
4 operations where you didn't have pull tabs or bingo
5 cards, inventories may be at the bingo level and that
6 they were stored or controlled by the accounting
7 department. I understand auditing the controlled
8 inventory, but I thought there were small operations
9 where those controlled inventories did not reside in the
10 bingo department or in the pull tab department or in the
11 playing card department or in card games, and that
12 that's why if those inventories were controlled by
13 somebody else that there had to be controls so that you
14 didn't have issues.

15 And so just adding the word "of," I'm just
16 trying to think back to why we didn't include that and
17 put it there. Because if it was just an audit of
18 controlled inventories, I'm thinking we would have
19 listed it as a daily, weekly, quarterly, monthly audit.

20 ROBERT FISHER: In this list up here?

21 KATHI HAMEL: Yes, but I can't remember.
22 Daniel, wasn't there something that -- in this that
23 helped us with on that?

24 ROBERT FISHER: Christinia has her card up. Oh,
25 okay. Go ahead.

1 CHRISTINIA THOMAS: I was going to point out if
2 you go to the guidance portion of this, the inventories
3 that are being referred to in the guidance is actually
4 inventories that are maintained by accounting only.

5 ROBERT FISHER: Which page of the guidance are
6 you on?

7 CHRISITINIA THOMAS: 11 of 15.

8 ROBERT FISHER: Okay. It's highlighted. Okay.
9 So, Daniel, go ahead.

10 DANIEL MCGHEE: I do think they limited it a
11 little bit for (inaudible).

12 CHRISITINIA THOMAS: Oh, it was? Okay.

13 DANIEL MCGHEE: They had stated the fact that
14 they had to do that because of their small operation.
15 They were Tier A operation, but I think it's not a
16 matter of who has control over it, it's just saying that
17 an audit should be done whether it's accounting or
18 whoever; right?

19 ROBERT FISHER: Go ahead, Rest.

20 REST WEST: So there's some audit departments
21 that maintain inventory and they audit themselves, is
22 that what you're --

23 DANIEL MCGHEE: No. The way it's written, I
24 understand, is over here would be if an accounting firm
25 were to do it.

1 ROBERT FISHER: Over here is where? Where are
2 you referring to?

3 DANIEL MCGHEE: Where she was reading right
4 here on page 11.

5 ROBERT FISHER: Okay.

6 DANIEL MCGHEE: It says, "for inventories that
7 accounting maintains for proper segregation control
8 should (inaudible). The other section we're looking at
9 is just saying there should be audits of controlled
10 inventories, and this is just talking about the
11 accounting department actually maintains your inventory,
12 here are some things you should be aware of.

13 So I see them being different issues. And the
14 account of is deleted. (Inaudible) you should account
15 for, such as your inventories, someone should audit it.
16 It doesn't say who.

17 ROBERT FISHER: Okay. So what does mean for
18 our "of" there?

19 DANIEL MCGHEE: If you look at six right there,
20 I think if you look at that same on page 12 at the very
21 last Romanette (vi), it says, "Audit of account manage
22 inventory addresses that controls should require an
23 independent of accounting to audit any inventories
24 managed by accounting. So it pointed out when
25 accounting is going to do it, you have to have someone

1 in the accounting department to audit it. And then the
2 audit section tells you that it should be audited. So
3 they're two different things. Do you see where I'm
4 reading?

5 ROBERT FISHER: Yes, at the top of page 12,
6 yes. It's (h)(1)(vi).

7 Okay. So what's happening with that "of?"

8 JEFF WHEATLEY: Sounds like it comes out.

9 ROBERT FISHER: Rest?

10 REST WEST: This information that Daniel is
11 referring to that's in the accounting section it's not
12 in the operational audit section. So there's not any
13 guidance, there's the guidance (6) audit control
14 inventories contained in the guidance; if not, should
15 there be? I'll take my questions offline.

16 ROBERT FISHER: Did you hear the question? Go
17 ahead, Kathi.

18 KATHI HAMEL: I think you're absolutely right,
19 Rest. The regulation has it in the audit section but
20 the guidance is in the accounting section. So I think
21 that regulation needs to be moved over to accounting,
22 not be in the audit section, because that's what creates
23 your separation of segregation.

24 ROBERT FISHER: Go ahead, Rest.

25 REST WEST: I mean, I would almost argue for

1 leaving this in accounting because I work in accounting
2 and we do maintain forms inventories, sensitive forms
3 inventories, like billing, credit slips or others, and
4 maybe develop some additional guidance to go in the
5 operational auditing section for these. I think it's
6 referring -- this is referring to form -- sensitive
7 forms and stuff, but I think what this is referring over
8 here in the standards is bingo paper inventory, pull
9 tabs inventory, really, you know, more sensitive items
10 than just your control.

11 ROBERT FISHER: Go ahead, Daniel.

12 DANIEL MCGHEE: I just think that one Romanette
13 that I read, (vi), that says the auditing of accounting
14 inventory could be moved over to the audit section, just
15 that one statement. The rest of that does apply to
16 accounting functions, I mean, not auditing functions.
17 Maybe it's just the one, that paragraph could move over
18 to the operational audit section.

19 ROBERT FISHER: Can you say that out loud,
20 Rest?

21 REST WEST: Because it speaks to audit of
22 accounting managed inventories, again, that's sensitive
23 forms inventory, that is not bingo, paper and pull tabs.
24 It says, Control should be brought an agent independent
25 of accounting to audit any inventories managed by

1 accounting. They don't manage the bingo card inventory
2 or the pull tab inventory.

3 ROBERT FISHER: Tom.

4 THOMAS WILSON: I read that section that it's
5 along the lines of what Kathi had suggested, that, to
6 me, that section exists for operations where accounting
7 may have control of inventory items that normally would
8 not. There maybe other operations, but by virtue of
9 size or whatever, accounting does so, therefore, these
10 procedures were put in place to ensure that accounting,
11 who normally is the independent auditing function
12 perhaps of those inventories. In the case where they're
13 also the keeper of the inventory, it's defining them
14 that there needs to be a segregation that there's still
15 an independent verification of that inventory now by
16 somebody else other than accounting.

17 That's how I read that section and why it even
18 exists. Because I think, Rest, you're right that
19 normally accounting would not have custody -- control of
20 that inventory. They would perform the auditing
21 function perhaps of the operational control of that
22 inventory. But I think this really speaks to in those
23 operations where accounting, in fact, does have control
24 of that inventory, how is that segregation then handled.

25 ROBERT FISHER: Well, go ahead, Rest. You were

1 going to say something.

2 REST WEST: Well, should the guides also be
3 expanded to situations where accounting is not
4 maintaining that inventory, the bingo department may be
5 maintaining that inventory or the card games department
6 or security or whoever else maintains inventories?

7 THOMAS WILSON: Well, again, I can't -- I can't
8 speak to -- I mean, certainly in our facility we would
9 not have accounting maintaining inventory of any of
10 those types of documents, but I can't speak to a small
11 organization where that might not; in other words,
12 they're trying to meet that segregation goal, but if it
13 is an issue that accounting has custody of those things,
14 the real issue, in my mind, is that you have then some
15 segregation or independent person saying it can
16 determine if that inventory is being maintained
17 accurately. I would agree that it's unusual that
18 accounting would have custody of the inventory, but,
19 again, I think this is speaking to the exception and
20 not -- not the rule.

21 ROBERT FISHER: So you got Matt and then
22 Daniel.

23 MATTHEW MORGAN: My question comes from, I
24 don't quite grasp -- throughout this document we've
25 talked about the activity that takes place and what type

1 of controls go along with that activity because of risk,
2 and it seems like in this conversation we've suddenly
3 looked and said, okay, who does it as far as
4 departmental. And I think that is part of the reason
5 Rest, part of what we've talked about it for, the
6 accounting controls and what about when accounting
7 doesn't control it. Instead of just saying, okay,
8 whoever holds the inventory, this is what controls need
9 to be maintained, whether it's accounting or whether
10 it's the bingo department or whether it's F & B.

11 I mean, I think we've lost focus here, and I
12 really don't know why, but what is the activity that
13 we're trying to control? We're trying to control the
14 inventories here. I think it's regardless of what
15 department maintained that control, because at different
16 properties, that answer is going to change.

17 ROBERT FISHER: Daniel.

18 DANIEL MCGHEE: You know, well, I think that
19 what happens is really the question was the intent of
20 what we were reviewing was things that needed to be
21 audited, and inventory was one of them. And then it
22 morphed into what the accounting -- well, in the pull
23 tab section, for instance, it's going to tell you about
24 pull tab inventory and how you do your inventory. In
25 bingo, it's going to tell you how you do your inventory.

1 And I think what happens, just as a note, in
2 accounting, it just says because since it's accounting,
3 if accounting is going to do inventory, this is what
4 they should do. So that's all the (inaudible). All we
5 really -- the big question really was, is that an audit,
6 you know, audits should be performed of inventory, and
7 that was cleared up. The rest of it kind of morphed
8 into something else. So it's just saying if accounting
9 is going to do some inventory, in the accounting section
10 they talk about how they should do it, should be
11 segregated. Just like if pull tabs had inventory, we'd
12 talk about who's going to do it and how it's going to be
13 done. Same with bingo. And that's why it ended up in
14 the accounting section. So I think we kind of moved
15 into a direction that really wasn't important to that
16 audit section because there's no inventory section.

17 ROBERT FISHER: So we came around to saying the
18 way that it's already set up is accurate and reflects --

19 DANIEL MCGHEE: Well, the first question was he
20 wanted clarification of that particular paragraph, did
21 it mean that the -- I think it was that the audit
22 department was going to be maintaining the inventory,
23 and then clear up that particular paragraph, no, it
24 wasn't. Then the other section kind of got morphed into
25 was accounting (inaudible). Well, accounting and

1 auditing necessarily aren't the same thing. That
2 accounting section or little bit of accounting section
3 is a totally separate issue. I think the first issue
4 was regarding to that one paragraph where you had the
5 "of," that's been fixed and cleared up. And they only
6 referred to audit of inventory. And yes, that's what it
7 meant.

8 The other part people want to discuss is should
9 accounting do any kind of inventory.

10 ROBERT FISHER: So I put the "of" back in there
11 temporarily.

12 ROBERT FISHER: It's a nice "of." Does it
13 accomplish the clarification that you were looking for
14 or not?

15 REST WEST: It works better.

16 ROBERT FISHER: Okay. If we could only solve
17 every one of these problems with an "of." You know
18 what, technically we would have to test that. Okay,
19 Rest.

20 REST WEST: The last thing in accounting -- and
21 everybody's been waiting for this.

22 ROBERT FISHER: The last? This is the last
23 thing?

24 REST WEST: This is the last one that I know
25 of. The last one I want to bring up. It gets back to

1 the agent thing. It requires a standard, (d)(10).

2 ROBERT FISHER: Where are you in this document?

3 REST WEST: The page six of six at the bottom.

4 And I know maybe there were -- it's going to get into
5 the segregation of duties issues that's used that Tom
6 was talking about earlier. But is the TAC committee
7 comfortable with perhaps on cage cashier who is not
8 working on the given day performing cage audit for that
9 day? I would think that you really get into some
10 serious segregation of duties issues with the where this
11 standard is worded.

12 Who was not working on a given day could
13 perform the cage audit for that day.

14 ROBERT FISHER: Go ahead, Tom.

15 THOMAS WILSON: I agree with Rest's comment
16 that if the standard is saying that a personnel needs to
17 be independent of the transaction and not independent of
18 the department, then that -- that is problematic. And
19 I'm guessing that's not what the TGWG meant because
20 that's not the standard you apply everywhere else that's
21 independent of the department. So that just might be a
22 typographical error.

23 And Matthew has something to comment.

24 ROBERT FISHER: Go ahead, Matt.

25 MATTHEW MORGAN: Keep in mind, we try to stay

1 away from the misnomers of department, you know, because
2 again we try to leave it at a local level. How do you
3 organize that. So just, you know, me personally stay
4 away from the word "department." So I understand it may
5 be more than independent of just the transaction. But
6 when you say independent of the department, what if I
7 don't have a department? Do I have to create a
8 department just to meet the standard again? Or then,
9 you know, it's overly burdensome. It should be up to
10 your local level to say, I've looked at it, the
11 segregation is there. You know, because in all these
12 sections -- I guess it's in here too, I'm not sure --
13 but you look at your org charts and you look at your job
14 descriptions, and you make sure things are segregated
15 properly. And it's more than just looking at this one
16 finite item and to say it's independent of the
17 department. It may be a misnomer, but I think the idea
18 is correct. I agree with the idea. It needs
19 independence, but it's not a departmental independence;
20 it's something else.

21 BRIAN CALLAGHAN: Function, that's your
22 function.

23 THOMAS WILSON: Yes.

24 DANIEL MCGHEE: Making sure how you interpret
25 an agent, the agent performing the audit are independent

1 of the agent who performs the transaction. So I mean,
2 one might like at that to mean if you were a cashier
3 then you can't audit agent cashiers, you know what I
4 mean? Maybe that may have been the intent and not
5 meaning just I am a cashier but since I work at
6 performing the audit or independent of the agents
7 instead of independent of the transaction, they just
8 said independent of the agents. If that was our intent,
9 I can't recall.

10 Kathi, or anybody? Possibly that was the
11 intent, but it may not be.

12 KATHI HAMEL: Yes.

13 DANIEL MCGHEE: I was just saying when you read
14 that the intention may have been that if the audit is
15 not performed by accounting agents, then the agents that
16 are performing the audit are independent of the agent
17 who performed the transaction. Meaning, if I'm a
18 cashier and you're asking me to -- I mean, I can't
19 because I'm a cashier, so I can't audit anything in the
20 cashier department or cashiers did. Not that since I
21 didn't work yesterday, I can't audit; say, as an agent,
22 I have to be independent of agents who perform it. It's
23 not just independent of the transaction. I mean, if it
24 was about that, that it just meant -- if I can do it
25 because I didn't yesterday, then we would just put

1 "independent of the transaction." But we said
2 "independent of the agents who performed the traction."
3 So I think it meant as long as I'm within a different
4 department of not the same department, I could just be a
5 one-man person, but I could do it as long as I'm
6 independent of the agents or the (inaudible). It may
7 not be clear the way we did it, but I think that was the
8 intent.

9 THOMAS WILSON: The intent in my mind does not
10 come through in this. When you say say "transaction,"
11 that means something specific. And I think that Brian's
12 recommendation with the term "independent of the
13 function" makes more sense to me if I were trying to
14 ensure that I was in compliance with this, because I do
15 believe that people could take this as just as long as
16 you were independent from that transaction you can --
17 you can audit. And yet you might be a cashier and
18 you're auditing the work of the cashier next to you, but
19 that's really I think what you're intending, what your
20 saying, Dan.

21 But I think when you talk about independent of
22 the function, that takes it up to one notch level to
23 ensure that you're not having people at the
24 transactional level reviewing each other's work.

25 ROBERT FISHER: Is that what you and Brian are

1 saying down there?

2 THOMAS WILSON: Yes.

3 ROBERT FISHER: Okay. Matt.

4 MATTHEW MORGAN: I don't disagree with the
5 state -- I like that. My question is more to the
6 concept that we understand that you can't read one
7 section in isolation of everything else, that we go back
8 into -- there's a reason we put supervision in that, you
9 know, that the TGRA has to look at job descriptions and
10 original charts and how those reporting structures work,
11 and they have to make that determination every time that
12 a segregation of duties exists, and that position needs
13 to be done at a tribal level, not at a federal level.

14 As long as you understand that concept of
15 looking. Because again, it could be, you know, in that
16 situation, while it is plausible it may happen where
17 somebody would try it, I think if you read everything
18 combined, it's not very likely something that would
19 happen because I have a hard time believing that the
20 TGRA would look at that and say, well, that's
21 segregated. I agree that speaks to the -- I like the
22 language you put up there, but to me, it's the concept
23 of remembering how everything has to work together in
24 that system of internal controls to make sure that
25 you've looked at the activity in its totality and not

1 just read it in isolation because it has to be a system
2 that works at the operational level and at the
3 regulatory level, and I think that was a part of our
4 discussion, as in every meeting, you have to read the
5 document in its entirety and not just focus on a
6 specific section. Because if you do that, you know,
7 you're excluding all these other controls that are there
8 to help make sure that the picture you put forth is
9 correct.

10 ROBERT FISHER: All right. So, Rest, does the
11 change that is in red up on the screen, does that get at
12 this segregation issue you were talking about?

13 REST WEST: I like it better.

14 ROBERT FISHER: Okay.

15 MIA TAHDOOAHNIPPAH: How I had interpreted it
16 before it got changed is that, you know, if I'm a
17 cashier, you know, today and then tomorrow I work and I
18 have audit -- and going back to what section this is
19 under, it's under operational audits -- you know, and
20 these are all the daily audits that they do, then I
21 cannot review or perform that cage cashier paperwork.
22 That's because I was a cage cashier yesterday, I cannot,
23 you know, do my audit, you know, but when I read this,
24 then it's saying that I cannot do everybody else because
25 they're in that like function.

1 BRIAN CALLAGHAN: That's why I used the word
2 "determine function," because you could have someone
3 who's bringing in their cash bags at the end of the day
4 and your goal is that they cash one another, or they
5 didn't perform that particular function, that window one
6 or whatever, POS, and they brought it in and they got
7 (inaudible) by whatever countdown, I would think. So if
8 they were in that department, it would be even more
9 specific to locking someone out because they work in
10 that same department, but it would not preclude two
11 cashiers from cross-counting their bags at the end of
12 the day, if that makes sense.

13 REST WEST: But we're referring to audits, it's
14 not cash counting.

15 MIA TAHDOOAHNIPPAH: You know, I'm not talking
16 about cash counting, I'm talking about the paperwork
17 that you receive the next day.

18 REST WEST: The cash handling out of this
19 section, but I heard cash counting.

20 MIA TAHDOOAHNIPPAH: I mean, like the paperwork
21 that they turn in to accounting and so the paperwork
22 that, you know, I did with all my base information and,
23 you know, and my transactions and that I turn that in to
24 rev audit and then, you know, the next day I work in rev
25 audit, you know, I cannot review my own, you know,

1 transaction sheet, but I could review his.

2 REST WEST: It's the same function though.

3 MIA TAHDOOAHNIPPAH: Right. So same function,
4 since we were both cashiers, I couldn't review his.

5 DANIEL MCGHEE: This was just another way to
6 not be so broad as saying another department, you know
7 what I mean? Because sometimes that's hard to find with
8 a small entity, which we had this problem when we
9 were -- before we built up, was, you know, does this
10 mean I have to pull somebody from housekeeping to do
11 this function because that's the only department? You
12 know, and that happens sometimes when a reference was
13 made in that department. So we really try to avoid
14 that, and it makes it more about as long as it's not the
15 same people who did the same things.

16 ROBERT FISHER: Okay. So should we test this
17 change? So technically the change would be this: So if
18 you support the change that is to what's on the screen,
19 which is to 543.19(d)(6), if I have that right, (d)(10),
20 didn't have it, right. Raise your hand.

21 Okay, that got everybody. It should work.
22 Okay.

23 So do we need to test this one? Do you support
24 the addition of the "of" in that paragraph, paragraph 6,
25 on the screen? Raise your hand. Did you support? I

1 didn't see.

2 Yes, okay. Okay. So that takes care of that.
3 All right. So hold on one second while I do my
4 recordkeeping.

5 MIA TAHDOOAHNIPPAH: Do we need to go to the
6 guidance documents and make that change, too, about the
7 function? That's on page 13.

8 ROBERT FISHER: Yes, we do need to check on the
9 guidance documents. So let me just do this. Okay. So
10 do we need to make any change to the guidance document?

11 Kathi.

12 KATHI HAMEL: I think there's some other items
13 in the guidance document that are inconsistent with the
14 regulation, so sorry about that. Minimum bankroll
15 calculations are in the regulation as an audit function,
16 and then in the guidance document it's in the accounting
17 section. So I personally think they should reside in
18 accounting, not in audit.

19 ROBERT FISHER: So can you tell people where to
20 look in the document for that?

21 KATHI HAMEL: Sure. I'm on section L, and if
22 you go to page two of five, (d)(3), it says, Minimum
23 bankroll calculations are audited periodically to make
24 sure that the (inaudible) maintains cash amount in an
25 amount sufficient. I'm sorry, 2 of 15 (d)(3).

1 ROBERT FISHER: (D)(3). Okay, I see it.

2 KATHI HAMEL: Then if you go to the guidance
3 document for operational audits, it starts on page six.
4 I don't see minimum bankroll. And if you go to page 11
5 of 15, it starts with accounting, (h), the bottom of
6 page 12, it says minimum bankroll calculations. Our
7 accounting department does our minimum bankroll because
8 they have a full picture, so I think it's an accounting
9 function, not an audit function.

10 DANIEL MCGHEE: One, you're right. I mean, it
11 belongs in accounting where that is, but one is doing
12 the calculation, the other one is auditing the
13 calculation. I noticed they can do the calculation
14 separate days, but someone has to actually go back and
15 check it every time, because that was actually recently
16 a finding at our place, where they would do the
17 calculations incorrectly.

18 MIA TAHDOOAHNIPPAH: It is in accounting too
19 under (e)(6) on page three in the regulation that
20 accounting prepares the minimum bankroll.

21 DANIEL MCGHEE: In the reg it talks about the
22 audit being done with bankroll formulas, but it may be
23 it's not a reference in the audit section about it, but
24 I don't think we need to move anything, we need to add
25 something that's not there. I think the part about

1 minimum bankroll calculations that's under accounting
2 should stay there, but anything that has to do with
3 auditing a bankroll formula needs to stay in audit.

4 ROBERT FISHER: Kathi.

5 KATHI HAMEL: Well, our internal audit
6 functions audit the minimum bankroll. I don't know that
7 our -- and our audit -- our operational audit team, I
8 wouldn't say, has access to all of the supporting
9 documents to support the minimum bankroll calculation.
10 I personally don't think it should be in audit. I think
11 it should be in accounting and be audited by internal
12 audit.

13 ROBERT FISHER: Okay. So to borrow an
14 accounting and auditing term, how would you like to
15 reconcile this?

16 KATHI HAMEL: I think the reference to audit in
17 the minimum bankroll calculation should be removed from
18 the regulation for operational audit.

19 ROBERT FISHER: So you would pick this up,
20 which is right there in the operational audit section,
21 and you would move that to accounting?

22 KATHI HAMEL: It's already in accounting.

23 ROBERT FISHER: It's already in accounting. So
24 you would just delete this?

25 KATHI HAMEL: Yes. It's just saying that it's

1 not typically a function of rev audit to audit the
2 minimum bankroll.

3 ROBERT FISHER: Right. Let's pause here for a
4 moment. So the question was raised about whose function
5 is this if it's not a revenue audit function.

6 KATHI HAMEL: Accounting. Yes, to prepare.
7 The audit of minimum bankroll calculations is performed
8 during the MICS audit by the internal auditor.

9 DANIEL MCGHEE: And that's referenced?

10 ROBERT FISHER: It's already in there.

11 ROBERT FISHER: Where is it? Can you find the
12 reference?

13 KATHI HAMEL: They would audit accounting and
14 say did you calculate minimum bankroll correctly and did
15 you perform the audit? So as part of the checklist for
16 accounting, was there a minimum bankroll calculation and
17 was it performed correctly?

18 ROBERT FISHER: Do you see what she's saying?
19 Do you agree with what she's saying or are you just
20 acknowledging it?

21 DANIEL MCGHEE: No. I see -- if in the
22 internal section, compliance section, same thing as
23 functioning we're talking about. Then I can see where
24 this makes it appear like it's something else. So I'm
25 okay with it.

1 ROBERT FISHER: Okay. Various folks have
2 nodded their head about deleting this section. So do we
3 need to have anymore discussion on it or should we test
4 it? All right. Then let's test it.

5 So if you support deleting the section that's
6 on the screen on the minimum bankroll calculations from
7 the revenue audit section, raise your hand.

8 Okay. That did not get everybody. So if
9 you're willing to stand aside, raise your hand. If you
10 disagree, raise your hand.

11 ROBERT FISHER: Trying to figure it out. So do
12 you need another minute before we come back and check
13 it.

14 CHRISTINIA THOMAS: Well, my understanding of
15 the minimum bankroll calculation is determine the cash
16 that you have on hand to cover any obligations like if
17 every jackpot in your property went off. That's the
18 whole purpose of the minimum bankroll calculation. So
19 there's a whole other section in the guidance documents
20 on page 10 of 15 that talks about periodic audit of
21 cash, and then it goes to the best practice based on
22 what (inaudible). But if you actually read it, on the
23 other side, Verification of the gaming operation
24 maintains minimum cash in an amount sufficient to
25 satisfy the gaming operation's immediate obligations.

1 Well, to me, that's your minimum bankroll
2 calculation.

3 ROBERT FISHER: And that is in the guidance in
4 the revenue audit section.

5 CHRISTINIA THOMAS: Correct.

6 ROBERT FISHER: So what were you asking about,
7 Rest?

8 Go ahead, Tom.

9 THOMAS WILSON: I was going to say that the
10 minimum bankroll calculation is really for determining
11 your liability -- potential liability of gaming activity
12 where this other statement I think is referring to more
13 a global cash-flow analysis, that is there enough cash
14 on hand in the business to pay all of our liabilities,
15 accounts payable, you know, beyond gaming. So I do
16 think that bankroll is specific to just the gaming
17 component, and this is more specific to the entire
18 operation's cash liabilities. My interpretation.

19 ROBERT FISHER: Okay. Christinia, did you sort
20 it out?

21 CHRISTINIA THOMAS: No.

22 ROBERT FISHER: Okay. So if I have my
23 calculation correct, John, did you indicate support or a
24 willingness to stand aside?

25 JOHN MAGEE: No, I was in favor.

1 ROBERT FISHER: You were in favor, okay.
2 Didn't see it. Okay. So that means that's agreed to.
3 Okay. So bear with me while I do my paperwork.
4 All right. So, Rest, if I got it correctly,
5 you said that was the end of things that you wanted to
6 raise for 543.19.

7 REST WEST: But Kathi was -- I don't know if
8 she has any other issues.

9 KATHI HAMEL: I think that was the only
10 duplication that I saw, unless we need to clarify in the
11 guidance document about controlled inventories, because
12 there's nothing in the regulation for controlled
13 inventory. Under guidance document page 1115(h),
14 accounting, number one, it starts out with controlled
15 inventories. And in the regulation there's no reference
16 in accounting to controlled inventories.

17 JEFF WHEATLY: It's just called inventories,
18 right, under accounting, "Safeguard assets."

19 KATHI HAMEL: Right.

20 ROBERT FISHER: Which section were you
21 referring to, Jeff? Oh, right there. I found it.

22 Okay. Do you have a suggestion, Kathi? Do you
23 want to discuss it? Can we bump it back, the work that
24 you and Tom were doing, outside to figure out whether
25 there's something that should be changed in there? Yes?

1 MIA TAHDOOAHNIPPAH: Kathi, do you think there
2 should be a change in the guidance documents or --

3 KATHI HAMEL: I think that we've identified in
4 the operational audit section that there is an audit
5 performed by, formerly, the revenue audit for controlled
6 inventories. There's also some potentially controlled
7 inventories that are in accounting that need to have
8 some controls, and we've talked about those controls in
9 the guidance document, but there's nothing in the
10 regulation. And I don't know if that's good or bad, so
11 when I say I don't have an opinion, I really don't. But
12 I think it's with guidance that if there are inventories
13 controlled and they buy the accounting part of it, then
14 it needs to be controlled.

15 ROBERT FISHER: Jeff.

16 JEFF WHEATLY: Is it as simple as removing
17 "controlled" from the guidance and just calling it
18 "inventories" because that's what it calls them in the
19 reg. It just says inventory, and then it outlines the
20 procedure for how to handle those inventories and then
21 revenue audit.

22 KATHI HAMEL: I don't think it's that simple
23 because this then would lead you to believe that any
24 inventory would potentially be controlled by accounting,
25 and I think the intent was, let's say, controlled forms.

1 Let's use that as an example. You want the reader to
2 think that it's food and beverage and they have the
3 control to receive the storage and the issuance.

4 So the intent was anything that was in custody
5 of accounting and they were responsible for and they had
6 controls and Romanette (vi) says, then, that you have an
7 audit and that there's independence during the
8 performance of that audit. So either it needs to come
9 out altogether or there needs to be a regulation that's
10 included -- that's just my opinion -- that says if
11 accounting has controlled inventories, they have backup
12 controls if they're holding controlled inventories.

13 ROBERT FISHER: Tom.

14 THOMAS WILSON: I'm going to talk offline one
15 second.

16 ROBERT FISHER: Tom and Kathi, I see that you
17 need to talk about this a little bit. This might be an
18 appropriate time for us to take a break because we're at
19 a break time. There's coffee, there's snacks. So how
20 about if we take a 15-minute break, start up again at
21 3:00 if you're ready; if not, we can go a couple more
22 minutes. So let's take a break.

23 (Recess.)

24 ROBERT FISHER: All right. So we haven't even
25 gotten to the things that were on our agenda for today

1 so we got to pick up the pace, if we can, or shift some
2 of the work into smaller groups in order to be able to
3 cover more ground. All right. So I have the section
4 up, Kathi, that you asked for.

5 KATHI HAMEL: Okay. Thank you. We talked
6 earlier that we agreed that operational audits from a
7 revenue audit would perform some audit systems and
8 controlled inventories. In my mind, that's making sure
9 that if bingo cards are missing, that you've got sales
10 for them or they're voided or pull tabs or anything. I
11 don't know so much about playing cards and keys because
12 there's other reference to keys being a (inaudible)
13 audit.

14 So we've all agreed to this, and this is in the
15 operational audit, formerly revenue audit section. I
16 believe that this regulation, without the addition of
17 the word "of," should also be placed in the regulation
18 for accounting. And the reason I say that is because,
19 as we were talking about in small operations, controlled
20 inventory such as bingo cards, pull tabs and playing
21 cards, prenumbered forms -- I don't know about keys but
22 I'll leave that there -- may reside -- potentially
23 duplicate keys, could reside in accounting, not in the
24 audit, but in accounting.

25 And then if that regulation resides in

1 accounting, then the guidance document supports what you
2 do to control that inventory and what level of
3 independence you have to control that inventory. Does
4 that make sense?

5 ROBERT FISHER: So you're suggesting that it go
6 in the accounting section?

7 KATHI HAMEL: Yes, before number one.

8 ROBERT FISHER: So it would become the new
9 number one?

10 KATHI HAMEL: Yes.

11 ROBERT FISHER: Is that what you mean? This
12 would be the new number one. (Indicating on overhead
13 display.)

14 KATHI HAMEL: It's not audit, it's the custody
15 of controlled inventories.

16 ROBERT FISHER: It needs a verb. It needs a
17 verb that lines up with an S.

18 KATHI HAMEL: Ensures. Let me think. "Ensures
19 custody of controlled inventories, including the
20 receipt, issuance and use."

21 So you establish a control that -- well, that
22 doesn't work.

23 THOMAS WILSON: The issue is that in the
24 accounting section, in order to tie to the guidance,
25 that if accounting has custody of these controlled

1 inventories, they have to apply controls to that
2 inventory the same way that -- yes. And so it's not
3 that they're ensuring the custody of controlled
4 inventories, it's that if accounting is the custodian of
5 controlled inventories, they have to ensure that --
6 that's one instance -- that controls are in place
7 dealing with recording, receipt, issuance and use of,"
8 right? Yes?

9 KATHI HAMEL: Ensures.

10 ROBERT FISHER: Does that get at it? Does that
11 get at it, Tom? Is that getting at it or not?
12 (Indicating on overhead display.) No. Just say no. So
13 what is it?

14 Go ahead, Jeff.

15 JEFF WHEATLY: I just think that this creates
16 confusion for somebody reading the entire MICS document.
17 If somebody is reading the bingo section and it appears
18 that they're supposed to be the custodians of bingo
19 paper, this also says accounting is the custodian of
20 bingo paper. To me, it doesn't read that if they are,
21 so it creates a little bit of confusion in my mind.

22 THOMAS WILSON: That's why it's got to be
23 specific. This statement only applies if you are the
24 custodian of these documents.

25 ROBERT FISHER: Right.

1 THOMAS WILSON: I don't know quite know how to
2 say that, but that's what we're trying to say. Because
3 there's already guidance in the guidance document that
4 says accounting, here's how you put controls around it
5 if you are the custodian of these type of instruments.

6 ROBERT FISHER: Rest, go ahead.

7 REST WEST: Well, I think it creates an all new
8 responsibility for this section. I mean, the intent of
9 this section originally when it was developed was only
10 for what we referred to as accounting functions, not
11 auditing functions, which are solely for the purpose of
12 maintaining the accounting records and creating
13 financial statements and accurate and complete
14 subsidiary records, so on and so forth.

15 So, I mean, this is still in my mind an
16 auditing function, and it should belong in operational
17 auditing or revenue auditing or whatever you want to
18 call it. But that's just a comment from me.

19 ROBERT FISHER: Go ahead, Kathi.

20 KATHI HAMEL: The audit of these controlled
21 inventories does reside in the audit function, but the
22 objective here is to develop a regulation that talks
23 about controlled inventories that don't reside in bingo,
24 card games, pull tabs, et cetera, that they reside
25 physically in the accounting level.

1 ROBERT FISHER: So it's still not clear to me
2 what you're working to get at. So if I understand you,
3 Tom, it's if they are the custodian then, then they have
4 to have these controls.

5 THOMAS WILSON: If this, then that.

6 ROBERT FISHER: Right. Go ahead, Kathi.

7 KATHI HAMEL: When we put this section in
8 audit, why can't we just say it the same we did and say
9 "accounting controlled inventories"? Because it starts
10 out with "Controls must be established to ensure," and
11 instead of saying "audit controlled inventories," we say
12 "accounting controlled inventories for recording the
13 receipt." So accounting, take out the word "of."

14 ROBERT FISHER: Yes.

15 KATHI HAMEL: So controls must be established
16 to ensure accounting controlled inventories for
17 recording the receipt, issuance and use of controlled
18 inventories, period. The guidance document tells you
19 how you go about doing it.

20 ROBERT FISHER: Do you want the "including" in
21 there or not? This. The parentheses, yes, that's what
22 I mean. Thank you.

23 KATHI HAMEL: I guess it could be left in as
24 just an example.

25 JEFF WHEATLY: I would delete it.

1 ROBERT FISHER: You would delete the
2 parentheses? How come?

3 JEFF WHEATLY: Because I think it still creates
4 confusion to who has actual custody of bingo cards,
5 paper cards, pull tabs.

6 ROBERT FISHER: So you would do that?
7 (Indicating on overhead display.)

8 JEFF WHEATLEY: Yes.

9 ROBERT FISHER: This doesn't read quite right
10 from the introduction but --

11 THOMAS WILSON: But you put an "if" in front of
12 accounting.

13 KATHI HAMEL: Establish and ensure accounting
14 control.

15 THOMAS WILSON: "Establish and ensure each
16 gaming operation," prepares, replace, whatever, it
17 doesn't start with anything like that.

18 ROBERT FISHER: You have to read it from the
19 beginning.

20 THOMAS WILSON: Each gaming operation in the
21 accounting control.

22 MIA TAHDOOAHNIPPAH: Could you add it under
23 two, four. I believe, it's subpart of (inaudible) kind
24 of all these functions and then the "and prepares
25 inventory" and then say "if they control inventory,

1 then."

2 THOMAS WILSON: Yes, I think so. I think
3 what's throwing all of this is that at the introduction
4 of this section when it doesn't necessarily need to be
5 there.

6 KATHI HAMEL: We just need to move the guidance
7 reference.

8 THOMAS WILSON: Yes.

9 KATHI HAMEL: The guidance reference.

10 ROBERT FISHER: So you're saying put it in
11 here? Here? Is that what you were saying, Mia?

12 MIA TAHDOOAHNIPPAH: I think it's a better fit;
13 in other words, not maybe added to it, but --

14 THOMAS WILSON: And if accounting has custody
15 of controlled inventories, there must be controls in
16 place to ensure the recording, receipt, issuance and use
17 of controlled inventories.

18 ROBERT FISHER: It doesn't quite fit but --
19 because it's coming from here. So do these things and
20 perform the following, so you perform controls.

21 Michele.

22 MICHELE STACONA: Doesn't the guidance document
23 under (h), accounting, doesn't it already say that?

24 ROBERT FISHER: Which page are you on?

25 MICHELE STACONA: 12 of 15.

1 THOMAS WILSON: Kathi's concern has been that,
2 yes, it's in the guidance, but the regulation itself
3 does not address, does not contemplate accounting having
4 custody of controlled inventory; and, therefore, if the
5 regulation doesn't contemplate that, then the guidance
6 in the guidance document really doesn't do anything for
7 you because the regulation assumes that accounting as
8 written currently assumes that accounting would never
9 have custody of controlled inventory. So if the
10 guidance document talks about that possibility, then the
11 regulation should allow for that possibility.

12 ROBERT FISHER: All right. So are we going
13 around in circles or are we working on this? Jeff.

14 JEFF WHEATLY: So can't you just change where
15 it said inventory and safeguard assets to controlled
16 inventories and safeguard assets? There's no definition
17 for controlled inventories. We know accounting has
18 inventory of certain things, usually forms. Wouldn't
19 that cover everything if they so had custody of them,
20 bingo, pull tabs, blah, blah, blah.

21 KATHI HAMEL: Well, I think there's two.
22 Accounting is responsible for reconciliation and
23 accountability of many inventories not at the same level
24 as controlled inventories, in that you may receive an
25 inventory of chips but that it's received at the cage

1 cashier may not have the same level of control as if
2 they held an inventory in their custody. An inventory
3 that's in the property is different than an inventory
4 that's in their area of responsibility, in their
5 custody. So maybe it's another bullet that just says
6 custody of controlled inventory. You have to have
7 control for custody of controlled inventories, and then
8 let the guidance document explain it and not put too
9 much language in the regulation.

10 ROBERT FISHER: So like this?

11 KATHI HAMEL: Yes, and in the guidance
12 document, you would just need to move the location of
13 that guidance language.

14 ROBERT FISHER: Okay. So are you comfortable
15 with that the way it is, Kathi? Yes? So what do other
16 people think?

17 KATHI HAMEL: The way you have it up there,
18 yes.

19 ROBERT FISHER: Yes. So is that working for
20 everybody else? This is in the regulation, right, not
21 in the guidance? So what change would you have to make
22 in the guidance? While you're looking at that, Kathi,
23 I'm going to go to Christinia.

24 CHRISTINIA THOMAS: I'm not real sure if it
25 fits there, because the direction reads, to prepare

1 general accounting records on a double-entry system of
2 accounting. And then it talks about inventory and
3 safeguard, so they're actually talking about them
4 controlling inventories. I'm not sure if it's in that
5 subsection.

6 ROBERT FISHER: So you could actually go back.
7 Go ahead, Tom.

8 THOMAS WILSON: Maybe move it over so it's not
9 a Romanette under --

10 ROBERT FISHER: Yeah, it's not that easy. Do
11 you want to make it a number so go back to having it be
12 a numbered item, is that what you're suggesting?

13 THOMAS WILSON: Yes.

14 ROBERT FISHER: And it says, "controls must be
15 established to ensure each gaming operation" -- what?

16 DANIEL LITTLE: Can I just interject? We're
17 drafting here. And this is something that probably
18 would be better suited for a smaller group to bring back
19 to the committee at a later time. We've wasted another
20 30 minutes on this here and we're 30 minutes before the
21 break. Excuse me, let me correct this. We didn't
22 waste, but we spent almost an hour on this. So could we
23 possibly set up a subcommittee and let them work on it
24 and report back?

25 KATHI HAMEL: Yes.

1 ROBERT FISHER: So do we have volunteers for
2 that?

3 KATHI HAMEL: Tom.

4 ROBERT FISHER: Kathi and Tom. Did you just
5 volunteer Tom? And do you accept?

6 THOMAS WILSON: Yes. She's making me.

7 ROBERT FISHER: So.

8 KATHI HAMEL: Anyone else want to help?

9 ROBERT FISHER: Yes, somebody else should help,
10 somebody who has kind of been working their way through
11 some of this to try to figure out where it fits and how
12 it works. So, Jeff, yes. Now it's Tom and Jeff in the
13 same group. All right. So for right now, I'm going to
14 get rid of this. And this should go back to here.
15 Okay.

16 All right. So what you're going to come back
17 to us with is -- because you have a couple of things now
18 that are -- that you're going to come back, so just so
19 everybody's clear on what you're doing can you summarize
20 what it is you believe you've been tasked to do?

21 KATHI HAMEL: Yes. Rewrite the guidance
22 document for accounting, reorganize it, and do a better
23 job of the reliance on the internal audit section in the
24 CPA's responsibilities concerning auditing reports, et
25 cetera, just those two things; right? Okay. Is that

1 what your notes show?

2 ROBERT FISHER: No. What about the controlled
3 inventories? That's the same thing.

4 KATHI HAMEL: We just have to reorganize the
5 guidance document for controlled inventories.

6 ROBERT FISHER: Well, I thought you were also
7 working on how to insert the controlled inventories into
8 the accounting section.

9 JEFF WHEATLEY: Into the reg itself.

10 ROBERT FISHER: Yes, into the reg itself.

11 KATHI HAMEL: Oh, okay. You want more than
12 what we already did?

13 ROBERT FISHER: Yes.

14 KATHI HAMEL: Okay. Yes. We'll do controlled
15 custody of controlled inventories in accounting for the
16 regulation and the guidance documents.

17 ROBERT FISHER: Okay. All right. So we're
18 trying to work our way through and complete the audit
19 and accounting section. Does anybody have anything else
20 in that section that they want to bring up with the
21 group?

22 (No audible response.)

23 ROBERT FISHER: All right. So we still have to
24 cycle back to this once you come back to the group --
25 the three of you come back to the group with your

1 proposed way to do it. We're not closing out the
2 accounting section right now and I think we have --
3 that's still open, that reliance on the audit. Okay.
4 So I think we've worked through everything that's been
5 raised. So does anybody have anything else to raise on
6 audit or accounting?

7 THOMAS WILSON: Just so I'm clear, is the
8 expectation that this subgroup will have this figured
9 out to present tomorrow so that we can finalize this?
10 Yes, no? I mean if it is or it isn't, then it means it
11 gets deferred until, you know.

12 ROBERT FISHER: So can you bring back something
13 for tomorrow? No. So that would necessarily mean that
14 you wouldn't be able to consider this until you got back
15 together in February and you won't have necessarily have
16 the benefit of having NIGC's input in the room.

17 DANIEL LITTLE: We've already submitted for,
18 you know, comment all the issues that, you know, that we
19 see. So this isn't one of the areas where we really
20 will have a comment on one way or the other. I think
21 we've already discussed Rest's issues, and what you all
22 decide to do with that, that's all up to you so.

23 ROBERT FISHER: Okay. So then we would not
24 return to the audit and accounting section tomorrow, and
25 are we ready to move now to the drop and count section?

1 So John had his card up just a shade before you
2 said that. Go ahead, John.

3 JOHN MAGEE: When we started out this morning,
4 Matt made a request that we set some time aside so we
5 can deal with the TAC going to Arizona next month and
6 ask that the group -- you know, that we could discuss
7 this. And I think it would be a great departure right
8 now, just for a change, to deal with something.

9 MATTHEW MORGAN: That was going to be my
10 request. Before you get to the day's agenda, can we
11 break for that? Because I think we're about to actually
12 get to what we were supposed to be on now.

13 ROBERT FISHER: Okay. So it sounds like we
14 need a caucus break. So let's see if we can do that in
15 15 minutes. How about that? So that would be about
16 quarter to 4:00. Is that possible? I don't think that
17 room is available, I think they're in another meeting in
18 there.

19 KATHI HAMEL: We can go outside.

20 ROBERT FISHER: Yeah, that's a good idea.

21 All right. So by my clock it's about 3:32. So
22 can you try to be back by no later than 10 of, and if
23 you're going to be later than 10 of, can you send
24 somebody in to let us know?

25 (Caucus Break.)

1 THOMAS WILSON: Just for everyone's benefit,
2 the TAC has decided that we'll meet in Tucson in
3 February and more details of that will be forthcoming.
4 Of course, NIGC, we encourage and invite your
5 participation and attendance. And the same thing,
6 Robert. We would like to find out ASAP if you're going
7 to continue to be part of that process or not because
8 obviously there's administrative work that needs to
9 continue to happen beyond this meeting, and our
10 understanding was that you were put in place to support
11 the TAC. So whatever that means, we certainly would not
12 be opposed to you participating in Tucson.

13 ROBERT FISHER: Okay. And I have to talk with
14 the director in my office to kind of apprise her what's
15 going on and figure it out. And as I said, there's a
16 personal thing right now and a work-related thing
17 because NIGC has been paying my travel expenses, not for
18 the time, but for the travel expenses, and I have to
19 sort out some things with my office director before I
20 can do it, and I've been trying to reach her all day.
21 So hopefully I will be able to talk to her and be able
22 to report back to you tomorrow.

23 Okay. So you're going to use the original
24 dates, the 6th?

25 THOMAS WILSON: The original dates.

1 ROBERT FISHER: Seven, eight, nine --

2 THOMAS WILSON: Yes.

3 ROBERT FISHER: -- is what it is, I think.
4 Okay. All right. So I'm starting to capture on an
5 action item list for you.

6 All right. So are we ready to move to 543.21,
7 drop and count section?

8 DANIEL LITTLE: Can I make a point of order
9 here? The National Gaming Association is having a
10 legislator come in that same day. So I'm not sure if
11 any of have a conflict with that.

12 ROBERT FISHER: All right. So our usual
13 format, start off with TGWG overview and then move to
14 the NIGC questions and then open it up to see if there's
15 anything else anybody on the TAC wants to raise beyond
16 what NIGC discussed. So, Dan, you're going to give us
17 the overview?

18 DANIEL MCGHEE: Primarily what happened with
19 the drop and count section is, you know, originally
20 there was a section for Tier A, a section for Tier B,
21 and a section for Tier C, which repeated a lot of the
22 same things. So what we did is we pulled the
23 similarities and the same things from each section, each
24 of the tiers, and put it all into one, just one section.
25 And where Tier A or Tier B was unavoidable and needed to

1 be referenced, it would particularly would say for Tier
2 A property, for Tier B property. So then a lot of the
3 same controls up there obviously were honed down, but
4 that was the organizational aspect of what you see now.
5 It's a shorter document, and it's just one section, and
6 then the few sections that refer to different tiers are
7 outlined or specifically stated.

8 ROBERT FISHER: Okay. Kathi.

9 KATHI HAMEL: I think there's another
10 significant change, is that we looked at drop and count
11 for card drop and Class II bingo devices and whether it
12 be coins or bills or vouchers or chips or currency, we
13 looked at those drop and those count processes as all
14 the same process. So you don't see a section that says
15 here's how you count coins, here is how you sort coins,
16 here's how you drop coins, it's all combined as drop or
17 count.

18 ROBERT FISHER: Okay. Any other TGWG comments
19 or overview before we return to NIGC? Okay. So, Rest.

20 REST WEST: Yes, I'm going to jump over to page
21 8 of 14, those comparison documents. There's some other
22 questions that have been posed in the document. I think
23 this is probably the more significant than some of the
24 prior ones in this document, but player interface,
25 computerized key security system, and card games,

1 computerized keys, security systems, pretty much the
2 same question for the TAC is why was not more
3 information or guidance for computerized key security
4 systems not included in the proposed TGWG standards in
5 their guidance documents?

6 ROBERT FISHER: So are you asking in the
7 regulations or in the guidance or in either?

8 REST WEST: Both.

9 ROBERT FISHER: In either, okay.

10 REST WEST: Either or both.

11 ROBERT FISHER: Okay. So anybody -- who is
12 going to respond to this question? Matt.

13 MATTHEW MORGAN: I will give part of the
14 explanation at least from my point. It's probably not a
15 surprise. But one explanation is when you start talking
16 about computerized -- when you start going over to your
17 computer applications. So, you know, we talked about
18 that activity in general, and sometimes at its broadest
19 and most basic levels, because, again, these are
20 minimums.

21 So when you start getting to computerized key
22 systems, that's a higher level than the minimum. So we
23 didn't specifically talk about computerized technology
24 nor do we start talking about any other technology that
25 you may be able to use in the future because it's too

1 hard to pin down. We talk about it more in general
2 terms, on the drop, of what needed to be controlled.
3 And, of course, we'd never really get into specific
4 procedures in these documents. Procedures come at an
5 operational level way, way down the list. You know,
6 this is my system and under this system, here is how the
7 procedure for checking out keys or how long they can be
8 out, whether two people can check them out. So a lot of
9 that detail wouldn't be found in other places, is my
10 kind of broad statement on it. Because, again, those
11 were minimum, what is the minimum controls and not a
12 specific technology of how you can do that.

13 ROBERT FISHER: Kathi, your card is up, yes.

14 KATHI HAMEL: I think we touched on
15 computerized systems in the guidance document on page 13
16 of 14 because we made sure that we talked about override
17 keys for computerized electronic or alternative key
18 systems, which is number five.

19 ROBERT FISHER: Number five in the regulation?

20 KATHI HAMEL: In the guidance document, control
21 keys are --

22 ROBERT FISHER: Got it.

23 KATHI HAMEL: The middle of the page at the
24 bottom of page 13 of 14.

25 ROBERT FISHER: Anything more on that? Rest,

1 did you have anything else on that?

2 REST WEST: No.

3 ROBERT FISHER: Okay. So what's next? Tom's
4 waving. Go ahead, Tom.

5 THOMAS WILSON: So, Rest, do I understand --
6 because when I read the comment that you guys made about
7 considering the widespread use of computerized key
8 controls and that there's no specific procedures or
9 controls for the utilization for key controls,
10 computerized key controls are the -- can be a control.
11 Are you saying that you believe there should also be
12 procedures that define what that computerized key system
13 should look like, how it should operate, what it should
14 do, or even the standards of what a computerized key
15 control system should look like? So I'm trying to
16 understand what the concern is or what the expectation
17 would be that you would want to see in a regulation
18 about key control -- computerized key control.

19 REST WEST: I would just say more in line with
20 the proposed draft of 2010 standards included in that
21 draft.

22 ROBERT FISHER: Okay. Is there anything more
23 on that one, or are you ready to move to the next
24 question? Okay, Rest. Next.

25 REST WEST: Down at the bottom of page 10, I

1 have a question. How could the guidance documents be
2 clarified to make sure the reader understands that the
3 currency counter should make two independent separate
4 counts. Just the comment is made just to get some
5 clarification or basically ask the TAC committee if they
6 think there's any rewording that needs to take place.
7 This is a comment on the guidance. This is up there in
8 number (iv) and (v). I mean, it's got a pretty good
9 segment regarding, the currency counter does not
10 automatically count the currency twice, they need to run
11 it through the counter a second time.

12 ROBERT FISHER: You got to start over again,
13 I'm sorry, Rest.

14 REST WEST: "If the currency counter does not
15 automatically count the currency twice, it should be run
16 through the counter a second time." Just to clarify to
17 the reader, that it should be two independent counts of
18 the currency that is run through the counter and some of
19 your newer -- probably a lot of you have in your
20 facilities will actually make the currency count through
21 the counter will make two separate independent counts
22 unless you're using like the old glory or, you know,
23 small currency counter, you have to run it twice, but
24 the important principal in there should be two separate
25 counts.

1 ROBERT FISHER: Where in the guidance were you
2 referring to?

3 REST WEST: Bottom of page 10, the last under
4 TGWG guidance, (b)(v).

5 ROBERT FISHER: Bottom of page 10.

6 DANIEL LITTLE: On the guidance, page nine.

7 ROBERT FISHER: Page nine, okay.

8 DANIEL LITTLE: Yeah. Right in the middle
9 there.

10 ROBERT FISHER: Oh, yeah. Number four, page
11 nine, number four, count.

12 ROBERT FISHER: Okay. Is there any comment
13 back or any question that you might have about what Rest
14 has said?

15 Kathi.

16 KATHI HAMEL: Well, page 9 of 14 is that --
17 that's what I understand -- (I) count; (4) is the task
18 of the count.

19 ROBERT FISHER: It's numeral 4, Roman (v).

20 KATHI HAMEL: Right, but that's for the task.
21 So the question on the NIGC's document, page 10 of 40,
22 says, "How could the guidance document clarify to make
23 sure that we're understanding that the currency counter
24 should make two independent/separate counts?" The
25 reference in Romanette (iv) is just tasking the counter.

1 REST WEST: If you look at (iii) and (iv).

2 ROBERT FISHER: Kathi, can you turn your mike
3 off? Thanks.

4 REST WEST: It seems that one way to interpret
5 (iii) and (iv) above is during the performance of the
6 actual count during the testing, so there is some
7 confusion, and everything under (iv) actually pertains
8 to the test process, if conducted, performed before the
9 actual count process begins.

10 Also (v) is not part of the test, it's kind of
11 a general statement that each count needs to be two
12 separate independent counts.

13 ROBERT FISHER: Go ahead, Kathi.

14 KATHI HAMEL: I think the guidance documents
15 for number 4 is -- it needs some work. It seems to be
16 incorporating tests with actual count and those two
17 functions need to be extracted separately or listed
18 separately. I agree with you, Rest, when you go on to
19 read number five, Romanette (v), and then number 5 of
20 the regulation says, The test results must be delivered.
21 So I think the guidance document needs some
22 organization.

23 ROBERT FISHER: Okay. Rest, what's the next?

24 REST WEST: Next is on page 11 of 6 in the TGWG
25 guidance. This question pertains to while the account

1 team -- I can't see account team ever needing access to
2 the bill-in meter amounts. Does the TAC think there's
3 ever a situation where that would be -- there would be a
4 reason where account team would ever need to access to
5 bill-in meter amounts?

6 ROBERT FISHER: Can you say that again, Rest.
7 The --

8 REST WEST: Well, if the account team needs the
9 bill-in meter amounts.

10 ROBERT FISHER: Billing meter amounts?

11 REST WEST: Bill-in meter amounts.

12 ROBERT FISHER: Okay. Just wait one second,
13 Tom. Okay, go ahead.

14 THOMAS WILSON: The guidance document says
15 account team must not have access to bill-in meter
16 amounts, an account being performed, that's number six.

17 REST WEST: But the second sentence.

18 DANIEL LITTLE: But if you read the second
19 sentence, it's a little confusing.

20 MATTHEW MORGAN: The scenario would fit because
21 some roles take on a dual purpose at some point when
22 you're short a member somewhere. And if your members of
23 your account team normally have to go in and be an
24 (inaudible) of your drop, we're saying they could, but
25 you segregate out the function at that point to make

1 sure they don't have access to that information.
2 Because I think it's pretty common that you have
3 shortages on your drop team, and, you know, you're
4 always grabbing somebody else to perform that function
5 because a lot of the drop is you need somebody to -- I
6 always have shortages on my drop teams.

7 MICHELE STACONA: I guess best practices out
8 there, you should never have your drop team know what
9 the bill-in meter is. That's one team for control. And
10 then the second part just doesn't make sense. Even if
11 you have a variance, they still shouldn't know where
12 (inaudible). Because if they know it, then they can
13 plumb it to make it match.

14 MATTHEW MORGAN: That's why you segregate the
15 functions. They would never be doing both. Normally
16 they're count. They wouldn't have access to it, but for
17 that shift, they're performing a drop. Drop means
18 information. It doesn't mean they go back and start
19 doing the count on that (inaudible). That's the reason
20 you have to segregate it.

21 It's one of those things I think on the fly out
22 in Florida, that takes place in the practical
23 environment. In a theoretical opinion, that's not what
24 you want, but sometimes when you want to get the job
25 done, that's what it takes, so you have to figure out

1 how to do that.

2 ROBERT FISHER: Jeff.

3 JEFF WHEATLY: So if I understand the scenario
4 correctly, there could be an occasion when the drop team
5 is short, you pull an off-duty account team member in
6 for that day to perform the drop, at which time they may
7 have access to see a hard meter bill-in value when
8 they're doing the actual drop, but they would be
9 precluded from actually conducting that particular
10 account for which they did the drop; am I correct?

11 MATTHEW MORGAN: Yes.

12 ROBERT FISHER: Can you say affirmatively or, I
13 mean, verbally? In other words, you're nodding your
14 head yes, Matt.

15 MATTHEW MORGAN: Yes. I agree with that.

16 ROBERT FISHER: Thank you.

17 DANIEL LITTLE: Would that still be considered
18 a member of the account team? So could you just take
19 off after "prohibit count team," just remove "count
20 team" and put whatever term you want in there, are they
21 still considered a count team member?

22 JEFF WHEATLEY: Yes.

23 REST WEST: Why would a count team member have
24 access to bill-in meter amounts? How would they have
25 access to it in a Class II gaming environment? Are

1 there hard meters on the Class II gaming machines,
2 player terminals? Why would they ever have access to
3 bill-in meter amounts?

4 JEFF WHEATLY: There could be hard meters on
5 Class II machines.

6 REST WEST: If you're going to get up there and
7 look, I mean.

8 JEFF WHEATLEY: Right, but then -- if they
9 could be actually conducting that on the drop team for
10 that particular day, they're not going to be allowed to
11 conduct an account for that particular drop that they
12 conducted because of that reason for that gaming day.
13 So if they didn't -- today is a gaming day, if they
14 conducted a drop, they can't do the counts.

15 REST WEST: But you only can see the reading on
16 the meter at that point in time. You don't have the
17 increment. You don't know that that machine should have
18 \$1,000 in it instead of \$1,200 and it's counted. So
19 bill-in meter amounts does not mean what's on the hard
20 meter at that point. It's an incremental change is what
21 you're concerned about the count team not having access
22 to. And I've seen count teams have access to it and
23 they try to -- you know, they're so disorganized in
24 trying to determine what boxes they have and trying to
25 see if they conducted the count properly and it's like

1 it gives you a heart attack when you go in to drop or
2 count and you see that happen.

3 So I just don't see any instance where a drop
4 team member would have access to the incremental bill-in
5 meter figures.

6 ROBERT FISHER: So is there anything more to do
7 with this? Okay. So is there anything more to do with
8 this that needs to be done with respect to the document
9 or not?

10 LEO CULLOO: I had a quick question on the drop
11 and the count team. So theoretically, you could use a
12 slot floor person working on a count team in an
13 emergency; right?

14 ROBERT FISHER: Could say that again, Leo?

15 LEO CULLOO: Theoretically, you could use a
16 slot floor person to work in a count team if something
17 came up, and theoretically, that slot floor person could
18 have a dispute on a bill in a can and actually had to
19 look at the meters to go in there and do the count
20 backwards on the bill to see if it's an actual dispute
21 or if they're lying. So in that case, they would have
22 access.

23 ROBERT FISHER: So that's your example in
24 response to Rest's question about how could they have
25 access?

1 LEO CULLOO: Yes.

2 ROBERT FISHER: Yes.

3 REST WEST: How would they have access?

4 LEO CULLOO: They have access to what was in
5 the can because they have got to pull the can. In cases
6 when we have disputes, we'll have TJ there, but they'll
7 pull the can and they'll pull the bills if there's a
8 dispute right there and look at the sequence of the
9 bills so they'll know what's supposed to be in that can
10 at that time.

11 ROBERT FISHER: But that's not the bill-in
12 meter. That's the actual bills in the can. That's
13 actual currency, that's not the metered amount.

14 LEO CULLOO: Right.

15 REST WEST: That's two different -- that's
16 apples and oranges.

17 ROBERT FISHER: Okay. If you don't have
18 anything more you want to say about this --

19 REST WEST: No.

20 ROBERT FISHER: Okay. So the only question is
21 whether there's anything that the committee wants to do
22 with the information that Rest has asked about and that
23 we've talked about or whether we're ready to move on.

24 Okay. So let's go to next question. If we
25 need to, we can come back to this.

1 REST WEST: There's a couple of questions in
2 blue about forwarding information on counts. Let's see.
3 I want to jump to another one that pretty much covers
4 that. Down in the bottom of page 12, NIGC comments,
5 questions to TGWG guidance. Number 22, it relates to
6 number 22, it says, Best practice is for documents to be
7 delivered immediately upon completion of the count and
8 verification of the drop by the count team member or for
9 the count team to secure in a lockbox to which only
10 accounting has a key. Does the TAC committee feel like
11 this could be included in the guidance documents?

12 KATHI HAMEL: On the guidance document, page
13 12, middle of the page number 22.

14 ROBERT FISHER: Yes, that's what Rest is
15 referring to.

16 KATHI HAMEL: And doesn't that say that or is
17 he suggesting it be more specific than just saying
18 "count document"?

19 REST WEST: Yes, just more specific, because it
20 says "secure." We don't know if that means leave it in
21 the count room or take it to the cage or -- usually in
22 my experiences they want it delivered, preferably by
23 hand, the count sheets to accounting as soon as
24 accounting is complete. Because generally, revenue
25 audit is sitting up there. They're performing other

1 functions, but they're generally ready to get the count
2 documents to see if they can reconcile with the
3 interface with the count system and the slot system or
4 whatever (inaudible) received with the revenue audit of
5 the slots or the card games or whatever they're
6 performing. So generally, the typical procedure that
7 I've seen is, as soon as a count team finishes their
8 count and the funds are accepted into the cage or vault,
9 accountability, the account documents are transported
10 immediately to revenue audit.

11 The other option is to transport them to a
12 lockbox typically outside a cage or in some other secure
13 area and deposited in a lockbox. So the question is,
14 does the TAC feel like there's additional guidance that
15 needs to be provided?

16 And next-day delivery is kind of a confusing
17 term because typically when you're doing -- the count is
18 for the prior gaming day, so as soon as the count is
19 completed the count documents are immediately
20 transported to revenue audit so they can, as I was
21 saying, continue with their slot audit function.

22 ROBERT FISHER: Jeff.

23 JEFF WHEATLEY: Is 22 -- is that meant to be
24 there because it says, Best practice suggests each
25 operational area secure daily audit and accounting

1 records.

2 When we're talking about count and drop, if you
3 look at 18, Romanette (iii), it says all account records
4 should be forwarded to accounting. Alternatively, it
5 may be adequately secured in a locked container we just
6 talked about. So I'm wondering if 22 is not even
7 supposed to be in there. It just got carried over from
8 that another section.

9 Rest, did you see 18 Romanette (iii)?

10 ROBERT FISHER: At the top of page 12.

11 JEFF WHEATLEY: Does that address your
12 concerns?

13 REST WEST: Mike just brought up an issue, too,
14 in 22. The second sentence says, For example, a cashier
15 might place records in a lockbox. I mean, if we're in
16 drop and count, the cashiers should never have access to
17 the actual count portion of the documents. A cashier
18 should never touch that part of it anyway, so that's an
19 inaccurate statement on 22, so I agree with your
20 comment.

21 JEFF WHEATLEY: So I say 22 gets struck.

22 ROBERT FISHER: Okay. Rest, what's next?

23 REST WEST: Bottom of page 13, An unannounced
24 inventory of all keys including duplicates should be
25 performed periodically at least twice per year. Should

1 this be included in the guidance?

2 I suspect it's somewhat referred to in the
3 operational audit portion on 543.19. I just wanted to
4 bring it up for the record.

5 KATHI HAMEL: Rest, I'm sorry, we couldn't hear
6 you back here.

7 REST WEST: The bottom of page 13, an
8 unannounced inventory of all keys including duplicates
9 should be performed periodically at least twice per
10 year. Should this be included in the guidance?

11 It's actually been that some operations who do
12 a really good job of maintaining all the sensitive keys
13 with the exception of the duplicates, you go and try to
14 perform -- you know, take a look at their professional
15 inventory of the duplicates, and when duplicates have
16 been made and who they have been issued out to and
17 everything, it's just a disaster.

18 So we all know that there's a bunch of
19 duplicate keys floating out there, that it's the
20 biggest -- probably a worse issue than some of your
21 sensitive keys that are maintained in a normal lockbox.
22 But basically the statement is, you know, should some
23 statement to this effect be included in the guidance.

24 KATHI HAMEL: I'm just looking. I thought we
25 had some language in accounting and audit, so I'm just

1 going to look that up, if there was some guidance on
2 that.

3 REST WEST: While Kathi is doing that, do you
4 also recommend the audit and accounting section be
5 struck from the end of this -- the guidance documents?
6 Actually the -- you were doing in other sections?

7 KATHI HAMEL: Well, I can answer that question.

8 ROBERT FISHER: Yes, I know you can't look at
9 the document and not answer the question at the same
10 time. So go ahead and answer the question and then you
11 can check out the section.

12 KATHI HAMEL: Okay. I found the section. The
13 guidance document for accounting under operational
14 audits, that there will be quarterly audits of keys and
15 key controls, and I agree with you, Rest, there should
16 be some language added including duplicate keys. But
17 tab L, page 10 of 15, Quarterly audits of keys and key
18 control should be performed. It should include
19 specialized keys and review of the access issue that
20 (inaudible) to verify proper authorization and
21 (inaudible) management to determine based on how many
22 days to review, et cetera.

23 So I think that should be changed to include
24 duplicate keys.

25 ROBERT FISHER: All right.

1 KATHI HAMEL: And in the reference to audit and
2 accounting, our recommendation was to put that audit and
3 accounting reference at the bottom of every section that
4 in previous MICS had accounting functions embedded in
5 the MICS so that the reader would be directed to the
6 audit and accounting section.

7 ROBERT FISHER: So can you go back, I'm sorry,
8 and say what you said before, Kathi, about adding
9 duplicate keys into the -- which section?

10 KATHI HAMEL: In the guidance document for
11 audit and accounting.

12 ROBERT FISHER: Right. No. Didn't you say it
13 also added in the drop and count section? Weren't you
14 saying that? No? Okay. I already got that.

15 KATHI HAMEL: No.

16 ROBERT FISHER: Okay. All right, then. What's
17 next, Rest.

18 REST WEST: Cage.

19 ROBERT FISHER: So you're done with drop and
20 count? Okay. Anybody have anything else that they want
21 to raise on drop and count?

22 (No audible response.)

23 ROBERT FISHER: Just to recap before we move on
24 and to see if anybody has anything else, there were no
25 questions about the regulation, if I have that right.

1 Questions were about the guidance. And so we've got no
2 sort of proposed changes to the regulation. We have
3 some things in the guidance that need to be -- that need
4 to be worked on later. So I'm wondering whether you
5 want to test -- whether you want to recommend the TGWG
6 version of the drop and count section with the one --
7 our standard change in paragraph A and paragraph B,
8 whether you -- whether we should do that as the -- kind
9 of close that off even though you're going to have to do
10 more work on the guidance document.

11 Dan.

12 DANIEL MCGHEE: I know the first initial thing
13 that's mentioned with the guidance document was just a
14 numbering issue. So that can be cut if that's out
15 there.

16 ROBERT FISHER: Well, there's the three things.
17 There was the thing about testing and counting, there
18 was the thing about the leading in at paragraph 22, and
19 then there's the numbering question in the guidance.

20 DANIEL MCGHEE: Versus accounting is the
21 numbering thing. That's what you're talking about.

22 JEFF WHEATLY: No. That was separate.

23 ROBERT FISHER: That's a little separate.
24 There's like three section I's in the guidance document.

25 DANIEL MCGHEE: Well, where there was some

1 testing things that were combined with --

2 ROBERT FISHER: Right.

3 DANIEL MCGHEE: -- the accounting things? Was
4 a numbering issue.

5 ROBERT FISHER: Oh, okay.

6 DANIEL MCGHEE: Everything after that Romanette
7 little I or whatever, Romanette (ii), it should have
8 just started back up with five, six, seven, eight, it
9 should have started -- because all that fell underneath
10 accounting section, and what happened was so it became
11 subtopics of testing when they really should have been
12 their own topics.

13 ROBERT FISHER: Right. So are you trying to
14 solve this right now or are you --

15 DANIEL MCGHEE: Right.

16 ROBERT FISHER: Because I thought there was
17 going to be additional work done on it, but we can -- if
18 you -- if that's the -- we can maybe finish the guidance
19 right here. Is that what you're saying?

20 DANIEL MCGHEE: Numbering is the very first
21 thing we talked about.

22 ROBERT FISHER: Yes.

23 DANIEL MCGHEE: Whether there was some mixture
24 between (inaudible).

25 ROBERT FISHER: Right.

1 DANIEL MCGHEE: Really it wasn't MICS, it was
2 just the letters were off so it made it look like it
3 fell under there but it didn't. It a formatting issue,
4 not a --

5 ROBERT FISHER: Oh, it's a formatting issue.
6 And it's from five -- I'm sorry, can you go back and
7 tell me again?

8 DANIEL MCGHEE: It's on page nine.

9 ROBERT FISHER: Page nine, and it's?

10 DANIEL MCGHEE: What page is it on?

11 ROBERT FISHER: Where does it start?

12 DANIEL MCGHEE: Four, (I)(4).

13 ROBERT FISHER: (I)(4).

14 DANIEL MCGHEE: Okay. And then you see the
15 second little I?

16 ROBERT FISHER: Yes.

17 DANIEL MCGHEE: After that the third (iii) or
18 whatever.

19 ROBERT FISHER: Yes.

20 DANIEL MCGHEE: That would actually be number
21 five. If you were to go, so it would be three, four,
22 five, six, it would be their own, you know.

23 ROBERT FISHER: Maybe this, let's do this.

24 JEFF WHEATLY: What about the one that says
25 number five now?

1 DANIEL MCGHEE: That's all test results.

2 JEFF WHEATLEY: Is that all outside of the
3 testing section? It should go back up, that's what I
4 thought.

5 DANIEL MCGHEE: Yeah, I think this one is
6 actually -- yeah. Somehow this got popped in. It's
7 just a long -- it's just a formatting.

8 ROBERT FISHER: Got this right? Yes. Okay.
9 All right. So actually we could test both the
10 regulations as is with those changes and then test these
11 changes to the guidance and we might be done with drop
12 and count. So I think let's go to Jeff because he's
13 just getting ready to talk, and then I'll come to you,
14 Tom.

15 JEFF WHEATLY: What did we ever decide on what
16 is listed as number six at the moment about the bill-in
17 meter amounts and how drop/ -- we've left that kind of
18 unresolved.

19 ROBERT FISHER: Okay. So did you have a
20 suggestion other than --

21 JEFF WHEATLY: No. I'm still a little confused
22 about the whole issue actually, so I can't really
23 suggest anything. If I understand the issue -- all of
24 the issues regarding it.

25 ROBERT FISHER: Okay. So we'll come back to

1 the that in a second. Let's take Tom's comment and then
2 we'll go back to Rest and see if we can identify what
3 that issue is and if there's something we need to fix.

4 REST WEST: Well, go ahead and finish that
5 and --

6 ROBERT FISHER: Finish that, okay.

7 DANIEL MCGHEE: He wanted clarification to why
8 it was there, which we answered that, whether it should
9 be there or not, was his question. Because that's what
10 made us move on, which is why we didn't -- the question
11 they had is why would it be there if would we delete it?
12 And there were reasons put out there of why it could be
13 there. And whether or not it's a good idea was not
14 revolved, but I don't think that was really the
15 question, which is why we moved on without --

16 ROBERT FISHER: So page nine. Okay. Rest,
17 we're waiting for your --

18 REST WEST: Well, my recommendation was to
19 delete the second sentence of that.

20 ROBERT FISHER: Can you say in a sentence or
21 two how come?

22 REST WEST: Because I don't ever see an
23 instance where a drop team member or count team member
24 should have access to bill-in meter amount.

25 ROBERT FISHER: Okay. Did that help you, Jeff?

1 JEFF WHEATLY: No.

2 ROBERT FISHER: No. Okay.

3 JEFF WHEATLEY: I just know there was opposing
4 views on why that could occur but I thought that we
5 satisfied that requirement by saying that they wouldn't
6 be involved with that actual count. But if that still
7 doesn't resolve the issue, then it's kind of unresolved.

8 DANIEL MCGHEE: We explained why it could
9 happen.

10 JEFF WHEATLY: So I guess that's for NIGC's
11 consideration.

12 ROBERT FISHER: Right. Okay. So we're
13 getting -- we're deleting the reference to the deleting.
14 Okay. Tom.

15 THOMAS WILSON: For NIGC, bottom of page four.

16 ROBERT FISHER: Bottom of page four of the
17 comparison document?

18 THOMAS WILSON: Yes. I know that we haven't
19 talked about all of your questions in this document, but
20 this comment was particularly of interest to me. The
21 question you have about the clarification between the
22 agent and what about a non-employee who is performing
23 the role of the agent but might have supervisory
24 authority over tribal assets.

25 Was there a need to talk about that, or are you

1 guys -- my concern is that if we don't address all of
2 your questions in here, I have difficulty, then,
3 acknowledging that, you know, we're recommending that
4 the entire document or something -- so I need to gain
5 some comfort that either these are no longer an issue
6 for you, questions that we didn't talk about, or that
7 somehow if you still have a concern about these that you
8 will ask us those questions at some, you know, future
9 date to answer those.

10 DANIEL LITTLE: Good question. Tom, thank you.
11 All the items that were not discussed, we discussed
12 those amongst ourselves, and we're okay with it. We're
13 okay with them. That's why Rest only raised the issue
14 that we felt needed more clarification. So if there are
15 questions in there that we didn't cover, you know, we
16 kind of went over them ourselves and we feel comfortable
17 and that's why we didn't raise them.

18 REST WEST: And this is a general statement
19 that kind of includes in several -- I think in several
20 of the comparison documents and resulting from the issue
21 of what is an agent with a background license and do
22 they have supervision over -- supervising authority over
23 tribal assets. I think it's not particular to this
24 section; it's particular to the document, entire
25 document. So it's not like it's -- I think we addressed

1 that agent issue.

2 THOMAS WILSON: I recall though -- and I think
3 in our first meeting we were talking about technical
4 standards. This came up about an agent and is an agent
5 necessarily licensed or not. They're doing certain
6 duties or things. So I don't know. I just want to make
7 sure that the question has been answered to your
8 satisfaction or at least an explanation given because
9 there has been a number of discussions about this whole
10 thing of this concept of an agent, who is an agent, are
11 they licensed, not licensed, what does that mean. So
12 hopefully that's clear now for you guys.

13 ROBERT FISHER: Okay. Are we ready to test
14 whether you're recommending the TGRA version of 543.21
15 with our usual A and B changes in section A and B? Are
16 we ready for that? And then we can test the changes on
17 the guidance. So if you support the recommending the
18 TGRA version with our standard changes in the first two
19 paragraphs, raise your hand.

20 Okay. I've got to do this. Hold on.

21 Okay. So before we move on to the cage
22 section, we need to check on the recommendations with
23 respect to the guidance, and there are three, four
24 different recommendations with respect to the guidance.
25 So do you want to do them one by one, or do you want to

1 do them as a -- sort of as a group? Okay. So let's
2 just do them one by one. Everybody understand the whole
3 thing about the testing and the counting and the
4 renumbering to make it work? So if you support that
5 change in the proposed TGWG guidance, raise your hand.
6 Okay. That got everybody.

7 And if you support deleting section, that is
8 the first section I, number 22, raise your hand. Okay.

9 And then lastly, that's a formatting thing. On
10 this right here renumbering at the end, there's three
11 section I's. If you look at the accounting section is
12 I, the count section is I.

13 Jeff.

14 JEFF WHEATLY: But were we also deleting the
15 last I, the accounting?

16 ROBERT FISHER: No. That was -- Kathi said
17 that section was put in every one where there was --

18 KATHI HAMEL: Where there was in the old
19 regulation and the proposed regulation reference to
20 audit and accounts.

21 ROBERT FISHER: So this is really a this is not
22 a substantive change, changing the little I's in there.
23 It's really just a formatting change. So if you support
24 that change, raise your hand.

25 And then the last one had to do with adding the

1 reference to duplicate keys in the operational audit
2 section in 543.19 in the guidance there. So if you
3 support that change to that guidance, raise your hand.

4 Okay. That's great. That completes the drop
5 and count section. And now we're ready to move on to
6 the cage; right? Everybody need a stretch break or are
7 you ready to keep going? Let's keep going because
8 nobody got up. Okay. Okay. So let's turn our
9 attention now to 543.14, page. Let me pull up the
10 comparison document.

11 Yes. So on the comparison document, I sent out
12 two versions of 543.14. And so the one that we're going
13 to work from is dated at the bottom January 6th, 1/6/12.
14 So we'll work on that one on the scene because there was
15 a question raised about some of the content in the blue
16 lining and redlining in the original version and that
17 got cleaned up. January 6, 2012.

18 KATHI HAMEL: Is that the one you sent on
19 Friday? Because that's the one I have.

20 ROBERT FISHER: Yes, it got sent on Friday with
21 three other -- two other -- no, all the guidance
22 documents and the checklist document. Go ahead.

23 All the questions are the same. The only thing
24 that changed was the side-by-side comparison and what's
25 shown in there. So all NIGC questions are the same as

1 what went out in the original version. Okay. So --

2 REST WEST: It may be a page or two shorter
3 than the original version.

4 ROBERT FISHER: Right. Well, you know what, I
5 can figure out the pages. Okay. So who from the TGWG
6 will give us the overview of this section?

7 Thanks for volunteering.

8 KATHI HAMEL: Okay. I think probably the most
9 significant change in the cage involving cash and cash
10 equivalent was that we put the same level of control on
11 all cash and cash equivalents, and that's why you see
12 through the document we just didn't specifically pull
13 out necessarily checks or pull out pages of audit
14 accounts, because it's in our opinion that all cash and
15 cash equivalents should have the same level of control.

16 Daniel, Matt, Matthew, is there anything else
17 that -- I think that's the most significant, right?

18 We also suggested in any of the other
19 operational areas that handled cash and cash equivalents
20 that, such as bingo, card games, pull tabs, they refer
21 back to the section because whatever controls you
22 establish for the cage should be similar or near card
23 games, pull tabs and bingo.

24 ROBERT FISHER: Okay. So then, Rest, over to
25 you.

1 REST WEST: I'm using the original document. I
2 haven't found the one you sent Friday yet, but I don't
3 think --

4 ROBERT FISHER: It might be the same. Let's
5 see.

6 REST WEST: On page seven, middle of the page,
7 the first comment I have is regarding patron deposit of
8 funds. The section 543.14(c) of the draft regulations
9 accurately reflects current industry practices and, if
10 so, what is the purpose of deleting it entirely? This
11 is regarding the deposit of patron funds.

12 ROBERT FISHER: Say the regulation section
13 again, please.

14 REST WEST: Page seven, middle of the page or
15 down near the bottom of the page under patron deposited
16 funds, does the section 543.14(c) of the draft
17 regulation accurately reflect current industry
18 practices, and if so, what is the purpose of deleting it
19 entirely?

20 KATHI HAMEL: I have an answer.

21 ROBERT FISHER: Great. Go ahead, Kathi.

22 KATHI HAMEL: We moved all the controls to
23 543.11, which we talked about in a previous meeting, and
24 that was what is the minimum internal control standards
25 for patron deposit accounts and cashless systems.

1 So we must have talked about that in
2 Washington. Remember we talked about restricted and
3 nonrestricted accounts. Was that at South Dakota?
4 South Dakota. So I think we addressed it then.

5 Robert, can you look at your list for what
6 month we did that in?

7 ROBERT FISHER: We did which section?

8 JEFF WHEATLY: 11.

9 ROBERT FISHER: We did 11 in Washington. And
10 do you want me to pull up the changes we made to that
11 section?

12 KATHI HAMEL: Rest, would you like the 543.11
13 brought up?

14 REST WEST: Oh, no.

15 ROBERT FISHER: Okay. Ready to move on? Okay,
16 go ahead.

17 REST WEST: I just found her 1/6/12.

18 ROBERT FISHER: Perfect. So I'll get rid of
19 this. They both have 17 pages anyway. Okay. Which
20 page are you up to?

21 REST WEST: Page 10 of 17. It's on the cashout
22 ticket redemption when the system goes down. How
23 quickly should validation of the cashout ticket occur
24 when the system becomes operable? Should the guides or
25 regulations provide this information?

1 I think the current MICS just say as soon as
2 the system becomes operable or the cashout tickets
3 should be redeemed in the system, and I just don't see
4 anything in the guidance here that relates to how soon
5 they should start validating tickets.

6 ROBERT FISHER: Well, was there any response
7 back to the question?

8 You are looking in the back for the place in
9 the guidance where this is.

10 REST WEST: There is not.

11 ROBERT FISHER: There is not. So the issue in
12 the redemption section is on page six in the guidance.

13 MIA TAHDOOAHNIPPAH: What if it comes up when
14 you're closed, if you're not a 24-hour operation and
15 your system was down and then it came up when your
16 operation was closed?

17 REST WEST: I think you'd want to still -- if
18 somebody had come in early the next gaming day to redeem
19 it and you want to make sure they get it into the right
20 gaming day in the cycle or whatever slot system,
21 your Class II gaming system. I mean, that would be the
22 only thing that comes to my head at this point. Either
23 someone needs to stay around until it comes back up or
24 at least come in early and validate all the tickets
25 before they close the game -- start the new gaming day.

1 MIA TAHDOOAHNIPPAH: I agree, and I definitely
2 agree there definitely should be a post to the system.

3 REST WEST: Because that's how you're going to
4 reconcile your ticket redemptions.

5 ROBERT FISHER: Kathi.

6 KATHI HAMEL: I believe that once the
7 redemptions have taken place, I mean, and these items
8 have been logged and recorded, as soon as that
9 cashier -- as soon as that agent closes their bank and
10 removes the accountability of those vouchers, that that
11 validation when the system does go live should never
12 take place on the floor. It should be transferred so
13 that somebody doesn't get ahold of that ticket and
14 attempt to redeem it a second time. It should only be
15 in the accountability of the agent that was responsible
16 for that bank.

17 So, therefore, if the system doesn't come back
18 until the next shift or the next business day that
19 balance -- those instruments need to be controlled and
20 shipped out of operations so that they can't be redeemed
21 a second time. Therefore, auditing, because of accounts
22 and auditing issues.

23 ROBERT FISHER: Okay. So are we ready to move
24 on or is there more on that?

25 REST WEST: Well, I think maybe the small

1 gaming operation in accounting is not going to be in a
2 situation to redeem tickets. They may be in a situation
3 like this. Let's say it's an operation that's not a
4 24-hour location. The vault person might set them into
5 their account -- his or her account and actually redeem
6 it on the floor, if you will, and not the floor but the
7 floor accounting. I think I wouldn't want it to be
8 restricted to accounting to be the department or
9 function that redeems the tickets. In the small
10 operation, that may not be possible. But I agree with
11 you, that that's the best practice, Kathi, is to get
12 them off the floor.

13 KATHI HAMEL: Whoever is ultimately responsible
14 for the recording of those vouchers that have been
15 redeemed on the cage accountability documents, should be
16 the last time they're on the floor. So if those tickets
17 become the vault cashier's accountability and the system
18 comes up, then yes, they should validate the tickets in
19 the system.

20 If, by chance, that happened after their shift
21 ends, those tickets should be controlled in a fashion to
22 get them off the floor. And even if it is a small
23 operation and the audit person doesn't have the
24 equipment, let's say, to validate those tickets, they
25 could always turn to a piece of equipment in an

1 operational area under a camera and get those tickets
2 validated.

3 REST WEST: And the important thing is that
4 there needs to be some control whoever ultimately
5 redeems them that they're not redeeming -- to make sure
6 that they redeem all of them, and don't stick those \$500
7 vouchers in their pocket and they actually get back to
8 the floor and get redeemed by their friend or their
9 cohort or whatever. I mean, that's just something not
10 to do with this, but -- well, it does have to do with
11 this, the adequate controls on the ultimate individual
12 agent that redeems the tickets.

13 KATHI HAMEL: So getting back to your question,
14 Rest, yes, there needs to be more information in the
15 guidance document of the timing of when the system comes
16 back up to give the readers some guidance on validating
17 the redeemed tickets in the system, whether it be after
18 a transfer of a vault cashier. Whether it be by the
19 agent that redeemed the ticket, if the system comes back
20 up, or if the tickets get transferred to another agent's
21 accountability, such as a vault cashier, and it comes up
22 during their shift, then it should be. But, if not, the
23 ticket should be secured in a fashion that they can be
24 transferred out of the operation and controlled until
25 somebody can validate them.

1 ROBERT FISHER: So are you saying that there
2 needs to be changes in the guidance, Kathi?

3 KATHI HAMEL: Yes.

4 ROBERT FISHER: And what's the shorthand that I
5 can put here?

6 KATHI HAMEL: Include guidance for validation,
7 timing of validation. And, help me, who is responsible
8 for the validation once the system becomes operable?
9 That's not great.

10 ROBERT FISHER: That's all right. It's just
11 the shorthand.

12 KATHI HAMEL: It's just the shorthand, right.
13 It may need a couple of examples.

14 ROBERT FISHER: Okay. Okay, Rest.

15 DANIEL LITTLE: What's that list under number
16 two?

17 REST WEST: Validation. The middle of page 11
18 under Floating Bank Increases and Decreases. The first
19 question is, is an imprest bank, which is the example
20 given, is that a floating bank? I don't think by
21 definition an imprest bank is a floating bank.

22 ROBERT FISHER: Oh, look. Here's a note from a
23 previous discussion. I don't know if this is what
24 you're getting at, but this got raised in the December
25 meeting, I believe.

1 REST WEST: Also under the same heading
2 there's, "All copies are forwarded to accounting." Does
3 that provide sufficient clarity to the reader? Yeah. I
4 think it maybe suggests all copies are forwarded
5 separately to accounting because you've got different
6 functional areas that are retaining parts of these
7 forms. So I wouldn't want -- the trouble you get into
8 when one person has all copies of forms, and they can
9 make changes on forms to accomplish whatever they want
10 to accomplish.

11 ROBERT FISHER: Go ahead, Kathi.

12 KATHI HAMEL: Isn't it time for public comment?

13 ROBERT FISHER: By my clock we have one more
14 minute. But we could switch if this would be an
15 appropriate time.

16 KATHI HAMEL: Imprest is used inappropriately
17 in the guidance document. Imprest bank, Rest, you're
18 absolutely correct, it is not a floating bank. And yes,
19 I think there should be more clarification on keeping
20 documents separate and that the agent that is
21 responsible for one copy of the document does not have
22 access to all copies of the document. Hopefully the
23 system is involved and it's not an issue.

24 ROBERT FISHER: So is that --

25 KATHI HAMEL: I'm done.

1 ROBERT FISHER: Okay.

2 REST WEST: Could you just take the "floating"
3 out and leave the bank and the imprest and have it
4 applicable to all banks, whether they're floating or
5 imprest or whatever?

6 KATHI HAMEL: Well, I don't think that's
7 imprest bank. An imprest bank should not be increased
8 or decreased unless you have a variance. So I think the
9 standard or the guidance was for floating bank, and we
10 just need to take out any reference to "imprest."

11 MIA TAHDOOAHNIPPAH: Is this saying a floating
12 bank increases or decreases?

13 ROBERT FISHER: Okay. So by my clock, it's
14 5:15, which means that it's time to take a pause and see
15 if there's anybody that wishes to give public comment to
16 the committee.

17 So if there's anybody in the audience that
18 wishes to provide comments directly to the TAC, now
19 would be the time to step forward.

20 (No audible response.)

21 Okay. Nobody having stepped forward, we can go
22 back to our discussion on the cage. So I'm guessing
23 that you're kind of tired down there. Yeah. And so
24 maybe this would be an appropriate time to either break
25 for the day or take a break and come back and keep

1 working. We could start earlier tomorrow or we could
2 start at the same time. We could take a break and come
3 back. People are saying no. I think we're worn out.

4 So that means we wish to adjourn for the day
5 right now. That means our schedule for tomorrow is
6 quite full, because we have not gotten through
7 everything that we had on our agenda for today and we
8 have a full day's agenda tomorrow.

9 Okay. Can I have your attention just for one
10 more moment? So I'm getting the impression you want to
11 break for the day. Yes? Okay. Do you want to start
12 earlier tomorrow or the same time, at 8 o'clock?

13 MULTIPLE SPEAKERS: Same time.

14 ROBERT FISHER: Same time. Is there anything
15 more anybody wants to say before we adjourn for the day?
16 All right then. We're done for the day.

17 (TIME NOTED 5:18 P.M.)

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