

Downstream Authority of the Quapaw Tribe of Oklahoma Regular Meeting
September 27, 2011

Meeting Called to Order:

ROLL CALL:	John Berrey, Chairman	Present
	Larry Ramsey, Secretary	Present
	Ranny McWatters, Treasurer	Present
	Marilyn Rogers, Member	Present
	Tamara Smiley, Member	Present

DECLARATION OF QUORUM: announced by Larry Ramsey
Steve Drewes/Jack Brill/Stephanie Barnett
Barbara Collier/ Mona King/ Brett

TGA Policy review

- Corporate Credit Card - Revised
- Ethics and Conflict of Interest
- Granting of Complimentary Goods and Services
- Executive Charge Program

Corporate Credit Card Policy

- Reviewed prior changes for approval

Travel and Entertainment

- Policy – Preauthorization of All Business Related Travel Is Required
 - o #1 exclude the DDA
 - o #2 add DD “Clause” (approval by a majority vote of the DDA)
- Travel Arrangements
 - o #3 remove “required”
 - Add DDA Clause
 - o #4 remove
 - o #5 add Executive Office Manager/Executive Assistant
 - o #6 remove - *No alcohol purchases will be paid for or reimbursed to the DDA/DCR Team Member during travel. This will be a non-reimbursable personal expense of the DDA/DCR Team Member. Travel expenses will be reimbursed based on the most economical mode of transportation available for the date of travel and the most direct and usually traveled route consistent with the authorized purpose of the trip.*
- Travel Advance
 - o #2 add DDA clause
- Allowable Expenses
 - o Add DDA clause to 1,2,3
- Reimbursement of Travel Expenses
 - o Remove items 2,3,4
- Business Meals
 - o #1 remove ... *are not subject to the M&I per diem noted above, but...*
- Other Business Related Expenses

- o #1 remove \$5.00 – all receipts will be reimburse.
- Other General Rules
 - o #1 remove
 - o #2 delayed in travel
 - o #3 add documentation clause from Credit Card policy
- Personal Extension
 - o #2 remove

Granting of Complimentary Goods and Services

- Policy
 - o #2 DDA referred to in the Matrix
 - o #3 comp reports reviewed by dept monthly, authorization amount in the matrix
- Complimentary Services or Items Issuance, Valuation, and Reporting Requirements
 - o #1 add authorization matrix “must be on matrix to issue comps
 - o #2 add DDA to matrix
 - o #3 player development department
 - o #9 remove
- Manual Comp slips
 - o Add process for manual comps

Ethics and Conflict of interest

- DDA stay inclusive
- Outside Employment
 - o DDA to disclose to GM and DDA and to be reflected in the minutes
- Gifts
 - o #7 remove QTBC change to DDA clause
- Procedure
 - o #6 remove QTBC reference and add DDA Clause

Executive Charge Policy

- Policy
 - o #3 Matrix, GM will create and present to DDA for review and approval
 - o Add DDA clause
- Definition
 - o #1 add matrix
- Issuance and Documentation
 - o #2a – add DDA clause, add Executive Office Manager/Executive Assistant
 - o #3a promotions supervisor or marketing coordinator

Adjourn 3:36pm

Corporate Credit Card Usage	Policy No: 6320.06.02	Issue Date: 11/16/2010 Revised Date: 9/1/2011
PURPOSE: To establish controls for the use of Corporate Credit Cards.		

DCR Compliance – ITEM Tracking	Date
Issue Date	11/16/2010
QTGA Submission	6/3/2009
QTGA Return	11/12/2009
Compliance Review/Revisions	11/16/2009
QTGA Submission	12/11/2009
QTGA Return	12/17/2009
Compliance Review	3/30/2010
Compliance Review	9/13/2010
QTGA Submission	9/23/2010
QTGA Return	9/30/2010
Compliance Review	10/8/2010
QTGA Submission	10/12/2010
GM Approval	10/12/2010
QTGA Final Approval	11/16/2010
DDA Final Approval	12/6/2010
Compliance Revisions to policy #6320.06.01	9/1/2011
QTGA Submission	9/8/2011
GM Approval	Pending
QTGA Final Approval	Pending
DDA Final Approval	Pending

POLICY

1. This policy applies to all Team Members of Downstream Development Authority (DDA) and Downstream Casino Resort (DCR) who are assigned a Corporate Credit Card (Card) for official business purposes only.
2. Conditions set forth in this Policy are specific DDA and DCR responsibilities and include terms and conditions of the issuing Bank, as a condition of the Card approval.
3. DCR uses various corporate accounts with the approval of the DDA.
4. Cardholders and their approvers are responsible for the safekeeping of the Card issued to them and each is held accountable for strict adherence to the terms and conditions in this policy. Use of the Card for personal purchases is strictly prohibited, unless used in an emergency situation. If an emergency situation occurs, all personal purchases must be

reimbursed within 30 days. A breach of these terms and conditions may be grounds for disciplinary measures, up to and including possible termination and revocation of gaming license by the Quapaw Tribal Gaming Agency (QTGA).

ELIGIBILITY

1. DDA Members and DCR Executive Management and their Designee(s) can submit a request for a Card (pg. 6) to the Chief Financial Officer (CFO) for approval by DCR's General Manager and CFO.
2. Each eligible Team Member may only be issued one (1) Card, with the exception of DDA and Executive Management.
3. To be eligible for a Card, a Team Member must meet one or more of the following criteria:
 - a. Be a DDA Member, DCR Executive, Manager or Designee that is determined by DCR Executives;
 - b. Purchase significant volumes of minor goods or services for official business use by the DDA or DCR;
 - c. Incur regular frequent expenses of a kind appropriately paid by a Card, such as limited small purchasing activity for goods or services for official business use by the DDA or DCR;
 - d. Position requires travel or entertainment in the normal course of legitimate DCR business operations.

LIMITS

1. Each Card will be limited to a maximum spending limit per card, which is set by the CFO and approved by the General Manager for DCR limits. DDA, by majority vote, sets their spending limits.
2. Each Card will be limited to either Purchasing or Travel and Entertainment, as set forth by the CFO and approved by the General Manager for DCR.

ALLOWABLE CARD EXPENSES

1. Allowable travel expenses shall be approved by the General Manager, CFO, or a majority vote of the DDA and in accordance with the Travel, Entertainment, and Other Reimbursable Expenses, policy #6320.09.

2. Allowable business expenses shall be approved by the General Manager, CFO, or a majority vote of the DDA.

CREDIT CARD USAGE

1. Breaching of this policy will lead to disciplinary action against the DDA/DCR Team Member concerned. In all cases of misuse, the DDA/DCR Team Member's Card will be permanently revoked, in addition to disciplinary action and/or other monetary sanctions. DDA/DCR reserves the right to recover any monies from the Cardholder. Cardholders will be required to sign a declaration authorizing DDA/DCR to recover any amount incorrectly claimed, any personal expenses, and/or any other unapproved charges within 30 days from the date of receipt of the Card statement.
2. A Cardholder may not use his or her Card to obtain cash advances from banks, credit unions, credit offices nor automatic teller machines. This prohibition similarly extends to cash equivalents such as bank checks, traveler's checks and electronic cash transfers.
3. A Cardholder may not use his or her Card in an excessive manner, including exorbitant travel or entertainment expenses. All charges will be individually reviewed and approved; any charge deemed excessive by the DCR General Manager, CFO, or majority vote of the DDA will be subject to personal financial reimbursement within 30 days from the date of receipt of the Card statement.

MONTHLY CORPORATE CARD STATEMENTS

1. Card expenditures must be reconciled with the Accounts Payable Department within 10 business days of the Card statement closing date.
2. Cardholders who have not reconciled their monthly expenditures within this period will be asked to reconcile their monthly expenditures immediately by the Accounts Payable Department.
3. This procedure will ensure that the monthly expenditures are reconciled and if not, the Cardholder will be sent a reminder of their obligations under this Policy.
4. Continued or repeated non-conformance to this Policy will result in cancellation of the Card and/or such other actions deemed appropriate by DCR Management.

CARDHOLDER RESPONSIBILITIES

1. Cardholders are responsible for the following security measures for the use of their Card:
 - a. Card purchases without fully documented receipts are the personal financial responsibility of the Cardholder. Failure to provide accurate, detailed, documented

and legible receipts will result in immediate revocation of the Card privilege and immediate disciplinary action. If a receipt is lost, appropriate justification must be provided detailing card purchase.

- b. Reimbursement for return of goods and/or services must be credited directly to the Cardholder's account. No cash should be received by the Cardholder for any returned items.
- c. A Cardholder with a lost or stolen Card must immediately cancel the Card with the credit card company and then report the loss or theft to the CFO or General Manager immediately, but in no case later than 24 hours after discovery of lost or stolen card.
- d. Team Members issued a Card are in a position of trust in regard to use of company funds. Improper or unauthorized use of the Card will result in the Cardholder being held liable for expenditures, legal/disciplinary action being brought against the Cardholder, termination of Card use and/or separation from DCR.

RECORDS MANAGEMENT

- 1. All documentation associated with the payment of a Card will be maintained within the Accounts Payable office for a period of seven (7) years.
- 2. Original receipts for all Card transactions will be retained in the Accounts Payable Department for a period of seven (7) years after the charges have been incurred. Cardholders should use discretion and keep copies of receipts and statements for audit purposes and/or for future questions that may arise.
- 3. All documentation, original receipts, and records associated with the monthly Card accounts will be made available to QTGA upon request.

AUDIT

- 1. External auditors and the QTGA may carry out Corporate Credit Card transaction audits from time to time.

DISPUTED TRANSACTIONS

- 1. Disputed transactions must be resolved with the Supplier and the Bank by the Cardholder. The Cardholder must notify the Bank immediately for resolution and Accounts Payable should be informed for record monitoring.

INTERNAL MONITORING

1. All Card transactions will be monitored monthly by the Accounts Payable personnel.
2. If a Cardholder has questionable (construed as personal) purchases showing on the monthly statement, this information will be forwarded to the General Manager and CFO, or DDA for DDA questionable costs.
3. All Management accounts must have the approval of the General Manager.
4. All DDA member accounts must have the majority vote of DDA and approval documented in the minutes.

TERMINATION OF EMPLOYMENT

1. Prior to departure or termination of duties with DCR, the Cardholder must reconcile all expenditures on his/her Card account since the last statement.
2. It is the responsibility of the departing Team Member to ensure that his or her account for each Card issued is settled prior to departure.
3. The Card must be surrendered upon termination of employment to their immediate supervisor or to the CFO.

CORPORATE CREDIT CARD REQUEST FORM
Fax completed application to: CFO



Individual Applicant Information – Please Print

Name as you would like it to appear on the card:

(First Name, Last Name – 24 character limitation including spacing – No punctuation)

Social Security Number

Date of Birth

Credit Line Requested (\$)

Reason

I, the Applicant and employee of Downstream Development Authority or Downstream Casino Resort, by completing and signing this application form, request a Corporate Credit Card. I acknowledge that I have read and agree to the following:

1. The Corporate Credit Card shall be used for business purposes only and in accordance with the Downstream Development Authority and Downstream Casino Resort Corporate Credit Card Policy and the terms of the Corporate Credit Agreement provided with the card.
2. All information provided in connection with this Application is correct.
3. I am personally liable for and shall pay for all personal or unapproved charges, fees and finance charges made on the Corporate Credit Card Account. I will submit all billing disputes to the Corporate Credit Card company and Accounts Payable directly.
4. Upon termination, I will return the Corporate Credit Card to Downstream Development Authority or Downstream Casino Resort.
5. I have received and accepted a copy of the Downstream Development Authority and Downstream Casino Resort Corporate Credit Card Usage, Policy No. 6320.06.
6. I understand and accept the terms of the Downstream Development Authority and Downstream Casino Resort Corporate Credit Card Program and agree to abide by the Terms and Conditions as stated.
7. Downstream Development Authority or Downstream Casino Resort may change or cancel, at any time and for any reason, my Corporate Credit Card terms, benefits and account.
8. My acceptance or use of the Corporate Credit Card constitutes agreement to the terms and conditions of the Corporate Credit Agreement and any additional terms that will accompany the Corporate Credit Card.

Employee Signature _____ Date _____

Department Director _____ Date _____

The undersigned Authorized Officer authorizes Downstream Development Authority or Downstream Casino Resort to issue to the above named employee a Corporate Credit Card to use for Downstream Development Authority or Downstream Casino Resort business expenses.

Approval Limit (\$): _____ ☐ Travel and Entertainment Card
☐ Purchasing Card

Chief Financial Officer (CFO) _____ Date _____

General Manager _____ Date _____

Ethics/Conflict of Interest	Policy No: 6100.01.01	Issue Date: Draft
PURPOSE: Establish a policy regarding ethical conduct and avoidance of conflict of interest.		

DCR Compliance – ITEM Tracking	Date
Issue Date	Draft
Compliance Review	6/25/2009
QTGA Submission	9/16/2009
QTGA Return	11/6/2009
Compliance Review/Revisions	11/25/2009
Submitted to QTGA for Final Submission	12/11/2009
QTGA Return	12/21/2009
Compliance Review	03/3/2010
QTGA Submission	03/3/2010
QTGA Return	3/11/2010
Compliance Review	3/30/2010
Compliance Review	9/20/2010
QTGA Submission	9/23/2010
QTGA Return	9/30/2010
Compliance Review	10/7/2010
QTGA Submission	10/12/2010
QTGA Return	12/9/2010
Compliance Review	1/12/2011
QTGA Submission	1/27/2011
QTGA Return	2/11/2011
Compliance Review	2/18/2011
QTGA Submission	2/22/2011
QTGA Return	3/25/2011
Compliance Review	4/8/2011, 7/18/2011
QTGA Submission	7/22/2011
QTGA Return	8/19/2011
Compliance Review	8/26/2011, 9/27/2011
QTGA Submission	9/29/2011
GM Approval	Pending
QTGA Final Approval	Pending
DDA Final Approval	Pending

PURPOSE

1. All officers, Team Members, Directors, contractors and agents of the Downstream Development Authority (DDA) and Downstream Casino Resort (DCR) are responsible for maintaining the good name and reputation of the DDA, DCR, and Quapaw Tribe by acting at all times in accordance with this policy and creating an atmosphere of ethical behavior that will not tolerate fraud, theft, nepotism, or malfeasance.

2. All applicable laws and regulations must be obeyed in the execution of DDA and DCR business and no gifts, gratuities, or other benefits should be received or given that may impair judgment in business decisions. Procurement and other applicable contracts for services shall be conducted in accordance with Quapaw Code of Regulations Title 5, Chapter 4, Part 25, Subpart I, Ethics in Public Contracting (pg. 14).

POLICY

1. This policy is to provide guidance to DDA/DCR Team Members related to ethical conduct and conflict of interest avoidance. This policy helps maintain the complete confidence of patrons, Team Members, regulators, shareholders, vendors, and the public at large.
2. Additional information can be found in DCR's Team Member Handbook. Failure to comply with those standards or this policy is grounds for corrective action, up to and including termination.
3. DCR shall have an Ethics Committee that is responsible for addressing violations or concerns with this policy. The Ethics Committee shall comprise of the General Manager, Assistant General Manager, CFO, and Compliance Officer.

CONFLICT OF INTEREST

1. The DDA and/or DCR have a zero tolerance policy for failure to disclose any actual or potential conflict of interest and will not permit any DDA/DCR Team Member or their relatives the opportunity to personally benefit at the expense of DDA and/or DCR. A conflict of interest occurs when a Team Member's private interests or benefits, or the interests or benefits of any individual or entity of which the Team Member is in any way connected with, interferes or conflicts with (or appears to interfere or conflict with) the interests or benefits of the DCR and/or DDA.
2. All DDA/DCR Team Members engaged in a decision-making process are expected to be free of interests or relationships that are actually or potentially in conflict with the interest of DDA and/or DCR. Any situation that creates or appears to create a conflict of interest between personal interest and the interest of DDA/DCR should be avoided.

DISCLOSURE OF POTENTIAL OR ACTUAL CONFLICTS OF INTEREST

1. The perception of a conflict of interest can be very damaging to the reputation of DDA/DCR Team Members and to the DDA/DCR. It is therefore the responsibility of each Team Member to disclose any relationship that might be perceived as a conflict of interest upon initial employment or immediately when the relationship arises during employment.
2. Reports describing the potential or actual conflict of interest shall be in writing to the DCR Compliance Department, CFO or Assistant General Manager. The Compliance Department shall take appropriate steps to resolve potential conflicts of interest and to clarify circumstances that might involve non-compliance with DDA/DCR policies.

3. Certain sensitive departments may be restricted and held to stricter standards due to the nature of their responsibilities. DDA/DCR Team Members involved may be required to change job responsibilities, terminate pursuit of outside interests, or otherwise remove themselves from a situation to remedy the conflict.
4. All DDA/DCR Team Members will be asked to complete a Conflict of Interest Questionnaire (Pg. 10-11) to ensure any relationship that might be perceived as a conflict of interest is reported. Failure to disclose any personal interests may result in corrective action up to and including termination. If Team Members are unsure whether a situation represents a potential conflict, they should consult with the DCR Compliance Department.
5. It is virtually impossible to present an all-inclusive list of interests, activities, associations, transactions, or situation which constitutes a conflict of interest. It is the DDA/DCR Team Members' responsibility to disclose any potential situation for review by the DCR Compliance Department.

RELATIONSHIPS WITH VENDORS

1. "Vendor" includes not only vendors (current and/or potential) providing services and material to DDA or DCR, but also consultants, financial institutions, advisors, and any person or institution which does business with the DDA or DCR.
2. All DDA/DCR purchasing and contractual commitment decisions shall be made based on the best value received by DDA/DCR and comply with purchasing and contract processes. Verbal commitments are prohibited, except as authorized in accordance with the Purchasing Procurement Policy (#6330.10).
3. DDA/DCR's purchasing and contracting process includes obtaining competitive bids, verifying quality and service claims, and entering agreements in writing.
4. Personal, family and/or financial relationships may make it difficult to make objective decisions. DDA/DCR's policy is that DDA/DCR Team Members will not do business on behalf of DDA/DCR with a close personal friend or relative. The term "relative" includes individuals related to a Team Member by blood, marriage or adoption, and relationships that involve cohabitation, romantic relationships or Team Member dating. Any exceptions to this general prohibition shall be reported in writing on a Conflict of Interest Questionnaire (pg. 10-11) and approved by the DCR Compliance Department.
5. Any DDA/DCR Team Member who has a relationship with or has a relative who has a relationship with a Vendor or potential Vendor shall disclose this relationship to the DCR Compliance Department. DDA/DCR Team Members are prohibited from participating in purchasing or contracting decisions in which their relative, spouse, child, or other member of their household has any financial or other personal interest.
6. No DDA/DCR Team Member, representative, or agent shall accept gifts, favors, services, entertainment, or other forms of gratuities of other than a token or nominal value (value

of \$100 or less per item) from any individual, business entity, or current/potential vendor. Such items may impair judgment in the selection of a Vendor. Team Members shall report all gifts received to DCR's Compliance Department for tracking purposes.

7. Bribes, kickbacks, loans, unauthorized discounts or acceptance of travel, unrelated entertainment tickets, or payment of conference costs are prohibited. All other gifts and favors in excess of the foregoing amount shall be reported immediately to DCR's Assistant General Manager, Compliance Department, or CFO.
8. Any DDA/DCR Team Member shall disclose and recuse him or herself from the decision making process if they own stock, are employed by, or serve as a partner, director, consultant, officer, or agent for any vendor that has or is trying to obtain a contract with DDA or DCR.

OUTSIDE EMPLOYMENT

1. Employment outside DDA or DCR is permitted only in limited circumstances when such employment does not interfere with Team Members' abilities to fulfill their obligations to DDA/DCR. However, DDA/DCR Team Members are prohibited from engaging in outside employment in any business or entity that competes with or provides services to DDA/DCR.
2. DDA/DCR Team Members shall notify the Human Resources Department in writing of their intention to engage in employment outside the company. The Team Member will fill out a Notification for Outside Employment Form and provide it to Human Resources (pg. 13). The department manager must approve the request prior to acceptance of any outside employment. If approved, the Team Member shall notify the Human Resources Department of any change to employment, such as a position change that may impact prior approval.
3. Management should consult with a member of the DCR Compliance Department if they are uncertain if an employment activity creates a conflict of interest.

FAMILY MEMBERS AND CLOSE PERSONAL RELATIONSHIPS

1. The Employment of Relatives Policy related to nepotism defines a relative as one who is related to another by blood, marriage or adoption or relationships that involve cohabitation, romantic relationships or Team Member dating.
2. These relationships may be considered a conflict of interest due to standards of internal control. Any such relationship with another Team Member, Vendor, or business associate shall be disclosed to Human Resources and the Compliance Department. The situations will be evaluated on a case-by-case basis.

GIFTS

1. Gifts are items or services of value which are given or received to/from any outside party but do not include the following:
 - a. Reasonable business meals or other forms of entertainment, such as golf play, that occur strictly for business purposes, are not extravagant, are not excessive in number, and which the DDA/DCR Team Member could reciprocate under normal expense account procedures. The Team Member's Department Manager or above shall be the authority for approval.
 - b. Items of minimal value given in connection with promotions, safety or retirement awards, or recognition of service (example: pens, hats, etc.).
 - c. Contributions or donations to a recognized charitable non-profit organization (See Donations Policy #6100.04).
 - d. Items or services with a value of \$100 per gift item from a current/potential vendor. This will be tracked by DCR's Compliance Department.
2. Business gifts and related entertainment are courtesies used to build understanding and goodwill among business partners. The problem arises when they begin to compromise or appear to compromise our ability to make objective or fair business decisions. For this reason, no DDA/DCR Team Member or member of his or her immediate family shall solicit, offer, or accept from an actual or prospective customer or vendor, any compensation, loan (except from an established financial institution on the same basis as other customers), gift, entertainment, or other favors which are of more than token value (\$100 per item) or which the Team Member would not normally be in a position to reciprocate under normal expense account procedures. Team Members shall disclose all business gifts received from Vendors to DCR's Compliance Department for tracking purposes.
3. Under no circumstances should a gift or entertainment be accepted which would influence or appear to impair a DDA/DCR Team Members' judgment.
4. DDA/DCR Team Members have the responsibility to exercise a high level of ethics and propriety in conducting business. Gifts valued at, or perceived to have a retail value of, greater than \$100 would not be considered nominal/token.
5. Accepting travel or extended guest status is not appropriate and prohibited. If DDA/DCR Management deems because of business benefits to the company, that there is a business reason to travel, incur reasonable lodging expenses, or attend an event, it shall document the business justification and DDA/DCR will incur any and all costs related to attendance of the event, including travel, lodging, meals, etc. Such business justification should be submitted through the normal expense reporting process and approved by the Team Member's department executive.

6. Any DDA/DCR Team Member who receives, or whose family member receives, an unsolicited gift, prohibited by these guidelines, should report it immediately to the DCR Compliance Department or CFO and return it, explaining that DDA/DCR policy prohibits them from accepting the gift. In case of perishable gifts, the Team Member may give it to a non-profit charitable organization. In some cases, a gift may be offered by a patron of another culture. If refusal of such a gift is perceived as offensive, the gift may be accepted by the DDA/DCR on behalf of the company, not by or for a specific individual.
7. Any exceptions to this policy must have written approval from the DCR Team Member's Manager with documented justification submitted, before acceptance, to the DCR Compliance Department. The DDA must approve any exceptions related to the General Manager. Exceptions related to DDA members shall require a majority vote of the Quapaw Tribal Business Committee (QTBC) for approval and include the minutes from the majority vote of the QTBC for such approval.

COMPLIANCE WITH LAWS AND REGULATIONS

1. Each DDA/DCR Team Member is responsible for complying with all applicable laws and regulations affecting DDA/DCR. When dealing with public or government officials, Team Members must adhere to the highest ethical standards.

DISCLOSURE OF COMPANY INFORMATION

1. It is important to protect the privacy of our DDA/DCR Team Members, customers, business relationships, company strategies, and proprietary information. No DDA/DCR Team Member shall use non-public information gained through the course of DDA/DCR activities for their personal benefit or the benefit of another person. Team Members may only share such information with others to the extent necessary for them to fulfill their obligations to DDA/DCR. Any inappropriate comment that breaches a confidentiality agreement with a business partner or other party is serious and may result in corrective action up to and including termination.
2. All information for external parties or media shall be presented to the General Manager for approval. Information for regulatory audits or reviews may be released by the CFO. Information for investigation purposes may be released only by the DDA, Director of Security, or Director of Surveillance.
3. All DDA/DCR Team Members will sign a Confidentiality Agreement (pg. 15) in consideration of their employment and as an extended condition for the continuation of their employment with DDA/DCR.
4. It is DDA/DCR policy for all Team Members to fully cooperate with all authorized inspections, investigations, examinations, and inquiries. In the event a Team Member is contacted by a federal or state government representative or other agency for information pertaining to DDA/DCR, that Team Member should immediately refer them

to the General Manager who is responsible for meeting such requests. Media requests should be referred to the DDA/DCR Public Relations Manager. Team Members are not authorized to speak to the media, including but not limited to newspapers, magazines, TV shows, and internet blogs, without explicit authorization from the DDA/DCR Public Relations Manager.

BOOKS AND ACCOUNTS

1. All DCR payments and other transactions shall be properly authorized, fully documented, and accurately and completely recorded on company books and records, in accordance with governing accounting principles, established policy and procedures, and internal control practices.
2. Financial statements must accurately and fairly reflect all transactions. No DDA/DCR Team Member shall falsely report transactions or fail to report the existence of false transactions in the accounting records in accordance with regulatory guidance. DDA/DCR Team Members certifying the correctness of records, including vouchers, purchase requisitions, or invoices should have reasonable knowledge that the information is correct, valid and properly documented.
3. DDA/DCR Team Members are personally accountable for all funds over which they have control. DDA/DCR Team Members are expected to handle DCR funds with the highest integrity and ensure all transactions are executed in accordance with DDA/DCR policies and procedures, applicable regulations, and management authorization.

USE OF COMPANY ASSETS

1. No undisclosed or unrecorded funds shall be used for any purpose, or be placed in any personal account. No payment on behalf of the DDA/DCR shall be made with the understanding that it will be used for some purpose other than that stated.
2. Assets are to be used for DCR business only, unless otherwise allowed by corporate policy. The disposal of assets must comply with DDA/DCR's property management policy. (See Fixed Asset Control, policy #6320.17 for additional information.)
3. Complimentary Services and Items ("comps") are assets of the DDA/DCR and misuse of them will be considered a violation of this policy. (See Granting of Complimentary Goods and Services, policy #5000.01)
4. The absence of a specific guideline, practice, or instruction covering a particular situation does not relieve a DCR Team Member from exercising the highest ethical standards.
5. Enabling or encouraging a problem gamer will be considered an ethics violation.

PROCEDURE

1. The DCR Compliance Department, in conjunction with the Director of Human Resources, will administer Conflict of Interest Statements, audit the ethics program annually, receive DDA/DCR notifications, and provide advice on controls/conflicts as requested by the DDA/DCR. All documentation shall be made available to the Quapaw Tribal Gaming Agency (QTGA) upon request.
2. If any DDA/DCR Team Member knows of a violation or is asked to violate the Ethics/Conflict of Interest Policy, he or she shall immediately report it to the DCR Compliance Department. Such reports will be received in the strictest confidence. If a DDA/DCR Team Member is unclear as to whether an activity violates the policy, the Team Member should seek interpretation from the DCR Compliance Department. Requests will normally be responded to within 72 hours. There will be no reprisal against a Team Member because he or she, in good faith, reported a violation or suspected violation. Ethics inquiries will be handled by DCR Team Members as follows:
 - a. HR – Assistant General Manager
 - b. Risk/Safety – Risk Manager
 - c. Threats/Crimes – Director of Security
 - d. Financial Reporting/Theft – CFO
 - e. Directors or above inquiries/allegations – General Manager or DDA
 - f. Calls or emails to the Fraud, Waste and Abuse hotline or received by email will be distributed for resolution as outlined above in #2a-2e. (See Ethicspoint Inquiry, policy #6100.02 for additional information on the hotline.)
 - g. If the Team Member believes it is inappropriate to contact the named department head because that individual might have a possible conflict of interest or involvement in the activity for which advice is sought, the Team Member may contact the DCR Compliance Department or CFO.
3. All new DDA/DCR Team Members will sign a Confidentiality Agreement (pg. 15) and complete a “Conflict of Interest Questionnaire” (Pg. 10-11) in consideration of their employment and as an extended condition for the continuation of their employment with DCR/DDA. All DDA/DCR Team Members will also sign an Ethics/Conflicts of Interest Acknowledgment Form (pg. 12) that acknowledges the Team Member has received a copy of the current DCR Ethics/Conflicts of Interest Policy and that the policy has been read and understood by the Team Member.
4. The DCR Compliance Department will annually secure documentation from directors, executives, managers, and other appropriate Team Members attesting they have read the

Ethics/Conflict of Interest Policy and disclosed any potential violations for confidential review by the committee.

5. The DCR Compliance Department will send a letter to all active vendors each year conveying DDA/DCR's policy related to acceptance of gifts and vendor relationships.
6. Any exceptions to this policy shall have written approval from the General Manager with documented justification submitted before acceptance by the DDA/DCR. The DDA must approve any exceptions related to the General Manager. Any exceptions related to any member of the DDA shall require written approval by a majority vote of attending members of the Quapaw Tribal Business Committee. Please send requests well enough in advance to allow 72 hours for a response. Policy exceptions are available to the Tribal Gaming Agency (QTGA) upon request.

REPORTING VIOLATIONS

1. All DDA/DCR Team Members are responsible for compliance with these guidelines. In the area of ethics, legality, and propriety, all DDA/DCR Team Members have an obligation to DCR which transcends normal reporting relationships. DDA/DCR Team Members should be alert to possible violations of the ethics policy and are encouraged to report violations to the DCR Compliance Department promptly.
2. DDA/DCR Team Members may report possible violations to EthicsPoint Helpline at 1-866-291-1631. Violations may also be reported on the hotline website at www.ethicspoint.com.
3. Whenever possible, DDA/DCR will keep confidential the identity of anyone reporting a possible violation. Reprisal against any DDA/DCR Team Member who has, in good faith, reported a violation or suspected violation is strictly prohibited.

Instructions for the Conflicts of Interest Questionnaire

Pursuant to Downstream Development Authority (DDA), Policy #6100.01.01 (Ethics/Conflict of Interest), all DDA/Downstream Casino Resort (DCR) Team Members are expected to be free of interests or relationships that are actually or potentially in conflict with the interest of DDA, DCR, or the Quapaw Tribe of Oklahoma. There is a zero tolerance policy for failure to disclose any actual or potential conflict of interest or personal benefit at the expense of the DDA, DCR, or Quapaw Tribe.

It is DDA/DCR policy to not conduct business on behalf of the company with a close personal friend or relative. Any exceptions must be reported in writing on a Statement of Compliance and Conflict of Interest Questionnaire and approved by DCR's Compliance Department. DDA/DCR Team members may be required to complete the form annually to ensure any relationship that might be perceived as a conflict of interest is reported.

Examples of Potential Conflicts of Interest

A conflict of interest may exist, for example, if a DDA/DCR Team Member is considered to have a relationship with another party if:

1. The other party is a family member related by blood or marriage, including a spouse, parent, sibling, child, stepchild, grandparent, grandchild, great grandchild, in-law, or domestic partner.
2. The other party is an entity in which the DDA/DCR Team Member has a material financial interest.
3. The DDA/DCR Team Member is an officer, director, trustee, partner, or has equity ownership in other party.
4. The DDA/DCR Team Member has a contractual relationship or is an employee of the other party.
5. The DDA/DCR Team Member has a close personal relationship with the other party as defined in this policy (cohabitation, dating, or romantic relationship).

Failure to disclose any personal interests as described above may result in corrective action up to and including termination. If DDA/DCR Team Members are unsure of whether a situation represents a potential conflict, they should consult with the DCR Compliance Department or CFO.

Downstream Development Authority/Downstream Casino Resort

Conflicts of Interest Questionnaire

To the best of my knowledge and belief, except as disclosed below, neither I nor any family member related by blood or marriage (including spouse, parent, sibling, child, stepchild, grandparent, grandchild, great grandchild, in-law, or domestic partner) have any ownership, business relationships, or involvement in activities that may represent conflicts of interest, as defined or explained in DDA/DCR Policy #6100.01. In addition, I have no close personal relationship (cohabitation, dating, or romantic relationship) with any vendor or other DDA/DCR Team Member except as disclosed below.

To the best of my knowledge, the following financial interests or other arrangements may create a conflict of interest:

- 1. _____
- 2. _____
- 3. _____
- 4. _____
- 5. _____

I agree to notify the DCR Compliance Department of any additional circumstances which develop that may constitute a conflict of interest.

Dated this _____ day of _____, _____.

Signature

Name Printed

Acknowledged Receipt By:

DCR Compliance Department

Date



ETHICS/CONFLICTS OF INTEREST ACKNOWLEDGMENT

As a Team Member of Downstream Casino Resort (DCR)/Downstream Development Authority (DDA), I acknowledge and am aware that DCR has a written Ethics/Conflict of Interest Policy and Procedure and that a condition of my employment is to be familiar with this policy, including any changes that may be communicated and to comply with it at all times. I understand that under this policy I am obligated:

1. Not to accept or offer anything of more than a nominal value (\$100) that might impair my judgment or the judgment of others with respect to vendor selection.
2. Not to transact business for DCR with entities owned or influenced by any relatives.
3. Not to do business with individuals, firms or other companies with whom I have dealings on behalf of DCR/DDA, except for routine consumer activities or routine banking transactions at generally available rates.
4. Not to give or receive gifts or entertainment of more than a nominal value that is not customary in conducting business or otherwise may create a conflict of interest.
5. Not to make payment with company funds or conduct other transactions that is not properly authorized or is not properly documented in the company's books and records.
6. Not to establish or maintain any undisclosed or unrecorded corporate funds.
7. Not to disclose proprietary or confidential information without proper authorization to any non-affiliated person, firm or entity.
8. Not to use proprietary or confidential information for personal gain or profit for relatives or myself.
9. To avoid creating any appearance of a conflict of interest, and if any circumstances arise as a result of my activities at DCR/DDA, I agree to immediately inform the DCR Compliance Department, CFO, or Director of Human Resources and request clarification.
10. To make full written disclosure of any conflict that arises during my employment.
11. To notify a member of the DCR Compliance Department if I become aware of any activity of any other Team Member that has the appearance of violating the DCR/DDA Ethics/Conflict of Interest Policy and Procedure, and to cooperate in any investigation of that activity.
12. To report any outside employment activities that have not been disclosed or approved by the Ethics Committee.

I acknowledge that I have received a copy of the current DCR/DDA Ethics/Conflict of Interest Policy and Procedure. I have read and understand its contents.

Signature of Team Member:	Printed name of Team Member:
Team Member badge number:	Date:

Instructions for Notification of Outside Employment

Pursuant to Downstream Development Authority (DDA) Downstream Casino Resort (DCR), Policy #6100.01 (Ethics/Conflict of Interest), employment outside the company is permitted only in limited circumstances when such employment does not interfere with Team Member's abilities to fulfill their obligations to DDA/DCR. However, DDA/DCR Team Members are prohibited from engaging in outside employment in any business that competes with or provides services to DDA/DCR.

Team Members shall notify the Human Resources Department in writing of their intention to engage in employment outside the company. The department manager must approve the request prior to acceptance of any outside employment. If approved, the Team Member shall notify the Human Resources Department of any change to employment, such as a position change that may impact prior approval.

Team Member/Badge Number _____

DCR/DDA Position _____

Outside Employment Name _____

Position Title _____

Duties _____

I agree to notify the Human Resources Department of any change to such employment, such as a position change that may impact prior approval.

Dated this _____ day of _____, _____.

Signature

Acknowledged Receipt By:

Human Resources Department

____ Approved ____ Denied

Date

(including cancellation of contracts and assessment of penalties) to ensure compliance.

SUBPART 9. ETHICS IN PUBLIC CONTRACTING

§ 2508.1 General. The Quapaw Tribe shall adhere to the following code of conduct, consistent with applicable Tribal, or Local law, and shall comply with the limitations imposed by the Annual Contributions Contract (Part Two, Section 515).

§ 2508.2 Conflict of Interest. No employee, officer or agent of the Quapaw Tribe shall participate directly or indirectly in the selection or in the award or administration of any contract if a conflict, real or apparent, would be involved. Such conflict would arise when a financial or other interest in a firm selected for award is held by:

- (a) An employee, officer or agent involved in making the award.
- (b) His/her relative. (Relative is defined as father, mother, son, daughter, brother, sister, husband or wife).
- (c) His/her partner; or,
- (d) An organization which employs, is negotiating to employ, or has an arrangement concerning prospective employment of any of the above.

§ 2508.3 Gratuities, Kickbacks, and Use of Confidential Information. Quapaw Tribal officers, employees or agents shall not solicit or accept gratuities, favors, or anything of monetary value from contractors, potential contractors, or parties to subcontracts, and shall not knowingly use confidential information for actual or anticipated personal gain.

§ 2508.4 Prohibition Against Contingent Fees. Contractors shall not retain a person to solicit or secure a Quapaw Tribal contract for a commission, percentage, brokerage, or contingent fee, except for bona fide employees.

**Downstream Casino Resort Employee
Acknowledgment Form and Consent to Tribal Jurisdiction**

As a condition for employment for the Downstream Casino Resort and the Quapaw Tribe of Oklahoma each employee makes the following express acknowledgment and consent:

Confidentiality Agreement

All employees are prohibited from disclosing to anyone outside of the Company, indirectly or directly, any information about the Company which has not been shared by the Company with the general public. This type of disclosure includes participation in internet chat rooms or message boards. Exceptions to this rule include disclosures which are authorized by the Quapaw Tribal Gaming Authority or authorized by the law. Confidential information includes, but is not limited to:

- Enterprise financial data
- Business Plans and strategies
- Organizational charts, salary structures, policy and procedures manuals
- Personnel information
- Guest, vendor or related information

If you have a question about whether information is confidential, you should consult with your supervisor. Any failure to comply with this policy should be communicated to HR, and may result in immediate Separation of Employment. All managerial, supervisory, and selected positions are required to comply.

Employees are prohibited from violating guest/employee privacy by disclosing privileged information. This privileged information includes but is not limited to a guest's gaming play frequency of visiting the property, buy-in amounts, win/loss results or any other record of their play or personal information. This information must not be shared with anyone other than the guest or a co-worker who clearly has a business reason for needing to know. This prohibits disclosing information to the guest's family members, friends, or business associates.

By signing below, I give my consent to and agree to abide by all of the policies of the Downstream Casino Resort relating to maintaining confidential information. I agree that this confidentiality agreement will survive my resignation or termination and will continue in full force and effect thereafter.

Employee's Signature

Date Signed

Print Name

Witness

Date Signed

Revised 04/04/08

EXECUTIVE CHARGE POLICY	Policy No: 6000.02.01	Issue Date: DRAFT
PURPOSE: To establish a policy for executive charges made by certain defined Team Members within Downstream Development Authority and Downstream Casino Resort.		

DCR Compliance – ITEM Tracking	Date
Issue Date	DRAFT
Compliance Review	11/23/2010
QTGA Submission	12/2/2010
QTGA Return	12/3/2010
Compliance Review	12/8/2010
QTGA Submission	1/6/2011
QTGA Return	1/10/2011
Compliance Review	1/27/2011
QTGA Submission	1/27/2011
QTGA Return	2/11/2011
Compliance Review	2/18/2011
QTGA Submission	2/22/2011
GM Approval	Pending
QTGA Final Approval	Pending
DDA Final Approval	Pending

POLICY

1. Executive charges are not subject to the issuance and reporting requirements noted in the Complimentary Services Policy (#5000.01.01) but subject to departmental unit operating expenditures on the company financial statement.
2. All executive charges shall be reported in the monthly financial statement package as operating expenditures and made available for the Quapaw Tribal Gaming Agency (QTGA) review upon request.
3. There is no dollar threshold limitation established for Downstream Development Authority (DDA) or Downstream Casino Resort (DCR) Team Members that are approved to incur executive charges. However, the General Manager shall review the executive charges incurred each month to ensure they are reasonable, appropriate, and not in excess. Tips included on executive charges shall not exceed 20% of the bill before sales tax or the excess shall be the personal responsibility of the Executive incurring the charge.

DEFINITION

1. An Executive Charge is an administrative charge used under the approved departmental budget of the DCR to document the use of services or items by approved DDA/DCR Team Members of DCR. A list of DDA/DCR Team Member positions that have been issued the authority to incur executive charges is identified on page 3. Budgets are subject to review by QTGA.
2. Examples of an executive charge are:
 - a. Reasonable business meals and beverages;
 - b. Vendor meals and beverages;
 - c. Internal team meetings or events;
 - d. Hotel stays for vendors or other Casino related business purposes.

Issuance and Documentation

1. Food, Beverage, and Retail
 - a. The DDA/DCR executive will document each transaction, including but not limited to names of all attendees, casino related revenue generating business purpose and will sign including badge number each receipt noting acceptance and request it be posted to their approved Generic Authorization (GA) account.
2. Hotel and Resort
 - a. The DDA/DCR executive will email a reservation request to the Executive Administrative Assistant to the DCR General Manager so that the request can be forwarded to the General Manager for review and approval. Once approved, the Executive Administrative Assistant to the DCR General Manager will complete the reservation and forward the reservation confirmation numbers to the issuing authorized DDA/DCR executive.
3. Box Office
 - a. The DDA/DCR executive will request sporting event/concert tickets through the DCR General Manager. If approved, sporting event/concert tickets will be issued from the executive block for the event and logged by the Marketing Coordinator facilitating the event.

Executive Charges Matrix												
	Hotel		Retail		Food		Bars		Box Office		Q-Play	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
MGR - Managers												
Player Account	X		X		X			X	X		X	
Admin. Account		X	X		X			X		X	X	
PD - Player Development												
Player Account	X		X		X			X	X		X	
Admin. Account	X			X	X			X		X	X	
Sales, Bus Marketing												
Player Account		X		X		X		X		X		X
Admin. Account	X		X		X			X		X		X
Directors												
Player Account	X		X		X			X	X		X	
Admin. Account		X		X	X			X		X	X	
VP's												
Player Account	X		X		X			X	X		X	
Admin. Account	X			X	X			X		X	X	
General Manager												
Player Account	X		X		X		X		X		X	
Admin. Account	X		X		X		X		X		X	
DDA												
Player Account	X		X		X		X		X		X	
Admin. Account	X		X		X		X		X		X	
Approved Positions												
DDA Members	DDA		Director of Food and Beverage				Director		Sales Manager		Sales	
Executive Office Manager	DDA		Director of Hotel Operations				Director		Bus Marketing Manager		Sales	
General Manager	GM		Director of Marketing				Director		EGM Shift Manager		MGR	
Executive Assistant to the GM	GM		Player Development Manager				PD		Manager on Duty		MGR	
Sr. VP Resort Operations	VP		Executive Casino Host				PD		Food Managers		MGR	
Chief Financial Officer	VP		Casino Host				PD		Bar Managers		MGR	

Granting of Complimentary Services and Items	Policy No: 5000.01.01	Issue Date: 6/1/2008 Revised Date: 8/2/2011
PURPOSE: To establish policy and procedures for the granting of complimentary services.		

DCR Compliance – ITEM Tracking	Date
Issue Date	6/1/2008
Compliance Review	10/30/2009
DDA Review	10/30/2009
Compliance Revisions	11/24/2009
QTGA Submission	12/2/2009
QTGA Return	12/17/2009
Compliance Review	12/28/2009
QTGA Submission	12/31/2009
QTGA Return	1/21/2010
Compliance Review	4/27/2010
QTGA Submission	5/10/2010
QTGA Return	5/13/2010
Compliance Review	6/9/2010
QTGA Submission	6/10/2010
QTGA Return	6/25/2010
Compliance Review	9/13/2010
QTGA Submission	9/30/2010
QTGA Return	10/12/2010
Compliance Review	11/1/2010
QTGA Submission	11/4/2010
QTGA Return	12/3/2010
Compliance Review	12/8/2010
QTGA Submission	1/11/2011
QTGA Return	1/27/2011
Compliance Review	2/21/2011
QTGA Submission	2/22/2011
QTGA Return	3/25/2011
Compliance Review	4/7/2011, 4/22/2011, 8/2/2011
Compliance Review	9/27/2011
QTGA Submission	9/30/2011
GM Approval	Pending
QTGA Final Approval	Pending
DDA Final Approval	Pending

PURPOSE

The purpose of this document is to establish general guidance for the use of Complimentary Services and set forth internal control standards that ensure day to day ongoing compliance with the requirements of the National Indian Gaming Commission Minimum Internal Control Standards, Quapaw Tribal Gaming Agency (QTGA) Tribal Internal Control Standards, and Downstream Development Authority (DDA)/Downstream Casino Resort's (DCR) Internal Control Standards. DDA/DCR's Complimentary Services policy may be amended in the future to remain in compliance with regulatory changes or due to natural evolution which experience brings.

All DDA/DCR Team Members granted Complimentary Service issuance authority will be required to complete the Complimentary Services Program Training class prior to being granted such authority, and at least annually thereafter. Proof of completion shall be documented in each DDA/DCR Team Member's personnel file and shall be available to QTGA for review upon request.

COMPLIMENTARY SERVICES COMMITTEE

1. The Complimentary Services Committee is responsible for overall development and implementation of the patron reinvestment program for DCR. The responsibilities of the Complimentary Services Committee are as follows:
 - a. Keep current on the Internal Control requirements;
 - b. Assure implementation of internal controls designed to ensure compliance with statutory and regulatory requirements;
 - c. Act as liaison with tribal, federal, and state regulatory agencies;
 - d. Review, on an ongoing basis, questions and problems which may arise with implementation of any aspect of the Complimentary Services Program and make changes as deemed necessary by the Complimentary Services Committee;
 - e. Assign a Compliance Officer to oversee the day to day compliance of Complimentary Services;
 - f. Review audit reports and implement changes if deemed necessary; and
 - g. Review any incidents of non-compliance by DDA/DCR Team Members and ensure the system of progressive discipline is enforced.
2. DCR's Complimentary Services Committee is comprised of the following persons:
 - a. Voting Members

- i. General Manager
 - ii. Assistant General Manager
 - iii. CFO
 - iv. Director of Gaming Operations
 - v. Player Development Director
 - vi. Hotel Director
 - b. Advising Members- As Needed
 - i. Cage Manager
 - ii. Income Audit Manager
 - c. Compliance Officer – Informational Position Only
3. The DDA and a member of QTGA have a standing invitation to attend such meetings of the Complimentary Services Committee as he/she deems appropriate in connection with his/her activities.
 4. The Complimentary Services Committee shall meet at least quarterly, or at such other times as the Committee deems necessary. Meetings will be chaired by the CFO, or his/her designee. In order for a quorum to exist, at least two voting members or designees must be present. Meetings typically will be held in the period following a completed quarter (January, April, July, and October).
 5. Minutes shall be taken by the DCR Compliance Officer at each meeting and approved by the Committee at the next meeting. Minutes are to be distributed to all Committee members, QTGA, and to the DCR Compliance Department.
 6. The Complimentary Services Committee shall ensure all DDA/DCR Team Members granted Complimentary Service issuance authority complete the Complimentary Services Program training class prior to being granted issuance, and at least annually thereafter.

POLICY

Complimentary Services or Items Definitions

1. A complimentary service or item (comp) is a service or item provided directly or indirectly by DCR at no cost or a reduced cost to a patron.

2. DDA/DCR Team Members shall not offer or provide any complimentary service, gift, cash or other items of value to any person except as authorized in this policy.
3. Each authorized DDA/DCR Team Member shall, pursuant to the internal controls noted below, prepare and maintain documentation for the authorization, issuance, and tracking of comps, including cash and non-cash gifts issued in the Patron Management System.
4. Nothing herein shall be deemed to require a DDA/DCR Team Member to identify in its authorization, the terms or conditions pursuant to which a comp may be granted, or to obtain QTGA approval of any limits or conditions which may be placed on the authority of DDA/DCR Team Members to approve or issue comps. This is solely at the discretion of the General Manager under the oversight of the DDA.

Comp Authorization Requirements

1. All comps whether system generated or manual, will require the following on approved comp issuance forms and/or electronic medium:
 - a. Authorized issuer's name, signature and badge number;
 - b. Outlet name;
 - c. Actual cash value of the comp;
 - d. Type of comp (i.e. food, beverage, room, etc.);
 - e. Patron name/signature and Q-Club number if applicable;
 - f. Date the comp was issued;
 - g. Comp ID; and
 - h. Comp expiration date.
2. The system generated comps will consist of a minimum of two parts, one copy residing in the system and the other copy given to the patron so that they can provide to the outlet when redeeming the comp.
3. The Information Technology Department will administer the system in accordance with the controls required by the Quapaw Tribal Internal Control Standards and National Indian Gaming Commission's Minimum Internal Control Standards for Information Technology. Each authorized user shall be issued a confidential and unique user name and password. Passwords will be changed every ninety days.

Complimentary Services or Items Issuance, Valuation, and Reporting Requirements

1. DDA/DCR shall not offer or provide any comp, gift, cash, or other item of value to any person except as authorized by this section. All comp balances are recorded in the Patron Management System and comp slips may only be issued to a patron with the available balance earned. The comp rate will be requested by Marketing, reviewed and scored by the CFO, and approved by the General Manager. Available limits of issuance will be outlined in the approved Complementary Services Matrix (pg. 12), maintained by the CFO and approved by the General Manager.
2. The costs of comps shall be recorded as follows:
 - a. A comp provided directly to a patron in the normal course of DCR's business shall be recorded in the Patron Management System or manually on a comp slip from the manual comp book obtained from the Income Audit Department. Comps recorded in the manual comp book shall be entered into the system by the Income Audit Department the following day. The recorded amount shall be based on the full retail price normally charged for such service or item by DCR;
 - b. A comp not offered for sale to patrons in the normal course of DCR's business, but provided directly by DDA/DCR to a patron shall be recorded. The recorded amount shall be based on the actual cost to DCR for providing such service or item;
 - c. A comp not offered for sale to patrons in the normal course of DCR's business, without an expressed direct cost shall be recorded at an amount based upon the fair market value of the comp at the time of issuance;
 - d. A comp provided directly or indirectly to a patron on behalf of DCR by a third party not affiliated with DCR shall be recorded. The recorded amount shall be based on the actual cost to DCR of having the third party provide such service or item;
 - e. A comp provided directly or indirectly to a patron on behalf of DCR by a third party who is affiliated with DCR shall be recorded by DCR in accordance with the provisions of this section as if the affiliated third party were DCR.
3. The Player Development Director shall prepare reports for issued comps, including cash and non-cash gifts that are equal to or exceed \$100 at the end of each month. Reports shall also be prepared for internal or external sporting and concert event comp tickets, hotel rooms, and related expenditures, regardless of their value. The report shall include the following information:
 - a. Name of patron who received the comp and patron's Q-Club card number if applicable;

- b. Name and badge number of authorized issuer of the comp;
 - c. The actual cash value of the comp;
 - d. The type of comp (e.g. food, beverage, room, etc.);
 - e. Date the comp was issued.
4. Excepted from this requirement are the individual names of persons authorizing or receiving:
- a. Each non-cash comp which has a value of less than \$100.00;
 - b. Each comp cash gift which has a value of less than \$100.00; and
5. The CFO or above shall review the monthly reports and provide them to the QTGA by the 15th of each month.
6. Any item or service which is issued to a patron as part of a Table Game or Electronic Gaming Machine (EGM) incentive program shall not be subject to the requirements of this policy because it is considered a game incentive or prize rather than a comp item. To qualify for this exemption, the Table Game or EGM comp incentive program must meet the following conditions:
- a. Must be prepared prior to implementation and be maintained as a Marketing Promotion Submission approved by the DCR Compliance Department and QTGA;
 - b. Open to participation by all members of the public or to a qualified group as identified in the Promotion Submission;
 - c. Each patron in the program is issued incentives in accordance with a predetermined schedule and as a result of the patron's Table Game play or EGM play. The predetermined schedule shall, with regard to incentives, be based on the Promotion Submission as identified and approved by the QTGA and the DCR Compliance Department;
 - d. As to gaming activity, a fixed percentage of the patron's betting volume as reasonably determined from data maintained is used, pursuant to the incentive program. Percentages may differ for different denominations of gaming activity and further by different types of theoretical hold percentages by gaming activity;
 - e. A report is maintained by the Income Audit Department, which is obtained from the Patron Management System and saved on a backup drive for the Finance Department. The report shall identify the name and Q-Club Card number and/or

address and phone number of each patron who receives an incentive as a result of his or her participation in the incentive program, the amount of each incentive and the type of incentive. This information shall be made available to QTGA upon request.

7. Any comp, including a complimentary cash or non-cash gift, issued to a patron as part of a direct mass marketing complimentary program, shall not be included on the monthly complimentary report required by number 3 above unless the complimentary cash or non-cash gift is equal to or exceeds \$100.
8. Notwithstanding any inconsistent provision of this section, DCR shall not permit any Team Member to authorize the issuance of a comp unless the Team Member is key licensed and an authorized issuer of comps.
9. DCR shall not provide to any patron, during any twelve (12) month period, complimentary cash gifts which exceed earned comp balances in the Patron Management System unless given by a Team Member who is licensed and functioning as a Primary Management Official and the authorization is co-signed by a second Team Member licensed and functioning in a separate department as a Primary Management Official as noted and approved in the Comp Authorization Matrix.
10. If DCR purchases a non-cash gift for the direct or indirect benefit of a patron, it shall require the entity from which the gift is purchased to deliver the gift directly to either DCR or the patron. DCR shall also require the entity to pay to DCR directly any refund or cash balance generated by the return or exchange of the gift by the patron or any representative of the patron. The value of the gift shall be documented by a printed receipt. In addition, any gifts equal to or exceeding \$100 must be included in the Income Audit's reports for issued comps pursuant to Section 3a-e of this policy.
11. A written request to issue a cash comp shall be attached to documentation of the cash comp maintained by DCR pursuant to its approved System of Internal Controls. The written request shall include, at a minimum, the following:
 - a. The date of the request;
 - b. The name, Q-Club card number, phone number and verified address of the patron;
 - c. The authorized issuer's name, signature, and badge number;
 - d. Instructions as to the use to which the cash comp is to be credited;
 - e. The signature of the patron.

Procedures for complimentary cash and non-cash gifts

1. No DDA/DCR Team Member shall offer or provide, either directly or indirectly, any comp to any person or his or her guests except in accordance with the QTGA Tribal Internal Control Standards or a comp program and/or promotion as approved.
2. For the purposes of this section, "complimentary cash or non-cash gift" does not refer to any comp which is issued pursuant to the Complimentary Services or Items Issuance, Valuation, and Reporting Requirements section that begins on page 4.
3. Complimentary cash or non-cash gifts shall be limited to a maximum of \$100 and include:
 - a. Travel or walk money payments made for the purpose of enabling a patron to return home;
 - b. EGM tickets/electronic play issued to a patron; provided, however, that tickets/electronic play shall not be offered or provided as a complimentary service or item;
 - c. Cash comps issued to patrons as a result of actual gaming activity;
 - d. Cash comps issued to participants in complimentary programs for invited guests ;
 - e. Match play coupons;
 - f. Progressive wager coupons; and
 - g. Coupons for EGM credits issued pursuant to Promotions Submissions Policy (Policy #6230.04).
4. All comp cash and non-cash gifts that are issued as a manual comp will require a signature of a Supervisor independent of the department issuing the comp.
5. An exception to the maximum \$100 limitation is a comp issued to a patron for reimbursement of cash advance fees.

Player Development Discretionary Comps

1. Discretionary comps are issued to patrons or guests of management with no reduction of points to their Q-Club account.
2. Discretionary comps can only be issued by DCR Team Members within the maximum issuance amounts listed in the Complimentary Services Authorization Matrix and based on the accrued system comp balance.

3. Discretionary comps are intended to be used to foster good will relationships with influential guests or to promote or maintain DCR patrons.
4. Multiple issuances of discretionary comps intended to circumvent authorized limits is strictly prohibited and will subject the DCR Team Member to disciplinary action up to and including termination.
5. All discretionary comps equal to or exceeding \$100 must be documented and reported.

Service Recovery Comps

1. Service Recovery comps are public relations payments made for the purpose of resolving complaints and/or service recovery payments by or disputes with DCR patrons.
2. Service Recovery comps are issued to patrons or guests with no reduction of points or comp balances to the patron or guest.
3. Service Recovery comps can only be issued by authorized DCR Team Members within the maximum issuance amount listed in the Complimentary Services Authorization Matrix.
4. All Service Recovery comps will be system generated and be issued to the patron's Q-Club account with no reduction of points.
5. Service Recovery comps will require written documentation of the patron's name, and telephone number. In the event that a patron does not have a Q-Club account and is offered a service recovery comp, the issuer will use a pre-established departmental house account that has already been established in the system.
6. The following information is required to be input in the system or on manual comp forms for Service Recovery Comps:
 - a. Issuer of the comp; including name, signature, and badge number;
 - b. Date of comp issuance;
 - c. Patron's Q-Club card number;
 - d. Type of good or service provided;
 - e. Supervisory approval from an independent department;
 - f. Value of the comp.

Manual Complimentary Slips

1. In the event of a system malfunction, a manual comp book with comp slips shall be used to issue comps. Manual comp books shall be inventoried by the Income Audit Department and stored in a secured area within the Income Audit Department.
2. All policies relating to designated issuers and limits apply to manual comps. In the event that the system becomes inoperable, manual comp books will be issued from the Income Audit Department to authorized users.
3. When the system becomes operable again, all manual comps shall be entered into the system by the Income Audit Department the following day.
4. The Income Audit Department shall order manual complimentary books using the standard purchasing procedures defined in the Purchasing Policy, #6330.10.
5. All manual complimentary books shall be delivered to the warehouse. All orders of complimentary books shall stipulate delivery must be made to the Income Audit department. A copy of the packing slip must be maintained on file in the Income Audit department.
6. Upon receipt, the Income Audit department shall verify the entire amount of complimentary books received and acknowledge the receipt of books, quantity and date received on the Complimentary Issuance Log (pg.13). A Complimentary Issuance Log shall be maintained in a secure and locked location within the Finance department.
7. Manual comp books, which contain serialized numbers and not currently being used, shall be controlled by the Income Audit department and maintained in a secure locked area.
8. Income Audit shall issue a manual comp book according to the following procedures:
 - a. Check to ensure that the DCR Team Member requesting the manual comp book is authorized to issue comps. (pg. 12)
 - b. Complete the issue information columns on the appropriate Complimentary Issuance Log (pg.13). The issuance log shall contain the following information:
 - i. Manual comp book ticket numbers issued;
 - ii. Date issued;
 - iii. Issuer's name, badge number, and initials;

- iv. Receiver's name, badge number, and initials;
 - v. Date returned;
 - vi. Department and reason for request;
 - vii. Manual comp books shall be issued in sequential order.
9. Manual comp slips shall consist of three parts: patron copy, audit copy, and one copy to be retained in the voucher book. The white copy goes to the patron and the patron provides the comp slip to the applicable outlet for comp redemption. The outlet will maintain the white copy in the day's paperwork and send it to Income Audit for reconciliation. The yellow copy is prepared for the Income Audit Department and is provided in the issuer's end of shift paperwork that is sent to Income Audit. The pink copy is maintained in the comp book and once all the comp slips are filled out in the comp book, they are returned in the Income Audit box.
10. All comps will be tracked individually and reported by Income Audit at year end based on IRS rates and reporting requirements for the individual event.
11. All manual comps will be issued in the Patron Management System by Income Audit on a daily basis.

External Complimentary Services or Items

1. Any externally provided service or item, including but not limited to, travel reimbursement, external food or beverage, external hotel or resort services, and or any other externally provided item must be issued and reported in accordance with this policy. Reporting requirements for external complimentary items are the same as other comps equal to or exceeding \$100.

Complimentary Services Authorization Matrix						
<u>Comp Group</u>	Maximum Daily Point Credit	Maximum Daily Comp Credit	Maximum Free Play	Maximum Daily Coupon Amount	Maximum Single Coupon Amount	Maximum Overdraft
Audit Supervisor	10,000	\$ 500.00	\$ 250.00	10,000	1,000	\$ 10,000.00
Q-Club Manager	50,000	\$ -	\$ 100.00	100,000	2,500	\$ -
Q-Club Supervisor/Lead	50,000	\$ -	\$ 100.00	100,000	2,500	\$ -
Q-Club Rep	-	\$ -	\$ 10.00	100,000	500	\$ -
Comp 100 or Less	1,000	\$ 1,000.00	\$ 1,000.00	1,000	1,000	\$ -
Comp 1000 or Less	100,000	\$ -	\$ -	1,000	1,000	\$ -
Host	-	\$ 1,000.00	\$ 250.00	160	160	\$ 10,000.00
Hotel Desk/Pbx	-	\$ -	\$ -	15,000	400	\$ -
Marketing Manager/Director/Promotions	20,000	\$ -	\$ 500.00	500	500	\$ -
Player Development Manager	-	\$ 10,000.00	\$ 250.00	160	160	\$ 10,000.00
Supervisor	100,000	\$ 200.00	\$ 200.00	200	200	\$ 10.00
Tour and Travel/Bus	500,000	\$ -	\$ 100.00	25,000	250	\$ -
VP of Marketing	100,000	\$ -	\$ -	-	-	\$ -

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