

Downstream Authority of the Quapaw Tribe of Oklahoma Regular Meeting
June 10, 2010

Meeting Called to Order: 1:05 pm

ROLL CALL:	John Berrey, Chairman	Present
	Vice-Chairman	Vacant
	Larry Ramsey, Secretary	Present
	Ranny McWatters, Treasurer	Present
	Marilyn Rogers, Member	Present

DECLARATION OF QUORUM: announced by Larry Ramsey
Ranny Mc Watters led a prayer

Tribal Career Development Program

- Interview Cassie Mayfield
- Tentatively plan to start mid-July

Samples for new Tea/Hot Chocolate

- Ben E Keith – current vendor
- Farmer Brothers – proposed vendor
 - Currently using Farmer Brothers Coffee
 - Would provide all new equipment
 - Better service on equipment
 - See attached
- Steve and purchasing will review contract with the company

Consensus of the DDA to move forward with the change to Farmer Brothers.

Wardrobe

- Presented new options for Spring River and Buffalo Grille
 - Server
 - Two options presented cotton or polyester
 - ¾ sleeves
 - Cotton option – do not like too much up keep
 - Cintas option – polyester blend, stain and food resistant
 - Color presented for Buffalo Grille was a wheat color, close to the current color – too light would prefer a darker color.
 - Server
 - Shirt – 11109641 Burgundy – Cintas
 - Cintas
 - 34.29 XXS-XL
 - 38.29 2X-3X
 - 39.29 4X-5X
 - Host
 - Same shirt with a vest
 - Vest – Black
 - At Works 2223V
 - 16.25 ea all sizes
 - Busser
 - Will be in the same shirt with an apron
 - Shirts have a 1 month lead time

- By Aug 1st both outlets will be in new uniforms

Consensus of the DDA to have the same uniform for both outlets

- Security Shift Managers
 - Would prefer to wear suits and ties instead of uniforms, customers have a hard time separating them from security staff
 - Affects four people

Consensus of the DDA to allow Security Shift Managers to wear suits and ties.

Food and Beverage

Current Wa-Na-Bee`- Dea Menu

- **BREAKFAST**
 - Croissant/Danish/Pastry \$2.75
 - White or Wheat Toast ...\$1.25
 - Fruit Bowl...\$5.95
 - Breakfast Sandwiches
 - Breakfast meat croissant \$5.50
 - Egg & Cheese Croissant ... \$6.00
 - Breakfast Burrito ... \$3.00
 - Bacon & Egg Burrito...\$3.00
 - Egg & Cheese Croissant...\$5.25
 - **FINGER FOODS**
 - Mozzarella Cheese Sticks .6.95
 - Chicken Tenders ... \$8.75
 - Frito Pie ...\$4.75
 - French Fries ... \$2.25
 - Onion Rings ... \$2.75
 - Corn Dogs...\$1.50
 - Chips ... \$1.00
 - Indian Tacos....\$5.95
 - Fried Shortcake....\$3.95
 - Fry Bread...\$2.50
 - Chili...\$3.50
 - Candy Bars....\$1.00
 - **SALADS**
 - Caesar Salad...\$6.95
 - Chicken Tender Salad...\$8.95
 - Sandwiches include side
 - Winners Club...\$8.70
 - BLT...\$6.50
 - Deli Wrap Or Sandwich...\$6.50
 - Grilled Cheese ... \$4.95
 - with Sliced Ham ... \$5.95
 - Hamburger ... \$6.95
 - Additional Toppings .75
 - The Quarter Pound dog...\$4.25
 - Additional Toppings .75
 - Fried Bologna Sandwich...\$5.95
 - Chicken Sandwich....\$5.95
 - Patty melt....\$6.25
 - Sandwich only No Side
 - single hamburger.....\$4.95

Proposed Wa-Na-Bee`-Dea Menu

- **Breakfast Sandwiches**
 - Egg & Cheese ... \$6.00
 - Ham, Egg & Cheese ... \$6.00
 - Sausage, Egg & Cheese ... \$6.00
 - Bacon, Egg & Cheese ... \$6.00
 - **Pastries & Desserts**
 - Muffins ... \$2.00
 - Cinnamon Roll ... \$2.00
 - Croissant ... \$2.00
 - Danish ... \$3.00
 - Cream Cheese or Raspberry
 - Nibbler Cookies Brownies ... \$3.00
 - **Grab & Go**
 - Candy ... \$2.00
 - Chips ... \$1.00
 - Ice Cream
 - Healthy Side
 - Fruit Cup ... \$1.00
 - Veggie Pack & Dip ... \$2.00
 - Fresh Fruit of the day ... \$1.00
 - Wrap of the day ... \$4.00
 - **Appetizers**
 - Fried Mushrooms ... \$2.00
 - Mini Corn Dogs ... \$3.00
 - Chicken Tender Basket ... \$3.00
 - Southwest Eggrolls ...\$3.00
 - French Fries ... \$1.00
 - Onion Rings ... \$3.00
 - **Soup & Salad**
 - Caesar Salad ... \$4.00
 - House Salad ... \$4.00
 - Tomato Soup ... \$2.00
 - Veggie Soup ... \$2.00
 - Chili ... \$2.00
 - **Sandwiches & Wraps – Drink/Fries \$2.00**
 - Chicken Salad Croissant ... \$5.00
 - Grilled Chicken Sandwich ... \$6.00
 - Deli Sandwich ... \$4.00
 - Grilled Cheese Sandwich ... \$4.00
 - Turkey Reuben Panini ... \$5.00
 - Grilled Chicken Panini ... \$5.00

- Single hotdog\$2.95
- Chicken Strips....\$6.95
- single grilled cheese....\$2.95
- single deli sandwich....\$4.95
- winners club...\$6.95
- **BEVERAGES**
- Coffee, Tea or Iced Tea ... \$1.75
- Espresso ... \$3.75
- Cappuccino ... \$3.75
- Hot Chocolate ... \$2.75
- Soft Drinks & Lemonade. \$1.75
- Smoothie...\$3.50
- OJ.....\$1.75 Milk...\$1.75

- **Sliders, Dogs & Specialties**
- Pizza by the slice ... \$2.00
- Three Pack Sliders ... \$5.00
- The Quarter Pound Hotdog...\$4.00
- Additional Toppings .75
- Indian Fry Bread...\$3.00
- Indian Tacos....\$5.00
- **BEVERAGES**
- Soda \$2.00, Bottled Water \$2.00,
- Vitamin Water \$4.00 Powerade \$3.00
- Coffee \$2.00 Juice \$2.00
- US Iced Tea ... \$2.00
- Red Bull ... \$4.00

Changes to the Menu:

- Breakfast Sandwiches
 - \$5.75 egg, cheese, meat
 - \$4.75 egg & cheese only
- Pastries & Deserts
 - \$.25 less on all
- Appetizers
 - \$.25 less
- Soup & Salad
 - \$.25 less
- Sandwiches & Wraps
 - \$.25 less
- Sliders, Dogs, & Specials
 - \$.25 less
- Items requesting to be taken off Menu
 - Cheese sticks
 - Frito Pie
 - Fried Shortcake
 - Nachos
 - Chicken Tender Salad
 - Winners Club: we have this in Buffalo for cheaper
 - Fried Bologna Sandwich
 - Fried Chicken sandwich: replaced with grilled chicken sandwich
- Items requesting to be added to Menu
 - Fried Mushrooms
 - Southwestern Eggrolls
 - Mini Corn Dogs
 - Turkey Reuben Panini
 - Grilled chicken Panini
 - Chicken Salad Croissant
 - Three Pack Sliders
 - Veggie Soup
 - Tomato Soup
 - Orange Juice
 - Apple Juice
 - Fruit Cup
 - Veggie Packs

- Fresh whole Fruit
- Wrap of the Day
- Nibbler Cookies & Brownies
- Pizza by the slice
- Goal is to have this ready and up by July 1, 2010

Consensus of the DDA to move forward with changes the Wa-Na-Bee-Dae menu.

Coffee Shop

- Sign – do not feel a sign is needed at this time.
- Look at merchandiser options
 - See attached
 - 36" self service (CD 3628/RSS3SC)

Consensus of the DDA to move forward with merchandiser option as presented.

Red Oak Service Hall Wallpaper

- Original is \$800 a roll, we do not have any attic stock
- Proposed an option from Sherwin-Williams
 - \$180 a roll
 - Can get local from contract express
 - 09-01 type 1; 907202

Consensus of the DDA to use propose wall paper to replace what is in the Red Oak Service Hall.

Landscaping around pool

- Mulch will be replaced with rock – having issues with it getting into the pool.

Policies

- See attached
- 1400.48.01 – Emergency Drop Procedures

Motion by DDA Secretary Larry Ramsey to approve policy. Seconded by DDA Treasurer Ranny McWatters. Vote: JB: yes; LR: Yes; RM: absent; MR: yes (4 yes, 0 no, 0 abstaining, 0 absent, 1 vacant) Motion Carries.

- 1400.72.01 – Decommissioning of Casino Value Chips

Motion by DDA Treasurer Ranny McWatters to approve policy. Seconded by DDA Member Marilyn Rogers. Vote: JB: yes; LR: Yes; RM: absent; MR: yes (4 yes, 0 no, 0 abstaining, 0 absent, 1 vacant) Motion Carries.

- 1400.22.01 – Currency Transaction Reporting for Casinos (CRTC)

Motion by DDA Member Marilyn Rogers to approve policy. Seconded by DDA Secretary Larry Ramsey. Vote: JB: yes; LR: Yes; RM: absent; MR: yes (4 yes, 0 no, 0 abstaining, 0 absent, 1 vacant) Motion Carries.

- 1400.24.01 – Negotiable Instrument Log

Motion by DDA Secretary Larry Ramsey to approve policy. Seconded by DDA Treasurer Ranny McWatters. Vote: JB: yes; LR: Yes; RM: absent; MR: yes (4 yes, 0 no, 0 abstaining, 0 absent, 1 vacant) Motion Carries.

- 1400.59.01 – Issuing Currency for Machine Testing of EGMs

Motion by DDA Treasurer Ranny McWatters to approve policy. Seconded by DDA Member Marilyn Rogers. Vote: JB: yes; LR: Yes; RM: absent; MR: yes (4 yes, 0 no, 0 abstaining, 0 absent, 1 vacant) Motion Carries.

- 1400.73.01 – Extraneous Items in the Cage

Motion by DDA Member Marilyn Rogers to approve policy. Seconded by DDA Secretary Larry Ramsey. Vote: JB: yes; LR: Yes; RM: absent; MR: yes (4 yes, 0 no, 0 abstaining, 0 absent, 1 vacant) Motion Carries.

- 1400.13.01 – Progressive Jackpots

Motion by DDA Secretary Larry Ramsey to approve policy. Seconded by DDA Treasurer Ranny McWatters. Vote: JB: yes; LR: Yes; RM: absent; MR: yes (4 yes, 0 no, 0 abstaining, 0 absent, 1 vacant) Motion Carries.

- 6320.19.01 – Periodic Reconciliation of General Ledger Accounts

Motion by DDA Member Marilyn Rogers to approve policy. Seconded by DDA Treasurer Ranny McWatters. Vote: JB: yes; LR: Yes; RM: absent; MR: yes (4 yes, 0 no, 0 abstaining, 0 absent, 1 vacant) Motion Carries.

Anniversary Chips

- \$5 denomination
- Cage will pull 300 to hand out at General council

IRS Tip Agreement

- Copy has been sent to Steve Ward for legal review
- Roll out Aug 1
- Meet with team members for review
- Must have a 75% agreement from team members

Adjourn 5:00 pm

<i>Status</i>	<i>Vendor</i>	<i>Case Count</i>	<i>Case Price - BEK</i>	<i>Case Price - Farmer Bros</i>	<i>Month Usage/Case</i>	<i>Yearly Usage</i>	<i>Price Per Case</i>	<i>Current Yearly Cost</i>	<i>New Yearly Cost</i>	<i>Savings / YR</i>
Current	Ben E Keith - Douwe Egbert									
	100% Colombian	2/2Ltr	\$89.41	\$96.00	68	816	\$89.41	\$72,958.56	\$78,336.00	\$5,377.44
	100% Colombian Decaf	2/2Ltr	\$95.80	\$100.00	6	72	\$95.80	\$6,897.60	\$7,200.00	\$302.40
	Pickwick Ice Tea	18/4oz/cs	\$30.99		29	348	\$30.99	\$10,784.52		
	Golden Light Tea	24/4oz/cs		\$20.00					\$6,960.00	(\$3,824.52)
	Kayo Hot Chocolate	12/2#/cs	\$49.20		21	252	\$49.20	\$12,398.40		
	Cain's Cocoa	12/1.5#/cs		\$39.60					\$9,979.20	(\$2,419.20)
										(\$563.88)

Vendor Bid	Annual Savings	% Annual Savings
100% Colombian		7%
100% Colombian Decaf		4%
Pickwick Ice Tea		-35%
Kayo Hot Chocolate		-20%

Ben E Keith

<u>ITEM</u>	<u>U/M</u>	<u>9-Apr</u>	<u>9-May</u>	<u>9-Jun</u>	<u>9-Jul</u>	<u>9-Aug</u>	<u>9-Sep</u>	<u>9-Oct</u>	<u>9-Nov</u>	<u>9-Dec</u>	<u>10-Jan</u>	<u>10-Feb</u>	<u>10-Mar</u>	<u>10-Apr</u>	<u>Ave. Price Paid</u>
100% Colombian	2/2Ltr	89.41	95.72	95.72	95.72	103.61	103.61	103.06	103.06	89.41	103.06	89.41	89.41	103.06	\$112.06
100% Decaf Colombian	2/2Ltr	95.8	95.8	95.8	95.8	110.03	110.03	109.45	109.45	95.8	109.45	95.8	95.8	109.45	\$117.98
Pickwick Ice Tea	18/4oz/cs	31.19	31.19	31.19	32.11	32.11	32.11	32.11	32.11	30.99	32.11	30.99	30.99	32.01	\$29.16
Kayo Hot Chocolate	12/2#/cs	48.3	48.3	48.3	48.3	52.44	51.89	49.88	49.88	47.07	49.88	47.07	47.07	52.01	\$49.26

Farmer Brothers**Cost per Ounce**

100% Colombian	2/2Ltr	\$96.00
100% Decaf Colombian	2/2Ltr	\$100.00
Golden Light Tea	24/4oz/cs	\$20.00
Cocoa	12/1.5#/cs	\$39.60

\$0.0016
\$0.0002

On Demand Tea

Unsweet	2/1.5gal	\$100.00	\$0.0162
Sweet	2/1.5gal	\$115.00	\$0.0249

BEK

Pickwick Tea	18/4oz/cs	\$30.99	\$0.003
Kayo Hot Chocolate	12/2#/cs	\$49.20	\$0.003

Coca-Cola**On Demand Tea**

Black Sweet	2.5 gal	\$24.49	\$0.004
Black Unsweet	2.5 gal	\$24.49	\$0.004
Green Sweet	2.5 gal	\$24.49	\$0.004
Raspberry	5 gal	\$48.97	\$0.004

* Farmer Brothers to lock in pricing for 3 years and provide all new equipment

Currency Transaction Reporting for Casinos	Policy No: 1400.22.01	Issue Date: 5/17/2010
PURPOSE: To establish policy and procedures for Cage Team Members to complete a Currency Transaction Report for Casinos.		

DCR Compliance – ITEM Tracking	Date
Issue Date	5/17/2010
QTGA Submission	7/15/2009
QTGA Return	11/6/2009
Compliance Review	4/28/2010
QTGA Submission	4/29/2010
QTGA Return	5/13/2010
Compliance Review	5/14/2010
QTGA Submission	5/17/2010
QTGA Final Approval	5/17/2010
GM Approval	5/14/2010
DDA Final Approval	6/10/2010

POLICY

The Casino Cage shall complete a Currency Transaction Report by Casinos (pg. 5-8) whenever a Patron exceeds the \$10,000 “cash out” or “cash in” threshold in a gaming day.

PROCEDURE

1. When a patron presents a cash out or cash in transaction that will take the patron over \$10,000, the Cage Cashier must request the Identification and the Social Security Card of the patron **before processing the cash out or cash in.** (If the patron does not have a Social Security Card, the patron will be required to complete a W-9.)
2. If a patron attempts to cash out for another individual (an Agent) and this amount will take the patron over the \$10,000 threshold, the information must be obtained from both the Agent and the patron in which the cash out belongs **before the cash out may be processed.** Surveillance and/or the Pit Department, for example, may witness an individual passing off money to another individual (an Agent) and shall notify the Cage of the incident.
3. Once the Identification and the Social Security Number has been obtained, the transaction may resume. After the patron has left the window, the Cage Cashier will complete a “Manual CTCR”.

4. The Manual CTRC contains the following:

- a. Cage Cashier or above Signature
- b. Cage Cashier or above Badge Number
- c. Today's date
- d. Date of Transaction
- e. Patron's Last Name
- f. Patron's First Name and Middle Initial
- g. Street Address; Apt Number
- h. City, State and Zip Code
- i. Country (if not USA)
- j. Social Security Number
- k. Downstream Q-club card number
- l. Identification Number
- m. Date of Birth
- n. If passport is used as ID – Country of origin
- o. Eye color; hair color; gender; height; approximate weight

5. The types of currency payouts include:

- a. Chip
- b. Western Union
- c. Cash Advance
- d. Traveler's Check
- e. Personal Check

- f. Currency Exchange
- g. Ticket
- h. Cage Paid Out
- i. Safekeeping Withdrawal
- j. Travel Reimbursement (Hosting Activity for example)


6. The types of cash in include:

- a. Currency exchange
- b. Safekeeping Deposit

Other Information:

1. If the patron refuses to present his Identification and Social Security Number after presenting a cash out or cash in that would take the patron over the \$10,000 threshold, the transaction will stop (the patron will not be cashed out) and the patron will be barred from play at DCR until the information has been obtained.
2. If this situation occurs, the Cage Shift Manager or Supervisor will contact Surveillance and give Surveillance the following information:
 - a. Cage window number in which the transaction occurred
 - b. Detailed information as to what took place.
3. The Cage Shift Manager or Supervisor shall also perform the following tasks:
 - a. Ask Surveillance to prepare a picture for the Suspicious Activity Report.
 - b. Contact the Manager On Duty.
 - c. Contact Table Games Shift Manager (the patron can no longer play while barred)
 - d. Contact the Electronic Gaming Machine (EGM) Shift Manager (the patron cannot play EGMs as well.)
 - e. Complete a Suspicious Activity Report

- f. Go to Surveillance and get the picture of the patron to attach to the report.
- 4. Team Members of DCR **may not under any circumstances:**
 - a. Help a patron circumvent Title 31 by answering questions concerning CTRC activity. (See policy #1400.26.01, Title 31 Compliance with Cage Procedures for additional information on the Cage's responsibilities for Title 31.)
 - b. Advise a patron how to avoid reporting a currency transaction.
 - c. Tell the patron how much they are logged at in the cage.
 - d. Fail to log transactions at \$3000 or greater.
 - e. Answer any questions concerning Title 31. (Give the patron a Title 31 card, located on the cashier counter.)

FINCEN Form 103 (Rev. August 2008) Department of the Treasury FINCEN	Currency Transaction Report by Casinos ▶ Previous editions will not be accepted after February, 2009. ▶ Please type or print. Items marked with an asterisk* are considered critical. (See instructions.) (Complete all applicable parts—See instructions)	 OMB No. 1506-0005
1 If this is an amended report check here: <input type="checkbox"/> and attach a copy of the original CTRC to this form.		
Part I Person(s) Involved in Transaction(s)		
Section A--Person(s) on Whose Behalf Transaction(s) Is Conducted (Customer)		2 <input type="checkbox"/> Multiple persons
*3 Individual's last name or Organization's name		*4 First name
6 Doing business as (DBA)		*5 M.I.
*7 Permanent address (number, street, and apt. or suite no.)		*8 SSN or EIN
*9 City	*10 State	*11 ZIP code
*12 Country code (if not U.S.)		*13 Date of birth M M D D Y Y Y Y
*14 Method used to verify identity: a <input type="checkbox"/> Examined identification credential/document b <input type="checkbox"/> Known Customer - information on file c <input type="checkbox"/> Organization		
*15 Describe identification credential: a <input type="checkbox"/> Driver's license/State ID b <input type="checkbox"/> Passport c <input type="checkbox"/> Alien registration z <input type="checkbox"/> Other Issued by: Number:		
16 Customer's Account Number		
Section B--Individual(s) Conducting Transaction(s) - If other than above (Agent)		17 <input type="checkbox"/> Multiple agents
18 Individual's last name		19 First name
20 M.I.		21 Address (number, street, and apt. or suite no.)
22 SSN		23 City
24 State	25 ZIP code	26 Country code (if not U.S.)
27 Date of birth M M D D Y Y Y Y		28 Method used to verify identity: a <input type="checkbox"/> Examined identification credential/document b <input type="checkbox"/> Known Customer - information on file
29 Describe identification credential: a <input type="checkbox"/> Driver's license/State ID b <input type="checkbox"/> Passport c <input type="checkbox"/> Alien registration z <input type="checkbox"/> Other Issued by: Number:		
Part II Amount and Type of Transaction(s). Complete all items that apply.		30 <input type="checkbox"/> Multiple transactions
*31 CASH IN: (in U.S. dollar equivalent) a Purchase(s) of casino chips, tokens, and other gaming instruments \$.00 b Deposit(s) (front money or safekeeping) .00 c Payment(s) on credit (including markers) .00 d Currency wager(s) including money plays .00 e Currency received from wire transfer(s) out .00 f Purchase(s) of casino check(s) .00 g Currency exchange(s) .00 h Bills inserted into gaming devices .00 z Other (specify): .00 Enter total of CASH IN transaction(s) \$ 0.00		*32 CASH OUT: (in U.S. dollar equivalent) a Redemption(s) of casino chips, tokens, TITO tickets, and other gaming instruments \$.00 b Withdrawal(s) of deposit (front money or safekeeping) .00 c Advance(s) on credit (including markers) .00 d Payment(s) on wager(s) (including race book and OTB or sports pool) .00 e Currency paid from wire transfer(s) in .00 f Negotiable instrument(s) cashed (including checks) .00 g Currency exchange(s) .00 h Travel and complimentary expenses and gaming incentives .00 i Payment for tournament, contest or other promotions .00 z Other (specify): .00 Enter total of CASH OUT transaction(s) \$ 0.00
*33 Date of transaction (see instructions) M M D D Y Y Y Y		34 Foreign currency used: (Country)
Part III Casino Reporting Transactions		
*35 Casino's trade name		*36 Casino's legal name
*37 Employer Identification Number (EIN)		*38 Address where transaction occurred (See instructions)
*39 City		*40 State
*41 ZIP code		*42 Type of gaming institution (Check only one) a <input type="checkbox"/> State licensed casino b <input type="checkbox"/> Card club c <input type="checkbox"/> Tribal authorized casino
z <input type="checkbox"/> Other (specify)		43 Title of approving official
44 Signature of approving official		45 Date of signature M M D D Y Y Y Y
46 Type or print preparer's name		47 Type or print name of person to contact
48 Contact telephone number ()		Sign Here ▶

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 37041B

(Rev. 8-08)

Multiple Persons or Multiple Agents

(Complete applicable parts below if box 2 or box 17 on page 1 is checked.)

Part I Person(s) Involved in Transaction(s)**Section A--Person(s) on Whose Behalf Transaction(s) Is Conducted (Customer)**

*3 Individual's last name or Organization's name			*4 First name			5 M.I.		
6 Doing business as (DBA)								
*7 Permanent address (number, street, and apt. or suite no.)						*8 SSN or EIN 		
*9 City		*10 State	*11 ZIP code		*12 Country (if not U.S.)		*13 Date of birth MM / DD / YYYY	
*14 Method used to verify identity: a <input type="checkbox"/> Examined identification credential/document b <input type="checkbox"/> Known Customer - information on file c <input type="checkbox"/> Organization								
*15 Describe identification credential: a <input type="checkbox"/> Driver's license/State ID b <input type="checkbox"/> Passport c <input type="checkbox"/> Alien registration z <input type="checkbox"/> Other Issued by: _____ Number: _____								
16 Customer's Account Number								

Section B--Individual(s) Conducting Transaction(s) - If other than above (Agent)

18 Individual's last name			19 First name			20 M.I.		
21 Address (number, street, and apt. or suite no.)						22 SSN 		
23 City		24 State	25 ZIP code		26 Country (if not U.S.)		27 Date of birth MM / DD / YYYY	
28 Method used to verify identity: a <input type="checkbox"/> Examined identification credential/document b <input type="checkbox"/> Known Customer - information on file								
29 Describe identification credential: a <input type="checkbox"/> Driver's license/State ID b <input type="checkbox"/> Passport c <input type="checkbox"/> Alien registration z <input type="checkbox"/> Other Issued by: _____ Number: _____								

General Instructions

Form 103. Use this revision of Form 103 for filing on reportable transactions.

Suspicious Transactions. If a transaction is greater than \$10,000 in currency as well as suspicious, casinos must file a Form 103 and must report suspicious transactions and activities on FinCEN Form 102, Suspicious Activity Report by Casinos (SARC). Also, casinos are required to use the SARC form to report suspicious activities involving or aggregating at least \$5,000 in funds. Do not use Form 103 to (a) report suspicious transactions involving \$10,000 or less in currency or (b) indicate that a transaction of more than \$10,000 is suspicious.

In situations involving suspicious transactions requiring immediate attention, such as when a reportable transaction is ongoing, the casino or card club shall immediately notify, by telephone, appropriate law enforcement and regulatory authorities in addition to filing a timely suspicious activity report.

Who must file. Any organization duly licensed or authorized to do business as a casino, gambling casino, or card club in the United States and having gross annual gaming revenues in excess of \$1 million must file Form 103. This includes the principal headquarters and every domestic branch or place of business of the casino or card club. The requirement includes state-licensed casinos (both land-based and riverboat), tribal casinos, and state-licensed and tribal card clubs. Since card clubs are subject to the same reporting rules as casinos, the term "casino" as used in these instructions refers to both a casino and a card club.

What to file. A casino must file Form 103 for each transaction involving either currency received (Cash

In) or currency disbursed (Cash Out) of more than \$10,000 in a gaming day. A gaming day is the normal business day of the casino by which it keeps its books and records for business, accounting, and tax purposes. Multiple transactions must be treated as a single transaction if the casino has knowledge that: (a) they are made by or on behalf of the same person, and (b) they result in either Cash In or Cash Out by the casino totaling more than \$10,000 during any one gaming day. Reportable transactions may occur at a casino cage, gaming table, and/or slot machine/video lottery terminal. The casino should report both Cash In and Cash Out transactions by or on behalf of the same customer on a single Form 103. Do not use Form 103 to report receipts of currency in excess of \$10,000 by non-gaming businesses of a casino (e.g., a hotel); instead, use Form 8300, Report of Cash Payments Over \$10,000 Received in a Trade or Business.

Exceptions. A casino does not have to report transactions with:

- domestic banks; or
 - currency dealers or exchangers, or check cashers, as defined in 31 C.F.R. § 103.11(uu), and which are conducted pursuant to a contractual or other agreement covering the financial services in 31 C.F.R. §§ 103.22(b)(2)(i)(H), 103.22(b)(2)(ii)(G), and 103.22(b)(2)(iii)(H).
- Also, a casino does not have to report the following types of transactions:
- Cash ins when it is the same physical currency previously wagered in a money play on the same table game without leaving the table;
 - Bills inserted into electronic gaming devices in multiple transactions (unless a casino has knowledge pursuant to 31 C.F.R. 103.22(c)(3));
 - Cash outs won in a money play when it is the same physical currency wagered. (Note: However, when a customer increases a subsequent cash bet (i.e., money play), at the same table game without departing, the

increase in the amount of the currency bet would represent a new bet of currency and a transaction in currency.) or, • Jackpots from slot machines or video lottery terminals.

Identification requirements. All individuals (except employees conducting transactions on behalf of armored car services) conducting a reportable transaction(s) for themselves or for another person must be identified by means of an official or otherwise reliable record.

Acceptable forms of identification include a driver's license, military or military dependent identification card, passport, alien registration card, state issued identification card, cedular card (foreign), or a combination of other unexpired documents that contain an individual's name and address and preferably a photograph and are normally acceptable by financial institutions as a means of identification when cashing checks for persons other than established customers.

For casino customers granted accounts for credit, deposit, or check cashing, or on whom a CTRC containing verified identity has been filed, acceptable identification information obtained previously and maintained in the casino's internal records may be used as long as the following conditions are met. The customer's identity is reverified periodically, any out-of-date identifying information is updated in the internal records, and the date of each reverification is noted on the internal record. For example, if documents verifying an individual's identity were examined and recorded on a signature card when a deposit or credit account was opened, the casino may rely on that information as long as it is reverified periodically.

When and where to file: This form can be e-filed through the Bank Secrecy Act E-filing System. Go to <http://bsaeifiling.fincen.treas.gov/index.jsp> to register. This form is also available for download on the Web at www.fincen.gov, or may be ordered by calling the IRS Forms Distribution Center at (800) 829-3676.

File each Form 103 by the 15th calendar day after the day of the transaction with the:

IRS Enterprise Computing Center-Detroit
ATTN: CTRC
P.O. Box 32621
Detroit, MI 48232

A casino must retain a copy of each Form 103 filed for 5 years from the date of filing.

Penalties. Civil and/or criminal penalties may be assessed for failure to file a CTRC or supply information, or for filing a false or fraudulent CTRC. See 31 U.S.C. 5321, 5322, and 5324.

Definitions. For purposes of Form 103, the terms below have the following meanings:

Agent. Any individual who conducts a currency transaction on behalf of another individual or organization.

Currency. The coin and paper money of the United States or of any other country that is circulated and customarily used and accepted as money.

Customer. Any person involved in a currency transaction whether or not that person participates in the casino's gaming activities.

Person. An individual, corporation, partnership, trust or estate, joint stock company, association, syndicate, joint venture, or any other unincorporated organization or group.

Organization. Person other than an individual.

Transaction In Currency (Currency Transaction). The physical transfer of currency from one person to another.

Negotiable Instruments. All checks and drafts (including business, personal, bank, cashier's, and third-party), traveler's checks, money orders, and promissory notes, whether or not they are in bearer form.

Specific Instructions

Note: Items marked with an asterisk (3, 4, 7 – 12, 13, 14, 15, 31-33 and items 35-42 in Part III) are considered critical and must be completed as required by line item instruction. Social Security Number, Item 8, must be completed unless: Country Code, Item 12, is recorded (as long as it is not the U.S.), Passport Number, Item 15 b, issued by, and number are recorded, or Nonresident Alien Registration Number, Item 15 c, issued by, and number, are recorded.

Item 1. Amends prior report.—Check Item 1 if this Form 103 amends a previously filed report. Staple a copy of the original report behind the amended one. Complete Part III in its entirety, but complete only those other entries that are being amended.

Part I. Person(s) Involved in Transaction(s)

Note: Section A must be completed in all cases. If an individual conducts a transaction on his/her own behalf, complete only section A. If a transaction is conducted by an individual on behalf of another person(s), complete Section A for each person on whose behalf the transaction is conducted; complete Section B for the individual conducting the transaction.

Section A. Person(s) on Whose Behalf Transaction(s) Is Conducted (Customer)

Item 2. Multiple persons.—Check Item 2 if this transaction is being conducted on behalf of more than one person. For example, if John and Jane Doe cash a check made out to them jointly at the casino, more than one individual has conducted the transaction. Enter information in Section A for one of the individuals; provide information for the other individual on page 2, Section A. Attach additional sheets as necessary.

Items *3, *4, and 5. Individual/Organization name.—If the person on whose behalf the transaction(s) is conducted is an individual, put his/her last name in Item 3, first name in Item 4 and middle initial in Item 5. If there is no middle initial, leave Item 5 BLANK. If the transaction is conducted on behalf of an organization, enter the name in Item 3, enter XX in item 4, and identify the individual conducting the transaction in Section B.

Item 6 Doing business as (DBA) name.—If an organization has a separate "doing business as" (DBA) name, first enter in Item 3 the organization's legal name (e.g., Smith Enterprises, Inc.) and then enter here in Item 6 the DBA name of the business (e.g., Smith Casino Tours). If no DBA name leave item 6 BLANK.

Items *7, *9, *10, *11, and *12. Address.—Enter the permanent street address, city, two-letter state abbreviation used by the U.S. Postal Service, and ZIP code of the person identified in Item 3. Also, enter in Item 7 the apartment or suite number and road or route number. Do not enter a P.O. box number unless the person has no street address. If the person is from a foreign country, enter any state/territory code (Canada/Mexico only) as well as the appropriate two-letter country code (For state/country code list go to www.fincen.gov/reg_bsaforms.html or call 1-800-949-2732 option 5). If country is U.S., leave Item 12 BLANK. Enter XX in any item that is unknown/not applicable.

Item *8. Social security number (SSN) or Employer identification number (EIN).—Enter the SSN (if an individual) or EIN (if other than an individual) of the person identified in Items 3 through 5. If that individual is a nonresident alien individual who does not have an SSN, enter "XX" in this space.

Item *13. Date of birth.—Enter the customer's date of birth (DOB) if it is known to the casino through an existing internal record or reflected on an appropriate identification document or credential presented to the casino to verify the customer's identity (see Identification Requirements above). Internal casino records can include those for casino customers granted accounts for credit, deposit, or check cashing, or on whom a CTRC containing verified identity has been filed. If such records do not indicate the DOB, a casino should ask the customer for the DOB. If the DOB is not available from any of these sources, the casino should enter "XX" in the "mm" month position of the date field. Eight numerals must be inserted for each date. Enter the date in the format "mm/dd/yyyy", where "mm" is the month, "dd" is the day, and "yyyy" is the year. Zero (0) should precede any single-digit number. For example, if the individual's birth date is June 1, 1948, enter "06/01/1948" in Item 13.

Item *14. Method used to verify identity.—If an individual conducts the transaction(s) on his/her own behalf, his/her name and address must be verified by examination of an official credential/document or internal record containing identification information on a known customer (see Identification Requirements above). Check box a if you examined an official identification

credential/document. Check box b if you examined an acceptable internal casino record (i.e., credit, deposit, or check cashing account record, or a CTRC worksheet) containing previously verified identification information on a "known customer." Check box c if the transaction is conducted on behalf of an organization. If box a or b is checked, you must complete Item 15. If box c is checked, do not complete Item 15.

Item *15. Describe identification credential.—If item 14c above is checked, leave item 15 blank. If a driver's license, passport, or alien registration card was used to verify the individual's identity, check as appropriate box a, b, or c. If you check box z, you must specifically identify the type of document used (e.g., enter "military ID" for a military or military/dependent identification card). A statement such as "known customer" in box z is not sufficient for completion of Form 103. Enter in Item 15, issued by, the two-letter state postal code, two-letter country code, or the name of the issuer for that document, and enter in Item 15 the number shown on that official document in the space provided. If item 15 information is unknown, check box "z" other, and enter XX in the text field provided.

Item 16. Customer account number.—Enter the account number which corresponds to the transaction being reported and which the casino has assigned to the person whose name is entered in Item 3. If the person has more than one account number affected by the transaction, enter the account number that corresponds to the majority of currency being reported. If the transaction does not involve an account number, enter "XX" in the space.

Section B. Individual(s) Conducting Transaction(s) – If Other Than Above (Agent)

Complete Section B if an individual conducts a transaction on behalf of another person(s) listed in Section A. If an individual conducts a transaction on his/her own behalf, leave Section B BLANK.

Item 17. Multiple agents.—If, during a gaming day, more than one individual conducts transactions on behalf of an individual or organization listed in Section A, check this box and complete Section B. List one of the individuals on the front of the form and the other individual(s) on page 2, Section B. Attach additional sheets as necessary.

Items 18, 19, and 20. Name of individual.—Refer to and follow instructions for completing items 3, 4, and 5.

Items 21, 23, 24, 25, and 26. Address.—Refer to and follow instructions for completing items 7, 9, 10, 11, and 12.

Item 22. Social security number (SSN).—Refer to and follow instructions for completing item 8.

Item 27. Date of birth.—Enter the individual's date of birth. For proper format, see the instructions under Item 13 above.

Item 28. Method used to verify identity.—Any individual listed in Items 18 through 20 must present an official document to verify his/her name and address. See the instructions under Item 14 above for more information. After completing Item 28, you must also complete Item 29.

Item 29. Describe identification credential.—Describe the identification credential used to verify the individual's name and address. See the instructions under Item 15 above for more information.

Part II. Amount and Type of Transaction(s)

Part II identifies the type of transaction(s) reported and the amount(s) involved. You must complete all items that apply.

Item 30. Multiple transactions.—Check this box if multiple currency transactions, none of which individually exceeds \$10,000, comprise this report.

Items *31 and *32. Cash in and cash out.—Enter in the appropriate spaces provided in Items 31 and/or 32, the specific currency amount for each “type of transaction” for a reportable Cash In or Cash Out. If the casino engages in a Cash In or a Cash Out transaction that is not listed in Items 31a through 31h or Items 32a through 32i, specify the type of transaction and the amount of currency in Item 31z or 32z, respectively. Enter the total amount of the reportable Cash In transaction(s) in Item 31 in the space provided. Enter the total amount of the reportable Cash Out transaction(s) in Item 32 in the space provided.

If less than a full dollar amount is involved increase the figure to the next higher dollar. For example, if the currency total is \$20,500.25, show it as \$20,501.00.

If there is a currency exchange, list it separately with both the Cash In and Cash Out totals. If foreign currency is exchanged, use the U.S. dollar equivalent on the day of the transaction.

Payment(s) on credit, Item 31c, includes all forms of cash payments made by a customer on a credit account or line of credit, or in redemption of markers or counter checks. Currency received from wire transfer(s) out, Item 31e, applies to cash received from a customer when the casino sends a wire transfer on behalf of a customer.

Bills inserted into gaming devices (Item 31h), includes the amount of all paper currency inserted into a bill validator on a slot machine, video lottery terminal, or other electronic gaming device, used in conjunction with a customer’s “slot club account” (magnetic strip card), aggregated by that account and which is posted to a casino’s slot monitoring system.

Redemptions of chips, tokens, TITO tickets and other gaming instruments, Item 32a, includes all cash redemptions of slot machine or video lottery tickets to a customer. Payments on wagers, Item 32d, includes all cash paid on race book or sports pool betting tickets to a customer. Currency paid from wire transfer(s) in, Item 32e, applies to cash paid to a customer when the casino receives a wire transfer on behalf of a customer. Travel and complimentary expenses and gaming incentives, Item 32h, includes reimbursements for a customer’s travel and entertainment expenses and cash complementaries (“comps”).

Determining Whether Transactions Meet The Reporting Threshold

Only cash transactions that, alone or when aggregated, exceed \$10,000 should be reported on Form 103. A casino must report multiple currency transactions when it has knowledge that such transactions have occurred. This includes knowledge gathered through examination of books, records, logs, information retained on magnetic disk, tape or other machine-readable media, or in any manual system, and similar documents and information that the casino maintains pursuant to any law or regulation or within the ordinary course of its business.

Cash In and Cash Out transactions for the same customer are to be aggregated separately and must not be offset against one another. If there are both Cash In and Cash Out transactions which each exceed

\$10,000, enter the amounts in Items 31 and 32 and report on a single Form 103.

Example 1. Person A purchases \$11,000 in chips with currency (one Cash In entry); and later receives currency from a \$6,000 redemption of chips and a \$2,000 credit card advance (two Cash Out entries). Complete Form 103 as follows:

Cash In of “\$11,000” is entered in Item 31a (purchase of chips) and also in the Total Cash In entry at the bottom of Item 31. No entry is made for Cash Out. The two Cash Out transactions equal only \$8,000, which does not meet the BSA reporting threshold.

Example 2. Person B deposits \$5,000 in currency to his front money account and pays \$10,000 in currency to pay off an outstanding credit balance (two Cash In entries); receives \$7,000 in currency from a wire transfer (one Cash Out entry); and presents \$2,000 in small denomination U.S. Currency to be exchanged for an equal amount in U.S. \$100 bills. Complete Form 103 as follows:

Cash In of “\$5,000” is entered in Item 31b (deposit), “\$10,000” is entered in Item 31c (payment on credit), “\$2,000” is entered in Item 31g (currency exchange), and Cash In Total of “\$17,000” is entered in Item 31 in the space provided for “total Cash-in.” In determining whether the transactions are reportable, the currency exchange is aggregated with both the Cash In and the Cash Out amounts. The result is a reportable \$17,000 Cash In transaction. No entry is made for Cash Out. The total Cash Out amount only equals \$9,000, which does not meet the BSA reporting threshold.

Example 3. Person C deposits \$7,000 in currency to his front money account and pays \$9,000 in currency to pay off an outstanding credit balance (two Cash In entries); receives \$2,500 in currency from a withdrawal from a safekeeping account, \$2,500 in currency from a wire transfer and cashes a personal check of \$7,500 (three Cash Out entries); and presents Canadian dollars which are exchanged for \$1,500 in U.S. Dollar equivalent. Complete Form 103 as follows:

Cash In of “\$7,000” is entered in Item 31b (deposit), “\$9,000” is entered in Item 31c (payment on credit), “\$1,500” is entered in Item 31g (currency exchange), and a Cash In total of “\$17,500” is entered in Item 31 in the space provided for “total Cash-in.” Cash Out of “\$2,500” is entered in Item 32b (withdrawal of deposit), “\$2,500” is entered in Item 32e (wire transfer), “\$7,500” is entered in Item 32f (negotiable instrument cashed), “\$1,500” is entered in Item 32g (currency exchange) and a Cash Out Total of “\$14,000” is entered in Item 32 in the space provided for “total Cash-out.” In this example, both the Cash In and Cash Out totals exceed \$10,000, and each must be reflected on Form 103.

Example 4. Person D purchases \$10,000 in chips with currency and places a \$10,000 cash bet (two Cash In entries); and later receives currency for an \$18,000 redemption of chips and \$20,000 from a payment on a cash bet (two Cash Out entries). Complete Form 103 as follows:

Cash In of “\$10,000” is entered in Items 31a and 31d and a Cash In total of “\$20,000” is entered in Item 31 in the space provided for “total Cash-in.” Cash Out of “\$18,000” is entered in Item 32a (redemption of chips), “\$20,000” is entered in Item 32d (payment on bets) and a Cash Out Total of “\$38,000” is entered in Item 32 in the space provided for “total Cash-out.” In this example, both the Cash In and Cash Out totals exceed \$10,000, and each must be reflected on Form 103.

Item *33. Date of transaction.—Enter the gaming day on which the transaction occurred (see What To

File above). For proper format, see the instructions for Item 13 above.

Item 34. Foreign currency.—If foreign currency is involved, identify the country of issuance by entering the appropriate two-letter country code. If multiple foreign currencies are involved, identify the country for which the largest amount in U.S. Dollars is exchanged.

Part III. Casino Reporting Transaction(s)

Item *35. Casino’s trade name.—Enter the name by which the casino does business and is commonly known. Do not enter a corporate, partnership, or other entity name, unless such name is the one by which the casino is commonly known.

Item *36. Casino’s legal name.—Enter the legal name as shown on required tax filings. This name will be defined as the name indicated on a charter or other document creating the entity, and which is identified with the casino’s established EIN.

Item *37. Employer identification number (EIN).—Enter the casino’s EIN.

Items *38, *39, *40, and *41. Address.—Enter the street address, city, state, and ZIP code of the casino (or branch) where the transaction occurred. Do not use a P.O. box number.

Item *42. Type of gaming institution.—Check the appropriate box to indicate the type of gaming institution. Check box “a” for a land-based or riverboat casino that is duly licensed by a state, territory or insular possession of the United States; check box “c” to indicate a tribal casino (e.g., a Class III gaming operation or a Class II gaming operation using video lottery terminals). Check box “b” for a card club, gaming club, and card room or gaming room (including one operating on Indian lands). If you check box “z” for “other” specify the type of gaming institution (e.g., racino).

Items 43 and 44. Title and signature of approving official.—The official who is authorized to review and approve Form 103 must indicate his/her title and sign the form.

Item 45. Date the form is signed.—The approving official must enter the date the Form 103 is signed. For proper format, see the instructions for Item 13 above.

Item 46. Preparer’s name.—Type or print the full name of the individual preparing Form 103. The preparer and the approving official may be different individuals.

Items 47 and 48. Contact person/telephone number.—Type or print the name and commercial telephone number of a responsible individual to contact concerning any questions about this Form 103.

Paperwork Reduction Act Notice.—The requested information is useful in criminal, tax, and regulatory investigations and proceedings. Financial institutions are required to provide the information under 31 U.S.C. 5313 and 31 CFR Part 103, commonly referred to as the Bank Secrecy Act (BSA). The BSA is administered by the U.S. Department of the Treasury’s Financial Crimes Enforcement Network (FinCEN). You are not required to provide the requested information unless a form displays a valid OMB control number. The time needed to complete this form will vary depending on individual circumstances. The estimated average time is 30 minutes. Send comments regarding this burden estimate, including suggestions for reducing the burden, to the Office of Management and Budget, Paperwork Reduction Project, Washington, DC 20503 and to the Financial Crimes Enforcement Network, Attn.: Paperwork Reduction Act, P.O. Box 39, Vienna VA 22183-0039.

Decommissioning of Casino Value Chips	Policy No: 1400.72.01	Issue Date: 5/17/2010
PURPOSE: To document procedures for decommissioning Casino value chips no longer used by Downstream Casino Resort.		

DCR Compliance – ITEM Tracking	Date
Issue Date	5/17/2010
Compliance Review	5/10/2010
QTGA Submission	5/10/2010
QTGA Return	5/13/2010
Compliance Review	5/14/2010
QTGA Submission	5/17/2010
QTGA Final Approval	5/17/2010
GM Approval	5/14/2010
DDA Final Approval	6/10/2010

POLICY

1. Casino value chips that are no longer being used by Downstream Casino Resort (DCR) should be officially decommissioned to ensure permanent out of play status for those chips.
2. A notice of decommissioning for the DCR value chips shall be displayed in plain view to the patrons for 30 days. This shall allow time for the patrons to cash in value chips in their possession before they are destroyed and have no value.

PROCEDURE

After it is determined that value chips shall no longer be used by DCR, it is policy for those value chips to be decommissioned. DCR shall use the following procedures to decommission value chips:

1. DCR shall submit an Activity Review Form (pg. 3) to the Quapaw Tribal Gaming Agency (QTGA) requesting to remove from play any chips that are to be decommissioned. This notice of intent shall include:
 - a. Description of the chips to be removed
 - b. Reason for the removal of the chips
 - c. An inventory of chips to be removed

2. The Main Bank shall inventory the chips by total amount.
3. The inventory shall be verified by the Main Banker and Cage Shift Manager on duty. This inventory shall be forwarded to Income Audit, Table Games, DCR Compliance Department, and QTGA.
4. The value chips shall then be stored in the Main Bank until the chips are ready for destruction, which shall be done in a manner approved by QTGA.
5. As these value chips are no longer commissioned, they will no longer be considered a gaming or negotiable instrument for patrons at DCR.



Quapaw Tribal Gaming Agency

Date Rcvd	
Action	
Reviewed By	
Approved	Tentative
Not Approved	Final

ACTIVITY REVIEW FORM

Type/Name of Activity: <i>One-time Event On-going Event</i>	Department:	Submission Date:
		Date/Time/ Place
Narrative Description:		Policy and Activity Approval:
Departments Impacted:		

Department Director Authorization

Date: _____

Compliance Manager/Officer

Date: _____

QTGA Authorization

Date: _____

EMERGENCY DROP PROCEDURES	Policy No: 1400.48.02	Issue Date: 6/30/2010
PURPOSE: To establish policy and procedures for completing a Emergency Drop		

DCR Compliance – ITEM Tracking	Date
Issue Date	5/17/2010
QTGA Submission	5/6/2009
QTGA Submission	7/15/2009
Compliance Review	7/2009
QTGA Submission	7/31/2009
QTGA Return	11/6/2009
Compliance Review	11/18/2009
QTGA Submission	12/11/2009
QTGA Return	12/21/2009
Compliance Review	5/7/2010
QTGA Submission	5/10/2010
QTGA Return	5/13/2010
Compliance Review	5/14/2010
QTGA Submission	5/17/2010
QTGA Final Approval	5/17/2010
GM Approval	5/14/2010
DDA Final Approval	6/10/2010
Compliance Review on Final	6/30/2010
QTGA Submission	6/30/2010
QTGA Approval on Revision to Final	6/30/2010
GM Approval on Revision to Final	6/30/2010
DDA Approval on Revision to Final	7/7/2010

POLICY

This process is for replacing Bill Validation (BV) cans in the Electronic Gaming Machines (EGM) for repair or if the can is full and needs to be emptied. It is also for doing a ticket validation for the EGM attendants when there is a patron dispute.

PROCEDURE

1. The EGM Shift Supervisor shall contact a Main Bank Cashier or above and make them aware that an Emergency Drop (E-Drop) is needed and the number of EGMs that need processed. The EGM Shift Supervisor or above shall contact a Quapaw Tribal Gaming Agency (QTGA) compliance agent and a Security Supervisor.
2. The Cage Main Bank Cashier or above shall get the BV can and an E-drop form (pg. 4). If there are more than two hot cans that need to be replaced, the Cage Main Bank Cashier or Main

Bank Cashier shall use a lockable drop cart to carry the cold cans to the EGM and the hot cans back to the Soft Count Room.

3. The Cage Main Bank Cashier or above that is completing the E-drop shall fill in the cold can information at the top of the E-drop form, along with the date and shift. The E-Drop form is a two part form that contains the following information:
 - a. Gaming Date
 - b. Time
 - c. Shift
 - d. Credit – (EGM Asset Number)
 - e. Replacement (Cold) Can Number
 - f. EGM Machine Number/Location
 - g. Denomination Value of all currency
 - h. Cash Sub Total
 - i. Number of Tickets (piece number)
 - j. Total amount
 - k. Cage Signature and badge number
 - l. Soft Count Signature and badge number
 - m. Security Signature and badge number
 - n. Original Copy (white) to income audit
 - o. Duplicate Copy (yellow) to Main Bank
4. The Cage Main Bank Cashier or Main Bank Cashier shall take the cold can and E-drop form to the Key Watcher and sign out the keys to begin the process. The Security Supervisor shall notify surveillance that the process will begin. The EGM Shift Supervisor or above, the QTGA Compliance Agent, the Security Supervisor and the Cage Main Bank Cashier or above shall proceed to the EGM.

5. When arriving at the EGM, the Cage Team Member shall write the EGM asset number and EGM location number on the top of the E-drop form. These numbers are located on the front of the EGM.
6. The EGM Shift Supervisor or above shall unlock the EGM. The Cage Main Bank Cashier or above shall unlock the BV lock and remove the hot can and replace it with the cold can.
7. The Cage Main Bank Cashier or above, QTGA Compliance Agent, and Security Supervisor shall escort the hot can to the soft count cart room, and complete the hot can information on the E-drop form. As previously mentioned, if there are more than two hot cans, they must be escorted in a lockable drop cart to the soft count cart room. The Security Supervisor and the Cage Main Bank Cashier or above shall sign the bottom of the E-drop form and leave the can in the soft count room in the Cart Storage Cabinet. The Cage Main Bank Cashier or above, accompanied by a QTGA Compliance Agent or Security Supervisor, shall then return the keys to the Key Watcher to complete the process.

E-DROP PROCEDURES – TICKET/BILL VERIFICATION

1. An E-drop form or BV cold can is not needed for ticket verification.
2. The EGM Shift Supervisor or above shall contact a Cage Main Bank Cashier or above and make them aware that an E-drop for ticket/bill verification is needed and what type. The EGM Shift Supervisor or above shall contact a QTGA Compliance Agent and a Security Supervisor.
3. The Security Supervisor shall notify Surveillance that an E-drop for ticket/bill verification is going to occur.
4. The Cage Main Bank Cashier or above shall meet the EGM Shift Supervisor or above, the Security Supervisor, and the QTGA Compliance Agent at the Key Watcher to sign out the keys.
5. The EGM Shift Supervisor or above, Cage Main Bank Cashier or above, QTGA Compliance Agent, and a Security Supervisor shall go to the proper EGM and retrieve the hot can.
6. The EGM Shift Supervisor or above, Cage Main Bank Cashier or above, QTGA Compliance Agent, and a Security Supervisor shall take the hot can to the Credit Host Office, which is located by the Table Games VIP room, and remove the last ticket or bill from the hot can.
7. The group shall look at the ticket under the surveillance camera.
8. The ticket or bill shall then be replaced in the hot can and the can shall be taken to the proper EGM and placed back into the machine.
9. The Cage Main Bank Cashier or above, accompanied by a QTGA Compliance Agent or Security Supervisor shall then return the keys to the Key Watcher to complete the process.



E-DROP CREDIT FORM

GAME DATE: / /		TIME:
SHIFT: D S G		
E-DROP		
CREDIT		
IF A CREDIT -- CASH BOX / CASSETTE		
REPLACEMENT (COLD) CAN #ED:		
MACHINE #:	LOCATION:	
E-DROP (HOT) BARCODE #:		
DENOM	VALUE	
\$100		
\$50		
\$20		
\$10		
\$5		
\$1		
CASH SUB TOTAL		
# OF TICKETS		
TOTAL:		

CAGE SIG. LIC #

SOFT COUNT SIG. LIC #

SECURITY SIG. LIC #

WHITE - Income Audit YELLOW - Bank

SP 20082

EXTRANEIOUS ITEMS IN THE CAGE	Policy No: 1400.73.01	Issue Date: 5/27/2010
PURPOSE: To establish policies and procedures that outline how extraneous items, such as coats, purses, and/or boxes, are transported in and out of the cage, count room, and /or vault.		

DCR Compliance – ITEM Tracking	Date
Issue Date	Draft
Compliance Review	5/12/2010
QTGA Submission	5/13/2010
QTGA Final Approval	5/27/2010
GM Approval	5/13/2010
DDA Final Approval	6/10/2010

POLICY

According to the National Indian Gaming Commission Minimum Internal Control Standards for the Cage, DCR shall establish and comply with procedures to address the transporting of extraneous items, such as coats, purses, and/or boxes, into and out of the cage, coin room, count room, and/or vault.

PROCEDURES

1. The following is the correct procedures for transporting extraneous items, such as coats, purses and boxes, in and out of the cage, count room and/or vault:
 - a. All cage and count Team Members (hourly and salaried team members) shall not be allowed to bring any items (which includes coats, purses, containers, food items, umbrellas, and cell phones) into the cage, count room and/or vault areas unless authorized by the Cage Manager or the Director of Finance. All items of this type must be left in the Team Member's assigned locker in the Wardrobe Department.
 - b. The Cage Manager shall be allowed to bring in a coat and a clear purse into the Cage Manager's office only. These items are not allowed in any other areas of the cage, vault or count room.

ISSUING CURRENCY FOR MACHINE TESTING OF ELECTRONIC GAMING MACHINES	Policy No: 1400.59.01	Issue Date: 5/27/2010
PURPOSE: To establish policies and procedures for issuing currency to the EGM Technicians for Machine Testing of Electronic Gaming Machines.		

DCR Compliance – ITEM Tracking	Date
Issue Date	5/27/2010
Compliance Review	1/19/2010
QTGA Submission	2/4/2010
QTGA Return	2/9/2010
Compliance Review	2/10/2010
QTGA Submission	2/18/2010
QTGA Return	4/1/2010
Compliance Review	4/21/2010
QTGA Submission	4/22/2010
QTGA Return	4/29/2010
Compliance Review	4/30/2010
QTGA Submission	5/6/2010
QTGA Return	5/13/2010
Compliance Review	5/17/2010
QTGA Submission	5/20/2010
QTGA Final Approval	5/27/2010
GM Approval	5/20/2010
DDA Final Approval	6/10/2010

POLICY:

Electronic Gaming Machine (EGM) Technicians shall come to the Main Bank Window to receive funds to test the EGMs. A Coin Test Worksheet (pg. 8) is issued to the EGM Technician and Attendant by a Main Bank Cashier at the Main Bank Window. A Miscellaneous Form (pg. 7) is completed by the Main Bank Cashier for the cash disbursed.

PROCEDURES:

1. The Cage Jackpot Window Cashier shall issue a Coin Test Worksheet (pg. 8) to the EGM Technician. The EGM Technician shall complete a Coin Test Worksheet that contains the following information:
 - a. Coin Test Date

- b. Machine asset number
 - c. Machine location
 - d. Credit In
 - e. Credit Out
 - f. Voucher In (monetary value)
 - g. Voucher Out (monetary value)
 - h. Bill In (monetary value)
 - i. EGM Technician Signature Line and badge number
 - j. EGM Attendant Signature Line (as a second verifier) and badge number
 - k. Return Voucher Number and Amount
2. The Main Bank Cashier shall complete a “Miscellaneous Form (pg. 7). The form contains the following information:
- a. Date
 - b. Time
 - c. Amount
 - d. Type: Cash, Coin, Chips, Other
 - e. Type: AJM – Found \$ - Other
 - f. Location
 - g. Asset Number
 - h. Reason
 - i. Returned by (Signature and badge number)
 - j. Received by (Signature and badge number)

3. All areas of the Miscellaneous Form must be completed (the Asset Number and the Location may not be available due to multiple machines being tested) and the Main Bank Cashier shall write "Paid OUT" on the top of the Miscellaneous Form.
4. The Main Bank Cashier shall sign the Miscellaneous Form on the line "Returned By", along with their badge number.
5. The EGM Technician shall sign the Miscellaneous Form on the line "Received By", along with their badge number.
6. The Main Bank Cashier shall make two copies of the form and give both copies and the funds to the EGM Technician. The original form is placed in the cash drawer. The EGM Technician shall only sign out enough currency to perform one coin test per EGM.

EGM MACHINE TESTING

Policy # 1200.21.01, "EGM Machine Testing" provides detailed information regarding procedures for EGM testing.

Procedures for Returning with all Cash:

1. After completing the EGM coin testing, the returning funds shall be returned to the Main Bank Cashier and may be returned by the EGM Technician in one of three forms:
 - a. All cash
 - b. A test ticket or card and cash
 - c. Test tickets
2. The Main Bank Cashier shall complete a "Miscellaneous" Form for cash returned as follows:
 - a. Complete the Miscellaneous Form indicating the amount of currency returning and type (cash).
 - b. Time stamp the form.
 - c. Indicate at the top of the form "Paid IN".

- d. Sign the Miscellaneous Form on the line “Received by”, along with their badge number.
 - e. Ask EGM Technician to sign the Miscellaneous Form on the line “Returned By”, along with their badge number.
 - f. Make two copies of the form and give both copies to the EGM Technician.
 - g. Place the original form and the cash into the cash drawer.
 - h. The original form is later used as part of the Jackpot Window settlement, offset by the cash and turned into the Main Bank.
 - i. The Main Bank Cashier shall incorporate both the cash and the Miscellaneous Form into the Main Bank inventory and later send the forms to Accounting with the Main Bank end of shift paperwork.
3. The EGM Technician shall drop one copy of the complete Miscellaneous Form into the Income Audit Box and keep one copy for his/her records.

Procedures for Returning Test Ticket and Cash:

- 1. The Main Bank Cashier shall complete two separate “Miscellaneous” Forms; one for the Cash and one for the ticket (s).
- 2. The Main Bank Cashier shall complete the cash form as follows:
 - a. Complete the Miscellaneous Form indicating the amount of currency returning and what cash was.
 - b. Time stamp the form.
 - c. Indicate at the top of the form “Paid IN”.
 - d. Cashier shall sign the Miscellaneous Form on line “Received by”, along with their badge number.
 - e. Ask EGM Technician to sign the Miscellaneous Form on line “Returned By”, along with their badge number.
 - f. Make two copies of the form and give both copies to the EGM Technician.
 - g. Place the original form and the cash into the cash drawer.

- h. The original form is later used as part of the Jackpot Window settlement and is offset by the cash and turned into the Main Bank.
- i. The Main Bank Cashier shall incorporate both the cash and the Miscellaneous Form into the Main Bank inventory and later send the forms to Accounting with the Main Bank end of shift paperwork.

- a. Complete the Miscellaneous Form indicating the amount of ticket(s) returning and type (circle other) and write in the word "TICKET(S).
- b. Time stamp the form.
- c. Indicate at the top of the form "Paid IN".
- d. Cashier shall sign the Miscellaneous Form on the line "Received by", along with their badge number.
- e. Ask EGM Technician to sign the Miscellaneous Form on the line "Returned By", along with their badge number.
- f. Make two copies of the form and give both copies to the EGM Technician.
- g. Staple the original form to the cash form and place into the cash drawer.
- h. Do enter the Miscellaneous "ticket" form as part of the Jackpot window drawer settlement.
- i. The Main Bank Cashier shall incorporate both the cash and the "CASH" Miscellaneous Form into the Main Bank inventory and later both forms are sent to Accounting with the Main Bank end of shift paperwork.
 - i. (The return ticket Miscellaneous form is not used as part of the Main Bank settlement.)

5. The other copy of each Miscellaneous Form shall be held for the EGM Technician's records.

Procedures for Returning Test Ticket:

1. The Main Bank Cashier shall do the following for the returning ticket(s):
 - a. Fully complete a Miscellaneous Form (the Asset Number and the Location may not be available due to multiple machines being tested) indicating the amount of ticket(s) returning and type (circle other) and write in the word "TICKET(S).
 - b. Time stamp the form.
 - c. Indicate at the top of the form "Paid IN".
 - d. Cashier shall sign the Miscellaneous Form on line "Received by", along with their badge number.
 - e. Ask EGM Technician to sign the Miscellaneous Form on line "Returned By", along with their badge number.
 - f. Make two copies of the form and give both copies to the EGM Technician.
 - g. Do enter this form as part of the drawer settlement.
 - h. Place the original form into a small sealable bag and turn into the Main Bank. It is then sent to Accounting with the Main Bank end of shift paperwork.
(This form is not used as part of the Main Bank settlement.)
2. The EGM Technician shall staple one copy of the Miscellaneous Form and the ticket (s) together and drop in the Income Audit Box.
3. The other copy of each Miscellaneous Form shall be held for the EGM Technician's records.



MISCELLANEOUS

Date:_____Time:_____

Amount \$_____Type: Cash Coin Chips Other

TYPE: AJM / Found \$ / Other

Location:_____Asset #_____

Reason:_____

Returned by (Sig./Lic. #) _____

Received by (Sig./Lic. #) _____

SP 20439

_____ IT
 _____ Slots
 _____ TGA
 _____ Income Audit

Coin Testing Worksheet

Test Date _____
 Game Date _____
 Tester _____

	Asset #	Location	Bill In	Coin In	Coin Out	Coin Drop	Ticket In	Ticket Out	Pass *	Fail *
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
Total										

Cash Issued From Cage (+) _____
 Total Bill In (-) _____
 Cash Returned to Cage (-) _____
 Variance _____

Issued

Banker Signature/ Badge #/ Date

Returned

Banker Signature/ Badge #/ Date

Slot Tech/ Badge #/ Date

Slot Tech/ Badge #/ Date

Page _____ of _____

Income Audit Test

System Verified _____

Balanced _____

Income Auditor / Badge #/ Date

W- IA P- Cage Return
 Y- Slots G- Cage Issue

JUN 4,2010



QUOTATION

Page 1 of 2
DSMERCHA

Project:
DOWNSTREAM CASINO AND RESORT
69300 E. NEE ROAD
QUAPAW, OK 74363-0000
(918) 919-6243 Fax: (918) 919-6100

From:
JEFF BROWN
B & J Foodservice Equipment
1020 S. Illinois
Joplin, MO 64801
(417) 782-6165 Fax: (417) 782-6168



To:
AZURA HERNE
DOWNSTREAM CASINO AND RESORT
69300 E. NEE ROAD
QUAPAW, OK 74363
(918) 919-6243 Fax: (918) 919-6100

Item	Qty	Description	Sell Each	Sell Total
1	1 ea	DISPLAY CASE, REFRIGERATED/NON-REFRIG Federal Industries Model No. CD4828/RSS4SC Hybrid Merchandiser Service Case, non-refrigerated over self-serve refrigerated 	6,475.00	6,475.00
	1	One year parts & labor warranty		
	1	120v/60/1, 1/2 hp, 16.0 amps (bottom display)		
	1	120v/60/1, 1.5 amps (top display)		
	1	Laminate standard color - Black		
		Extended Total for Item No. 1		6,475.00
2	1 ea	DISPLAY CASE, REFRIGERATED/NON-REFRIG Federal Industries Model No. (2)CD3628/RSS6SC Hybrid Merchandiser Service Case, non-refrigerated over self-serve refrigerated 	9,320.00	9,320.00
	1	One year parts & labor warranty		
	1	120v/60/1, 3/4 hp, 16.0 amps (bottom display)		
	1	120v/60/1, (2) 1.5 amps (top display)		
	1	120v/60/1, 10 amps (condensate evaporator)		
	1	Laminate standard color - Black		
		Extended Total for Item No. 2		9,320.00

B & J Foodservice Equipment

JUN 4,2010

DOWNSTREAM CASINO AND RESORTPage 2 of 2
DSMERCHA

Item	Qty	Description	Sell Each	Sell Total
3	1 ea	 DISPLAY CASE, REFRIGERATED/NON-REFRIG Federal Industries Model No. CD4828SS/RSS4SC Hybrid Merchandiser Self-Service Case, non-refrigerated over self-serve refrigerated	7,090.00	7,090.00
	1	One year parts & labor warranty		
	1	120v/60/1, 1/2 hp, 16.0 amps (bottom display)		
	1	120v/60/1, 1.5 amps (top display)		
	1	Laminate standard color - Black		
		Extended Total for Item No. 3		7,090.00
4	1 ea	 DISPLAY CASE, REFRIGERATED/NON-REFRIG Federal Industries Model No. (2)CD3628SS/RSS6 Hybrid Merchandiser Self-Serve Case, non-refrigerated over self-serve refrigerated	10,559.00	10,559.00
	1	One year parts & labor warranty		
	1	120v/60/1, 16.0 amps, 3/4 hp (bottom display)		
	1	120v/60/1, (2) 7.0 amps (top display)		
	1	120v/60/1, 10 amps (condensate evaporator)		
	1	Laminate standard color - Black		
		Extended Total for Item No. 4		10,559.00

QUOTATION INCLUDES FREIGHT AND DELIVERY

B & J Foodservice Equipment



Item _____

HYBRID MERCHANDISER

SERVICE NON-REFRIG. OVER SELF-SERVE REFRIG.

MODEL CD3628/RSS3SC

CD4828/RSS4SC

(2)CD3628/RSS6SC

SELF-SERVE NON-REFRIG. OVER SELF-SERVE REFRIG.

MODEL CD3628SS/RSS3SC

CD4828SS/RSS4SC

(2)CD3628SS/RSS6SC



*Display more product and serve more customers with presentation and value in mind.
Cases are available in lengths of 36", 48", and 72".*

STANDARD FEATURES

Refrigerated Self-Serve Bottom Display

- Black laminated exterior. Other finishes available.
- Black trim. Silver and gold optional.
- Black interior.
- Horizontal top and front light.
- Two tiers black metal shelves.
- Cord and plug. (Not available on six foot unit).

Service or Self-Service Non-Refrigerated Top Display

- Two tiers black wire shelves.
- Top light and shelf lights.
- Sliding rear doors.
- Black trim.
- Self-serve has three hinged lift-up front doors.

HYBRID MERCHANDISER

NON-REFRIGERATED OVER SELF-SERVE REFRIGERATED

OPTIONAL ACCESSORIES:

For Top Display

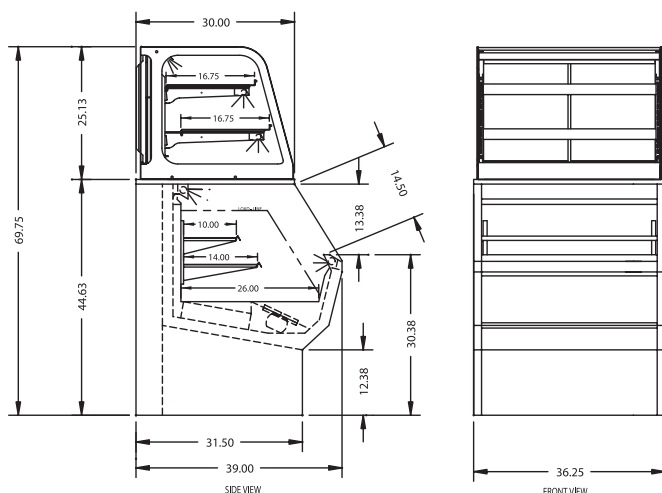
- * Glass Shelves
- * Reflective Ends
- * Reflective Rear Doors

For Self-Serve Refrigerated Base

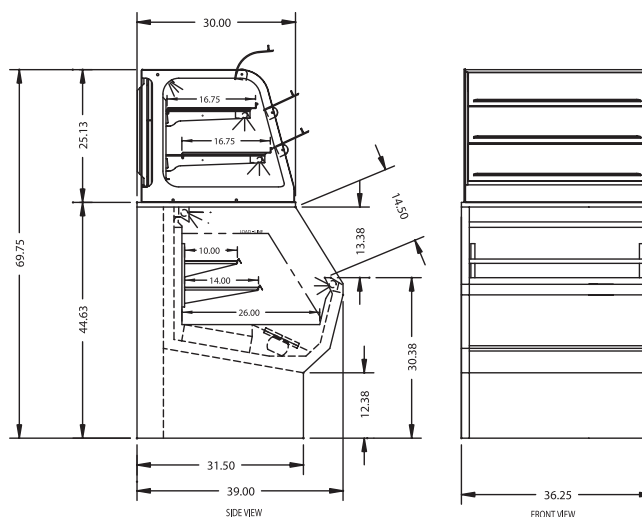
- * Energy Saving Night Curtain
- * Silver or Gold Tone Trim

- * Special Base Finish
- * Mirrored Interior Ends
- * Security Night Cover
- * Stainless Steel Steps in Lieu of Metal Shelves

SERVICE NON-REFRIGERATED OVER SELF-SERVE REFRIGERATED



SELF-SERVE NON-REFRIGERATED OVER SELF-SERVE REFRIGERATED



SPECIFICATIONS:

Model	Dimensions L W H	Approx. Shipping Weight (lbs)	Bottom Display 120/60/1	Top Display 120/60/1
CD3628/RSS3SC	36 1/4" x 39" x 69 3/4"	847	1/3 HP - 14.8 AMPS	1.5 AMPS
CD4828/RSS4SC	48" x 39" x 69 3/4"	1,010	1/2 HP - 16.0 AMPS	1.5 AMPS
(2)CD3628/RSS6SC	72" x 39" x 69 3/4"	1,500	3/4 HP - 16.0 + 10 AMPS	(2) 1.5 AMPS
CD3628SS/RSS3SC	36 1/4" x 39" x 69 3/4"	780	1/3 HP - 14.8 AMPS	1.5 AMPS
CD4828SS/RSS4SC	48" x 39" x 69 3/4"	900	1/2 HP - 16.0 AMPS	1.5 AMPS
(2)CD3628SS/RSS6SC	72" x 39" x 69 3/4"	1,300	3/4 HP - 16.0 + 10 AMPS	(2) 1.5 AMPS

- Refrigerated cases are designed to operate in an environment of 75° ambient and 55% relative humidity.
- Due to continuing engineering improvements, specifications are subject to change without notice.
- On the six foot display a separate 120/60/1 15 AMP circuit is required for the condensate evaporator.



Look to Federal for Innovative Merchandising

Federal Industries

A Standex Company

215 Federal Avenue

Belleville WI 53508-0290

Phone: 800-356-4206

Fax: 608-424-3234

Email: geninfo@federalind.com

Web Site: www.federalind.com



NEGOTIABLE INSTRUMENT LOG	Policy No: 1400.24.01	Issue Date: 5/17/2010
PURPOSE: To establish policy and procedures for Cage Team Members to monitor and log transactions on the Negotiable Instrument Log		

DCR Compliance – ITEM Tracking	Date
Issue Date	5/17/2010
QTGA Submission	7/15/2009
QTGA Return	11/6/2009
Compliance Review	4/28/2010
QTGA Submission	4/29/2010
QTGA Return	5/13/2010
Compliance Review	5/14/2010
QTGA Submission	5/17/2010
QTGA Final Approval	5/17/2010
GM Approval	5/14/2010
DDA Final Approval	6/10/2010

POLICY

1. The Casino Cage shall maintain a Negotiable Instrument Log (NIL) (pg. 4) containing a list of each transaction between the Downstream Casino Resort (DCR) and its patrons involving individual negotiable instruments valued at \$3000 or greater.
2. Multiple checks cashed that add up to \$3000 are not listed on the NIL. A check with a \$3000 or greater value shall be listed on the NIL.
3. A copy of the check and the patron's identification shall be attached to the NIL.

PROCEDURE

1. The NIL contains the following types of instruments:
 - a. Personal Checks
 - b. Business Checks
 - c. Cashier's Checks
 - d. Official Bank Checks
 - e. Traveler's Checks

- f. Bank Wire
 - g. Credit Card Cash Advances
 - h. Cage Markers
 - i. DCR checks issued
 - j. DCR checks cashed
2. The following information is required for each transaction recorded on the NIL:
- a. Gaming Date: the gaming date of the transaction
 - b. Page Number of form (example: page 1 of 1 or page 2 of 3)
 - c. Name- Name of the patron conducting the transaction
 - d. Permanent Address- the physical address of the patron including zip code;
No P.O. Boxes
 - e. Time – Actual time the transaction occurred
 - f. Type of Instrument- type of negotiable instrument presented by the patron
 - g. Name of the Bank – Name of bank the negotiable instrument is drawn on
 - h. Check Number – the number in the upper right hand corner of the
check/negotiable instrument
 - i. Dollar amount – dollar amount of the check/negotiable instrument
 - j. Transaction Type– What was the reason for the transaction
 - k. Signature and Badge Number – Name and badge number of the Cage Cashier
paying out the transaction.
3. All entries on the NIL must be also recorded on the Multiple Transaction Log unless the item was not paid out in cash. (Example: DCR check purchased- with chips)
4. All entries must be complete and accurate.

5. It is a Cage Shift Manager's responsibility to audit the NIL at the end of each shift to ensure accuracy and that a copy of the check/negotiable instrument and the patron's driver's license are attached to the NIL.
6. It is a Cage Shift Manager's responsibility per shift to ensure that all entries to the NIL are also recorded on the MTL if cash was disbursed.
7. At the end of the gaming day on Grave shift, a Cage Shift Manager or Cage Supervisor shall sign including badge number the NIL (attesting to the accuracy of the log) and forward the NIL and all supporting documents to accounting.

Periodic Reconciliation of General Ledger Accounts.	Policy No: 6320.19.01	Issue Date: 5/27/2010
PURPOSE: Establish procedures for period review of General Ledger accounts.		

DCR Compliance – ITEM Tracking	Date
Issue Date	5/27/2010
Compliance Review	5/5/2010
QTGA Submission	5/20/2010
GM Approval	5/20/2010
QTGA Final Approval	5/27/2010
DDA Final Approval	6/10/2010

POLICY

An orderly, timely and comprehensive review of all general ledger accounts should be performed or directed by the CFO to ensure an accurate representation of Downstream Casino Resort's (DCR) financial statements. These practices are aimed at proving that the financial accounts are accurate, and if not, are properly adjusted to make them accurate, prior to closing.

DCR should provide a general overview of the process to be completed for reviewing the accounting records at the end of each period, quarter –end, and year-end prior to closing. These practices apply to all accounts. Typically, all financial accounts are reviewed and then closed out as of DCR's year-end.

PROCEDURES

Balance Sheet Reconciliations

1. All Balance Sheet reconciliations should be periodic and at least quarterly to assure validity of the balance identified on the balance sheet.
2. Balance Sheet reconciliations will be assigned on an individual basis.
3. A matrix of assignments and review requirements will be maintained by the Senior Accountant or above.
4. All Balance Sheet reconciliations will be reviewed by the Senior Accountant or above.
5. All Balance Sheet adjusting entries will be reviewed and approved by the Senior Accountant or above.

External Audit Testing

As part of the quarterly and annual external financial reviews, financial account balances will be tested on a sample basis by the engaged audit firm.