

Downstream Authority of the Quapaw Tribe of Oklahoma Regular Meeting  
February 19, 2015

**Meeting Called to Order:** 10:05 am

<b>ROLL CALL:</b>	John Berrey, Chairman	Present
	Larry Ramsey, Secretary	Present
	Ranny McWatters, Treasurer	Present
	Marilyn Rogers, Member	Absent
	Tamara Reeves, Member	Present

**DECLARATION OF QUORUM:** announced by Larry Ramsey  
Jani/Kathy/Alan

Marketing

- Play and Earn items
  - Free gift – Bluetooth headset – red and black
  - Glasses – spin wheel on kiosk (16 piece set
  - Spice rack – free gift for Oct/Nov
- All American play and earn
  - Tshirt artwork samples presented
  - Sent back for changes
- Key chain for upgrade
  - Several versions reviewed
  - Will look for additional options
- Starter Q Card
  - Welcome card
  - Consensus on color – heirloom red – Valspar

- Artwork

- Rain or shine
  - Several options reviewed
  - Sent back for changes
- Win it Again
  - Several options presented



- Wild Wednesday's
  - Three options reviewed



- Road to Vegas
  - Three options presented
  - Sent back for changes
- Bunny Money
  - Three options presented



- May Promotions
  - Mother's Day play and Earn
    - Bracelet and necklace previously chosen
  - Take the Lead
    - Top 3 winners each week (1 for each card level)
    - On hold for further review
  - May Match Play
    - Mondays and Fridays
  - Magic Carpet
    - May 9
    - Invite only from GM
    - \$300+ ADT
- Roll out the Carpet (April)
  - Earn entries
  - S/W/TH – 50pts -2 entries
  - M/T – 50 pts – 3 entries
  - F/S – 50 pts – 1 entry
  - 500-1500 Lowes gift cards

## Policies

- 6200.17.02 – Q Club rewards program

Motion by DDA Member Tamara Reeves to approve as presented. Seconded by DDA Secretary Larry Ramsey VOTE: JB: yes; RM: yes; LR: yes; MR: yes; TR: yes (5 yes, 0 no, 0 absent) Motion Carries

- 6200.13.02 – Upgrade Items

Motion by DDA Secretary Larry Ramsey to approve as presented. Seconded by DDA Treasurer Ranny Mcwatters VOTE: JB: yes; RM: yes; LR: yes; MR: yes; TR: yes (5 yes, 0 no, 0 absent) Motion Carries

Motion by DDA Treasurer Ranny McWatters to approve as presented. Seconded by DDA Member Marilyn Rogers VOTE: JB: yes; RM: yes; LR: yes; MR: yes; TR: yes (5 yes, 0 no, 0 absent) Motion Carries

- 6200.10.02 – Returned Mail

Motion by DDA Member Marilyn Rogers to approve as presented. Seconded by DDA Member Tamara Reeves VOTE: JB: yes; RM: yes; LR: yes; MR: yes; TR: yes (5 yes, 0 no, 0 absent) Motion Carries

- 6200.07.02 – Merging Accounts

Motion by DDA Member Marilyn Rogers to approve as presented. Seconded by DDA Member Tamara Reeves VOTE: JB: yes; RM: yes; LR: yes; MR: yes; TR: yes (5 yes, 0 no, 0 absent) Motion Carries

- 6200.04.02 – Inventory

Motion by DDA Member Tamara Reeves to approve as presented. Seconded by DDA Secretary Larry Ramsey VOTE: JB: yes; RM: yes; LR: yes; MR: yes; TR: yes (5 yes, 0 no, 0 absent) Motion Carries

- 6200.02.04 – Enrollment procedures

Motion by DDA Secretary Larry Ramsey to approve as presented. Seconded by DDA Treasurer Ranny Mcwatters VOTE: JB: yes; RM: yes; LR: yes; MR: yes; TR: yes (5 yes, 0 no, 0 absent) Motion Carries

- 6200.03.02 – Existing Account Retrieval

Motion by DDA Treasurer Ranny McWatters to approve as presented. Seconded by DDA Member Marilyn Rogers VOTE: JB: yes; RM: yes; LR: yes; MR: yes; TR: yes (5 yes, 0 no, 0 absent) Motion Carries

- 6200.01.02 – Coupon reports

Motion by DDA Member Marilyn Rogers to approve as presented. Seconded by DDA Member Tamara Reeves VOTE: JB: yes; RM: yes; LR: yes; MR: yes; TR: yes (5 yes, 0 no, 0 absent) Motion Carries

- 6240.01.02 – Bus Coupons

Motion by DDA Member Tamara Reeves to approve as presented. Seconded by DDA Secretary Larry Ramsey VOTE: JB: yes; RM: yes; LR: yes; MR: yes; TR: yes (5 yes, 0 no, 0 absent) Motion Carries

- 6320.19.02 – Periodic Reconciliation of General Ledger Accounts

Motion by DDA Secretary Larry Ramsey to approve as presented. Seconded by DDA Treasurer Ranny Mcwatters VOTE: JB: yes; RM: yes; LR: yes; MR: yes; TR: yes (5 yes, 0 no, 0 absent) Motion Carries

- 6320.01.02 – Chart of Accounts

Motion by DDA Treasurer Ranny McWatters to approve as presented. Seconded by DDA Member Marilyn Rogers VOTE: JB: yes; RM: yes; LR: yes; MR: yes; TR: yes (5 yes, 0 no, 0 absent) Motion Carries

- 1500.09.03 – Soft Count Currency Counter Machine

Motion by DDA Member Marilyn Rogers to approve as presented. Seconded by DDA Member Tamara Reeves VOTE: JB: yes; RM: yes; LR: yes; MR: yes; TR: yes (5 yes, 0 no, 0 absent) Motion Carries

Adjourn 12:22 pm

# QUAPAW TRIBAL GAMING AGENCY



DATE RECEIVED	2/20/15
COMMENTS	
REVIEWED BY	OB BM
APPROVED	TENTATIVE
NOT APPROVED	FINAL

## POLICY AND PROCEDURE SUBMISSION

<b>Procedure Name and Number:</b>  Coupons Report  Procedure # 6200.01.02	<b>Department:</b>  Q Club	<b>Submission Date:</b>  2/20/2015
<b>Narrative Description:</b>  <p>To establish procedures for Team Members to generate a report to account for coupons issued to patrons at Downstream Casino Resort.</p> <p>This is a revision to #6200.01.01 to change the policy to a procedure and add specificity to a few documented steps.</p>		<b>DCR/QTGA Tracking:</b>  <p>POLICIES &amp; PROCEDURES DDA APPROVED FEB 19 2015</p>

### DCR Compliance Authorization

Signature: Stephanie Hardy 2551

Date: 2/17/15

### Department Director Authorization

Signature: [Signature] 4783

Date: 2-17-15

### General Manager Authorization

Signature: [Signature] 2298

Date: 2-18-15

### QTGA Authorization

Signature: [Signature]

Date: 2/23/15

<b>Coupons Report</b>	<b>Procedure No:</b> <b>6200.01.02</b>	<b>Effective Date:</b> 3/3/2015
<b>PURPOSE:</b> To establish procedures for Team Members to generate a report to account for coupons issued to patrons at Downstream Casino Resort (DCR).		

<b>DCR Compliance – ITEM Tracking</b>	<b>Date</b>
Effective Date	3/3/2015
Compliance Review	8/13/2010
QTGA Submission	8/16/2010
QTGA Return	9/1/2010
Compliance Review	9/3/2010
QTGA Submission	9/9/2010
GM Approval	9/8/2010
QTGA Final Approval	9/17/2010
DDA Final Approval	9/21/2010
Compliance Revision to #6200.01.01	1/19/2015
QTGA Submission	2/6/2015
QTGA Return	2/12/2015
QTGA Submission	2/20/2015
GM Approval	2/18/2015
QTGA Approval	2/23/2015
DDA Approval	2/19/2015

### **PROCEDURE**

1. Go into Patron Management System.
2. Click on reports.
3. Select coupons.
4. Verify that the date is correct.
5. Select coupon – Description – Check the box for all coupons redeemed that day.
6. Select coupon issuer.
7. Select the name of the Team Member you are running the report on.
8. Click OK - Next - Next - Next - Finish - Print
9. Match physical hard copy coupons with report.

10. Make sure name, badge number and account number is written on each hard copy coupon.
11. Attach envelope of coupons to report and sign report, including badge number.
12. Coupons Detail Report (pg. 3) along with hard copy of coupons are placed in Q-Club Team Member's audit bag and dropped in the Income Audit box at the end of day.

## Downstream Casino Resort

Ver# : 17 ID#: 528

### Coupons Detail

Page: 1 of 2

Reporting Period: 12/18/2009 to 12/18/2009

Coupon Description	Redeem Date	Player	Player ID	Coupon Redeemer	Slots			Tables		
					Coin In	Theo Win	Win	Buy In	Theo Win	Win
12 Days of Christmas Bronze	12/18/2009 01:32:49 PM			Bergquist, Kathleen ()	\$92.50	\$7.42	\$1.90	\$0.00	\$0.00	\$0.00
	12/18/2009 01:34:33 PM			Bergquist, Kathleen ()	\$63.38	\$5.00	\$2.70	\$0.00	\$0.00	\$0.00
	12/18/2009 01:36:08 PM			Bergquist, Kathleen ()	\$309.55	\$21.79	\$5.23	\$0.00	\$0.00	\$0.00
<b>Totals for coupon : 12 Days of Christmas Bronze</b>					<b>\$465.43</b>	<b>\$34.21</b>	<b>\$9.83</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Dates Valid: 12/07/2009 - 12/24/2009					Offered: 250,000					
Percent: 0.00%					Redeemed: 3					

Coupon Description	Redeem Date	Player	Player ID	Coupon Redeemer	Slots			Tables		
					Coin In	Theo Win	Win	Buy In	Theo Win	Win
12 Days of Christmas Silver	12/18/2009 01:31:01 PM			Bergquist, Kathleen ()	\$60.00	\$4.95	(\$93.50)	\$40.00	\$0.58	\$10.00
	12/18/2009 01:31:43 PM			Bergquist, Kathleen ()	\$867.25	\$66.23	\$231.00	\$0.00	\$0.00	\$0.00
<b>Totals for coupon : 12 Days of Christmas Silver</b>					<b>\$927.25</b>	<b>\$71.18</b>	<b>\$137.50</b>	<b>\$40.00</b>	<b>\$0.58</b>	<b>\$10.00</b>
Dates Valid: 12/07/2009 - 12/24/2009					Offered: 10,000					
Percent: 0.02%					Redeemed: 2					

Coupon Description	Redeem Date	Player	Player ID	Coupon Redeemer	Slots			Tables		
					Coin In	Theo Win	Win	Buy In	Theo Win	Win
BUS GROUPS \$20 - #8	12/18/2009 01:32:44 PM			Bergquist, Kathleen ()	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	12/18/2009 01:34:29 PM			Bergquist, Kathleen ()	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	12/18/2009 01:36:02 PM			Bergquist, Kathleen ()	\$1,410.53	\$102.91	\$89.21	\$0.00	\$0.00	\$0.00
	12/18/2009 01:30:47 PM			Bergquist, Kathleen ()	\$49.40	\$6.11	\$1.45	\$0.00	\$0.51	\$0.00
	12/18/2009 01:31:37 PM			Bergquist, Kathleen ()	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Totals for coupon : BUS GROUPS \$20 - #8</b>					<b>\$1,459.93</b>	<b>\$109.02</b>	<b>\$90.66</b>	<b>\$0.00</b>	<b>\$0.51</b>	<b>\$0.00</b>
Dates Valid: 12/18/2009 - 12/18/2009					Offered: 100,000					
Percent: 0.01%					Redeemed: 5					

Coupon Description	Redeem Date	Player	Player ID	Coupon Redeemer	Slots			Tables		
					Coin In	Theo Win	Win	Buy In	Theo Win	Win
Turkey Play and Earn	12/18/2009 11:07:12 AM			Bergquist, Kathleen ()	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Totals for coupon : Turkey Play and Earn</b>					<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Dates Valid: 12/20/2009 - 12/22/2009					Offered: 3,000					
Percent: 0.03%					Redeemed: 1					



# QUAPAW TRIBAL GAMING AGENCY



DATE RECEIVED	2/20/15
COMMENTS	
REVIEWED BY	JLB Bm
APPROVED	TENTATIVE
NOT APPROVED	FINAL

## POLICY AND PROCEDURE SUBMISSION

<b>Procedure Name and Number:</b>  Enrollment Procedures  Procedure # 6200.02.04	<b>Department:</b>  Q Club	<b>Submission Date:</b>  2/20/2015
<b>Narrative Description:</b>  To establish procedures to enroll new members in the Q Club.  This is a revision to #6200.02.03 to change the policy to a procedure and add the ability to accept a Tribal Government issued ID as long as there is a photo and expiration date.		<b>DCR/QTGA Tracking:</b>  <b>POLICIES &amp; PROCEDURES</b> <b>DDA APPROVED</b> <b>FEB 19 2015</b>

### DCR Compliance Authorization

Signature: Stephani Hardy 2551

Date: 2/17/15

### Department Director Authorization

Signature: [Signature] 4785

Date: 2-17-15

### General Manager Authorization

Signature: [Signature] 2298

Date: 2-18-15

### QTGA Authorization

Signature: [Signature]

Date: 2/23/15

<b>Enrollment Procedures</b>	<b>Procedure No:</b> 6200.02.04	<b>Effective Date:</b> 3/3/2015
<b>PURPOSE:</b> To establish procedures to enroll new members into the Q Club.		

<b>DCR Compliance – ITEM Tracking</b>	<b>Date</b>
Effective Date	3/3/2015
Compliance Review	8/11/2010
QTGA Submission	8/16/2010
QTGA Return	9/9/2010
Compliance Review	6/10/2011, 9/23/2011
QTGA Submission	9/29/2011
GM Approval	9/29/2011
QTGA Final Approval	10/21/2011
DDA Final Approval	11/1/2011
Compliance Revisions to #6200.02.01	2/1/2013
QTGA Submission	2/1/2013
QTGA Return	2/5/2013
Compliance Review	2/6/2013
QTGA Submission	2/6/2013
QTGA Submission	2/8/2013
GM Approval	2/8/2013
QTGA Approval	2/8/2013
DDA Approval	2/18/2013
Compliance Revisions to #6200.02.02	3/6/2013
QTGA Submission	3/6/2013
QTGA Return	3/27/2014
QTGA Submission	4/7/2014
GM Approval	4/9/2014
QTGA Approval	4/22/2014
DDA Approval	6/4/2014
Compliance Revision to #6200.02.03	11/24/2014, 1/19/2015
QTGA Submission	2/6/2015
QTGA Return	2/12/2015
QTGA Submission	2/20/2015
GM Approval	2/18/2015
QTGA Approval	2/23/2015
DDA Approval	2/19/2015

### **PROCEDURE**

1. Ask the patron if they have ever had a Q Club card with Downstream Casino Resort (DCR) or Quapaw Casino. If they have not, ask for valid photo identification (ID). Refer

to Universal ID Acceptance Policy (#6320.15) for information regarding acceptable forms of ID. Some of the acceptable forms of ID are:

- a. U.S. Passport
- b. Foreign Passport (written in English)
- c. U.S. State Driver's License including Canadian Driver's License
- d. U.S. State issued ID Card
- e. U.S. Green Card (Permanent Resident) or Alien registration card with U.S. Issued Visa
- f. Special circumstances – A paper driver's license as long as the patron is able to provide a photo ID. Paper ID can be scanned into patron's account until the new ID is presented.
- g. Special circumstances – States that place a sticker on the back with address changes or change in expiration.
- h. Valid Tribal Government issued ID as long as there is a photo and expiration date

2. Non-acceptable forms of ID are:

- a. Any form of photo ID that is expired
- b. Any foreign forms of photo ID or driver's license except Canadian Driver's License
- c. Any state issued ID without a photo

- 3. NOTE: If a patron wins a jackpot and is required to submit ID to collect their winnings, they will not collect it if they do not have a valid photo ID as referenced in the Universal ID Acceptance Policy (#6320.15) and the No ID Jackpots Processed in the Cage Policy (#1400.71).
- 4. NOTE: If a patron withdraws money from the ATM and it requires them to withdraw the cash at the Cage, the Cage will not release the funds if the patron does not have a valid photo ID.
- 5. Check patron's ID to verify that the patron is 18 years of age or older.
- 6. Go into the Patron Management System and select F3 to verify that the patron does not have a Q Club account with DCR or Quapaw Casino.

7. If the Patron does not have a Q Club account, place valid photo ID face down on scanner.
8. Select the type of photo ID from the drop down menu.
9. After the ID is scanned, ask the patron if the address on their ID is their correct mailing address. If not, make appropriate changes.
10. Verify that all the information transferred correctly from the Patron's ID to Patron Management. Any information that did not transfer correctly needs to be changed manually.
11. Ask Patron for their phone number, cell phone number, email address and a four digit PIN number.
12. If there is a possible duplicate account, that name will pop up. Compare the information on the possible duplicate account with the patron's information. If their information matches up and it is the same person, explain to the patron that they already have a Q Club account and then reprint their Q Club card. If it is not the same person, hit ignore and have a Q Club Supervisor override it.
13. Print the Q Club card.
14. Issue the promotional item offered by utilizing the F12 coupon on the computer to redeem the current sign-up promotional offer.
15. Retrieve the Q Club card from the embosser, ask the patron if they want a bungee cord and if they do, place the Q Club card on the bungee.
16. Hand the patron their Q Club card along with their photo ID and a Q Club brochure.

#### **ELIGIBILITY CRITERIA**

1. Patron must be at least 18 years of age or older to be eligible for a Q Club card.
2. Patron cannot have an active Q Club card account with DCR or Quapaw Casino.
3. Patron must have a valid photo ID at the time of sign up. Refer to Universal ID Acceptance Policy (#6320.15) for information regarding acceptable forms of ID.

# QUAPAW TRIBAL GAMING AGENCY



DATE RECEIVED	2/20/15
COMMENTS	
REVIEWED BY	JB BM
APPROVED	TENTATIVE
NOT APPROVED	FINAL

## POLICY AND PROCEDURE SUBMISSION

<b>Procedure Name and Number:</b>  Existing Account Retrieval  Procedure # 6200.03.02	<b>Department:</b>  Q Club	<b>Submission Date:</b>  2/20/2015
<b>Narrative Description:</b>  To establish procedures to look up account information or to verify patron is not in the Downstream Casino Resort database.  This is a revision to #6200.03.01 to change the policy to a procedure and add a step for when a patron is not able to be located in the database.		<b>DCR/QTGA Tracking:</b>  <b>POLICIES &amp; PROCEDURES</b> <b>DDA APPROVED</b>  <b>FEB 19 2015</b>

### DCR Compliance Authorization

Signature: Stephanie Hardy 2551

Date: 2/17/15

### Department Director Authorization

Signature: [Signature] 4785

Date: 2-17-15

### General Manager Authorization

Signature: [Signature] 2298

Date: 2-18-15

### QTGA Authorization

Signature: [Signature]

Date: 2/23/15

<b>Existing Account Retrieval</b>	<b>Procedure No:</b> 6200.03.02	<b>Effective Date:</b> 3/3/2015
<b>PURPOSE:</b> To establish procedures to look up account information or to verify a patron is not in the Downstream Casino Resort database.		

<b>DCR Compliance – ITEM Tracking</b>	<b>Date</b>
Effective Date	3/3/2015
Compliance Review	8/11/2010
QTGA Submission	8/12/2010
GM Approval	8/16/2010
QTGA Final Approval	9/1/2010
DDA Final Approval	9/7/2010
Compliance Revision to #6200.03.01	1/19/2015
QTGA Submission	2/6/2015
QTGA Return	2/12/2015
QTGA Submission	2/20/2015
GM Approval	2/18/2015
QTGA Approval	2/23/2015
DDA Approval	2/19/2015

### **PROCEDURE**

1. If the patron has a Q Club card in their possession, ask for valid photo ID. See Universal ID Policy #6320.15.01 for details on acceptable ID's.
  - a. Swipe the Q Club card into the Patron Management System or F3 and type in their Q Club card number.
  - b. Verify that the information on their ID and on their account matches. If any information is incorrect, make corrections as needed.
2. If patron does not have their Q Club card with them:
  - a. Ask patron for their valid photo ID.
  - b. Select "Find Player" or F3.
  - c. Enter the patron's name as it appears on their ID. If more than one name is listed, enter date of birth to verify correct patron.
  - d. If patron is still not located:

- i. Follow steps b and c, then check the box “Search Archived Players Only”

**ELIGIBILITY CRITERIA**

1. Must present a valid photo ID. (see above)
2. Must be an existing Q Club member.

# QUAPAW TRIBAL GAMING AGENCY



DATE RECEIVED	2/20/15
COMMENTS	
REVIEWED BY	JB BM
APPROVED	TENTATIVE
NOT APPROVED	FINAL

## POLICY AND PROCEDURE SUBMISSION

<b>Procedure Name and Number:</b>  Inventory  Procedure # 6200.04.02	<b>Department:</b>  Q Club	<b>Submission Date:</b>  2/20/2015
<b>Narrative Description:</b>  To establish procedures to verify that the count in the supply room matches the sign out sheets.  This is a revision to #6200.04.01 to change the policy to a procedure and replace the inventory sheet.		<b>DCR/QTGA Tracking:</b>  POLICIES & PROCEDURES DDA APPROVED FEB 19 2015

### DCR Compliance Authorization

Signature: Stephanie Hardy 2551

Date: 2/17/15

### Department Director Authorization

Signature: [Signature] 4785

Date: 2-17-15

### General Manager Authorization

Signature: [Signature] 2298

Date: 2-18-15

### QTGA Authorization

Signature: [Signature]

Date: 2/23/15



<b>Inventory</b>	<b>Procedure No:</b> 6200.04.02	<b>Effective Date:</b> 3/3/2015
<b>PURPOSE:</b> To establish procedures to verify that the count in the Q club supply room matches the sign out sheets.		

<b>DCR Compliance – ITEM Tracking</b>	<b>Date</b>
Effective Date	3/3/2015
Compliance Review	8/13/2010
QTGA Submission	8/16/2010
QTGA Return	9/1/2010
Compliance Review	9/3/2010
QTGA Submission	9/9/2010
GM Approval	9/8/2010
QTGA Final Approval	9/16/2010
DDA Final Approval	9/21/2010
Compliance Revision to #6200.04.01	1/19/2015
QTGA Submission	2/6/2015
QTGA Return	2/12/2015
QTGA Submission	2/20/2015
GM Approval	2/18/2015
QTGA Approval	2/23/2015
DDA Approval	2/19/2015

### **PROCEDURE**

1. Stock needed items at the Q Club desk that need to be stocked first, that way the count is correct and accurate.
2. Get the inventory count sheet (pg. 2) located on the wall next to the supply room door.
3. Start counting each individual item on the inventory count sheet.
4. Verify the number of items remaining in the supply room with the amount that was remaining the day before, along with the amounts of items signed out (pg. 3) and if any items had been checked in for that day.
5. If there are any discrepancies, ask another Q Club Team Member to follow the same procedures to make sure that nothing was missed. If there is still a discrepancy, notify the Q Club manager.
6. When verification is complete, replace the old sign-out sheet with a new one.
7. Place sign-out sheet in file for future reference.

Inventory Items	Start of week Q Club	Received from Warehouse	Total at Q Club	Count at the end of week Q Club	Items used this week
iHome Battery Pack			0		0
Rewards Cards			0		0
			0		0
Bungees - Black			0		0
			0		0
Cards Bronze			0		0
Cards Silver			0		0
Cards Gold			0		0
Cards Quapaw			0		0
			0		0
Card Ribbons White			0		0
CP 60 Sticky Rollers			0		0
Cleaning Cards			0		0
			0		0
Copy paper 8 1/2 x 11			0		0
Copy paper 8 1/2 x 14			0		0
			0		0
Duster Canisters			0		0
Epson printer paper (3 1/8" 1 ply)			0		0
Ink pens red/blue logo			0		0
					0

## Q CLUB STORE ROOM INVENTORY

DATE:		INVENTORY		
<u>COUPON REDEMPTION ITEMS</u>	START	IN	OUT	END
Battery Pack Redeemed (      )				
\$25 Gift Cards Redeemed (      )				
x 5      =				
<u>STOREROOM INVENTORY (ONLY)</u>	START	IN	OUT	END
BUNGEEES:Black (stockroom)				
CARDS: BRONZE				
CARDS: SILVER				
CARDS: GOLD				
CARDS: QUAPAW				
<u>BOOTH INVENTORY</u>				
BUNGEEES:BLACK				
CARDS: BRONZE				
CARDS: SILVER				
CARDS: GOLD				
CARDS: QUAPAW				
Weekly count				
CARD PRINTER RIBBONS (WHT)				
CP60 ROLLERS				
CLEANING CARDS (FILE CABINET)				
COPY PAPER (LETTER)(BOOTH)				
COPY PAPER (LEGAL)(BOOTH)				
EPSON P.P. (3 1/8"-1 PLY)-(BOOTH & STOCKROOM)				

[illegible]

# QUAPAW TRIBAL GAMING AGENCY



DATE RECEIVED	2/20/15
COMMENTS	
REVIEWED BY	JB BM
APPROVED	TENTATIVE
NOT APPROVED	FINAL

## POLICY AND PROCEDURE SUBMISSION

<b>Procedure Name and Number:</b>  Merging Accounts  Procedure # 6200.07.02	<b>Department:</b>  Q Club	<b>Submission Date:</b>  2/20/2015
<b>Narrative Description:</b>  To establish procedures to merge accounts when a patron has a duplicate account.  The only revision to #6200.07.01 was to change the existing policy to a procedure.		<b>DCR/QTGA Tracking:</b>  <p style="text-align: center;">POLICIES &amp; PROCEDURES DDA APPROVED FEB 19 2015</p>

### DCR Compliance Authorization

Signature: Stephani Hardy 2551

Date: 2/17/15

### Department Director Authorization

Signature: [Signature] 4785

Date: 2-17-15

### General Manager Authorization

Signature: [Signature] 2298

Date: 2-18-15

### QTGA Authorization

Signature: [Signature]

Date: 2/23/15

<b>Merging Accounts</b>	<b>Procedure No:</b> 6200.07.02	<b>Effective Date:</b> 3/3/2015
<b>PURPOSE:</b> To establish procedures for merging accounts when a patron has a duplicate account.		

<b>DCR Compliance – ITEM Tracking</b>	<b>Date</b>
Effective Date	3/3/2015
Compliance Review	8/13/2010
QTGA Submission	8/16/2010
QTGA Return	9/1/2010
Compliance Review	9/3/2010
QTGA Submission	9/9/2010
GM Approval	9/8/2010
QTGA Final Approval	9/16/2010
DDA Final Approval	9/21/2010
Compliance Revision to #6200.07.01	1/19/2015
QTGA Submission	2/6/2015
QTGA Return	2/12/2015
QTGA Submission	2/20/2015
GM Approval	2/18/2015
QTGA Approval	2/23/2015
DDA Approval	2/19/2015

### **PROCEDURE**

1. If a duplicate account is made or found, write the information (account # to be deleted, surviving account #, patron's name and reason for the duplicate account) on the duplicate account form (pg. 2) located at the Q Club front desk. This is also done by running a Possible Duplicate report each night.
2. Send the information to the Q Club Manager who will then merge the accounts.
3. The Q Club Manager or above shall go into the Patron Management System and pull up both accounts to verify.
4. If it is a legitimate merge, the Q Club Manager shall make the final determination as to which account is valid and which account will be merged.
5. Once in the duplicate account (or account to be merged), click on options button located at the bottom right side of the screen.
6. Go to merge. Go to merge accounts.

7. Enter valid account number.
8. Once again, verify all the information from both accounts to make sure it is a legitimate merge and that all new information is updated.
9. Click OK.

[illegible]



# QUAPAW TRIBAL GAMING AGENCY



DATE RECEIVED	2/20/15
COMMENTS	
REVIEWED BY	JB BM
APPROVED	TENTATIVE
NOT APPROVED	FINAL

## POLICY AND PROCEDURE SUBMISSION

<b>Procedure Name and Number:</b>  Returned Mail  Procedure # 6200.10.02	<b>Department:</b>  Q Club	<b>Submission Date:</b>  2/20/2015
<b>Narrative Description:</b>  To establish procedures to fix a patron's address or to flag a patron's account as "bad address".  This is a revision to #6200.10.01 to change the existing policy to a procedure and to replace the excel spreadsheet the Q Club utilizes.		<b>DCR/QTGA Tracking:</b>  POLICIES & PROCEDURES DDA APPROVED FEB 19 2015

### DCR Compliance Authorization

Signature: Stephanie Hardy 2551

Date: 2/17/15

### Department Director Authorization

Signature: Ken Brasher 4785

Date: 2-17-15

### General Manager Authorization

Signature: Joni Cummings 2298

Date: 2-17-15

### QTGA Authorization

Signature: Barbara Clavin

Date: 2/23/15

<b>Returned Mail</b>	<b>Procedure No:</b> 6200.10.02	<b>Effective Date:</b> 3/3/2015
<b>PURPOSE:</b> To establish procedure to fix patron's address or to flag patron's account as "bad address".		

<b>DCR Compliance – ITEM Tracking</b>	<b>Date</b>
Effective Date	3/3/2015
Compliance Review	8/11/2010
QTGA Submission	8/18/2010
QTGA Return	9/1/2010
Compliance Review	9/3/2010
QTGA Submission	9/9/2010
QTGA Return	9/16/2010
Compliance Review	9/30/2010
QTGA Submission	10/7/2010
GM Approval	10/7/2010
QTGA Final Approval	10/25/2010
DDA Final Approval	12/6/2010
Compliance Revision to #6200.10.01	1/19/2015
QTGA Submission	2/6/2015
GM Approval	2/17/2015
QTGA Approval	2/23/2015
DDA Approval	2/19/2015

### **PROCEDURE**

1. Go into Patron Management System, press F3 and type in name that is on returned mailer.
2. If there is not a forwarding address, go into the Update button beside the address and click on the bad address button.
3. If there is a forwarding address, go into the Update button and correct the address.
4. Place mailer to the side in a separate stack.
5. When all the returned mail has been processed, the Q Club Lead, Supervisor, or Manager shall count and record the number of returned mailers on an Excel spreadsheet (pg. 2).
6. After the returned mailers have been counted and recorded they shall be shredded by the Q Club Lead, Supervisor, or Manager.

Date	# Corrected With New Forwarding Address	# Mail On Hold- Temporarily Away	# Unable To Correct- Undeliverable	NCOA REPORT	TOTAL RETURNED
3/1/13					0
3/2/13					0
3/3/13					0
3/4/13					0
3/5/13					0
3/6/13					0
3/7/13					0
3/8/13					0
3/9/13					0
3/10/13					0
3/11/13					0
3/12/13					0
3/13/13					0
3/14/13					0
3/15/13					0
3/16/13					0
3/17/13					0
3/18/13					0
3/19/13					0
3/20/13					0
3/21/13					0
3/22/13					0
3/23/13					0
3/24/13					0
3/25/13					0
3/26/13					0
3/27/13					0
3/28/13					0
3/29/13					0
3/30/13					0
3/31/13					0
total returned					0

# QUAPAW TRIBAL GAMING AGENCY



DATE RECEIVED	2/20/15
COMMENTS	
REVIEWED BY	JTB
APPROVED	TENTATIVE
NOT APPROVED	FINAL

## POLICY AND PROCEDURE SUBMISSION

<b>Procedure Name and Number:</b>  Upgrade Items  Procedure # 6200.13.02	<b>Department:</b>  Q Club	<b>Submission Date:</b>  2/20/2015
<b>Narrative Description:</b>  <p>To establish procedures for issuing patrons promotion upgrade items stored in the Q Club supply room.</p> <p>This is a revision to #6200.13.01 to change the existing policy to a procedure and to remove forms that were no longer necessary for this procedure.</p>		<b>DCR/QTGA Tracking:</b>  <p><b>POLICIES &amp; PROCEDURES</b> <b>DDA APPROVED</b> <b>FEB 19 2015</b></p>

### DCR Compliance Authorization

Signature: Stephanie Hardy 2551

Date: 2/17/15

### Department Director Authorization

Signature: Jim Bowser 4785

Date: 2-17-15

### General Manager Authorization

Signature: Jeri Cunningham 2298

Date: 2-18-15

### QTGA Authorization

Signature: Beth Ann Cullen

Date: 2/23/15

<b>UPGRADE ITEMS</b>	<b>Procedure No:</b> 6200.13.02	<b>Effective Date:</b> 3/3/2015
<b>PURPOSE:</b> To establish procedures for issuing patrons promotion upgrade items stored in the Q Club supply room.		

<b>DCR Compliance – ITEM Tracking</b>	<b>Date</b>
Effective Date	3/3/2015
Compliance Review	8/13/2010
QTGA Submission	8/16/2010
GM Approval	8/16/2010
QTGA Final Approval	9/1/2010
DDA Final Approval	9/7/2010
Compliance Revision to #6200.13.01	1/19/2015
QTGA Submission	2/6/2015
QTGA Return	2/12/2015
QTGA Submission	2/20/2015
GM Approval	2/18/2015
QTGA Approval	2/23/2015
DDA Approval	2/19/2015

### **PURPOSE**

The purpose of this document is to establish procedures for issuing patrons promotion upgrade items stored in the Q Club supply room. These items are used to provide patrons with a promotional item from Downstream Casino Resort when they have upgraded to the next Q Club tier.

### **PROCEDURE**

1. Obtain the supply room key from the Q Club Supervisor or above.
2. Retrieve item.
3. Sign out item on the sign out sheet (pg. 2) located on the outside of the supply room door (date, Q Club Team member, badge number, patron's Q Club Card number, patron's name, number of items and name of item).
4. Go to patron's account and redeem by using the F12 button and then enter coupon number.
5. Give item to patron.

### **Inventory**

An inventory of items in the Q Club supply room shall be performed by designated Q Club Team Members. See "Inventory", procedure #6200.04 for details on the inventory.

[illegible]

# QUAPAW TRIBAL GAMING AGENCY



DATE RECEIVED	2/20/15
COMMENTS	
REVIEWED BY	JB BM
APPROVED	TENTATIVE
NOT APPROVED	FINAL

## POLICY AND PROCEDURE SUBMISSION

<b>Procedure Name and Number:</b>  Q Club Rewards Program  Procedure # 6200.17.02	<b>Department:</b>  Q Club	<b>Submission Date:</b>  2/20/2015
<b>Narrative Description:</b>  To establish procedures for the Q Club Rewards program.  This is a revision to #6200.17.01 to change the existing policy to a procedure and to remove an excel spreadsheet the Q Club no longer utilizes.		<b>DCR/QTGA Tracking:</b>  <b>POLICIES &amp; PROCEDURES</b> <b>DDA APPROVED</b> <b>FEB 19 2015</b>

### DCR Compliance Authorization

Signature: Stephanie Hardy 2551

Date: 2/17/15

### Department Director Authorization

Signature: John Boush 4785

Date: 2-17-15

### General Manager Authorization

Signature: Jeri Cumming 2298

Date: 2-18-15

### QTGA Authorization

Signature: Bahman Cellini

Date: 2/23/15

<b>Q Club Rewards Program</b>	<b>Procedure No:</b> 6200.17.02	<b>Effective Date:</b> 3/3/2015
<b>PURPOSE:</b> To establish procedures for the Q Club Rewards Program.		

<b>DCR Compliance – ITEM Tracking</b>	<b>Date</b>
Effective Date	3/3/2015
Compliance Review	12/21/2010
QTGA Submission	1/4/2011
QTGA Return	1/6/2011
Compliance Review	1/11/2011
QTGA Submission	1/14/2011
CFO Approval	1/14/2011
QTGA Final Approval	1/14/2011
DDA Final Approval	2/10/2011
Compliance Revision to #6200.17.01	1/19/2015
QTGA Submission	2/6/2015
QTGA Return	2/12/2015
QTGA Submission	2/20/2015
GM Approval	2/18/2015
QTGA Approval	2/23/2015
DDA Approval	2/19/2015

The Downstream Casino Resort (DCR) Q Club will offer Q Club members the option to redeem points earned on their Q Club card for items offered in a catalog program that is serviced by an outside vendor, Incentive Solutions.

#### **PROCEDURES FOR THE Q CLUB REWARDS PROGRAM**

1. The items available for Q Club card point redemption can be viewed by the Q Club members via their home computer, catalog or the computer in the business center at the DCR hotel.
  - a. If the Q Club member chooses an item in exchange for Q Club card points via the computer, then the Q Club member shall print out the information listed for the item. The Q Club member shall provide the item information to the Q Club representative so that the order can be placed.
2. The Q Club Representative will check the Q Club member's ID and points available to ensure the Q Club member has enough points for redemption. In order to process the Q Club member's order, the Q Club Representative will do the following:



- a. Go to the DCR website to verify product information, then fill out the order form (pg. 5).
- b. Inform the Q Club member that the item/items will be received in 3-4 weeks.
- c. Verify the Q Club member's mailing address, shipping address and phone number they can be reached at in case there are any problems with the order. Get two phone numbers if possible.
- d. Input purchase order number on the order form
  - i. Look on the order spreadsheet (pg. 6) provided daily for the next PO # to be used.
- e. Print out order form.
- f. Review order form to confirm addresses and items ordered.
- g. Have Q Club member sign the order form.
- h. Sign the order form and badge number.
- i. Log in to Patron Management and issue a comp while the Q Club member is at the Q Club desk by entering the following information:
  - i. Q Club member's account number
  - ii. Comp
  - iii. Issue
  - iv. Type: Points
  - v. Category: All
  - vi. Property: Downstream Casino Resort
  - vii. Rewards Program

viii. Add

ix. Quantity (dollar amount)

1. Example: Quantity of 200 is \$200.00 (20,000 points), 450 is \$450.00 (45,000 points)

2. When putting the quantity in, note that the deduction amount changes

x. Printed section: PO #

xi. Restricted section: LEAVE BLANK

3. The Q Club Representative shall print out and sign the comp receipt.

4. The Q Club Representative shall photocopy the order form and the comp receipt.

a. Attach photocopy of the comp receipt to the photocopy of the order form for the Q Club Representative's audit bag that will be sent to Income Audit.

b. Attach original comp sheet to the original order form.

c. Give photocopy of the order form ONLY to the Q Club member and remind them that the items will be delivered in 3-4 weeks.

5. The Q Club Representative shall fill out information on the spreadsheet (pg. 6) that is attached to the clipboard box:

a. Day/Date

b. Q Club member's name

c. Q Club member's card number

d. Number of items ordered

e. Number of points redeemed

f. Time

6. Place the original order form that has the original comp sheet in the Q Club Manager's box.
7. Q Club Manager or Q Club Supervisor will review the spreadsheet to verify that all points have been removed from the Q Club member's account and that order forms were completed properly.
8. Q Club Manager or Q Club Supervisor will transfer all spreadsheet information to a spreadsheet on the computer.
9. Q Club Manager or Q Club Supervisor will scan the order forms and send them electronically to Incentive Solutions for processing.
10. Incentive Solutions will confirm the orders were received by contacting the Q Club Manager via e-mail.
  - a. If an item is back ordered or out of stock, Incentive Solutions will contact the Q Club Manager via e-mail.
  - b. If an item is back ordered or out of stock, the Q Club Manager will contact the Q Club member informing them of the situation and inform them that they will be receiving an item of higher value as a replacement.
11. Incentive Solutions will contact the Q Club Manager when tracking has been sent to DCR for the order.
12. Incentive Solutions will process invoices on a daily basis. The Q Club Manager will confirm that the invoices Incentive Solutions processes match up with the electronic version of the spreadsheet.
13. Once everything is confirmed, the invoice will be photocopied and the original will be turned in to Accounts Payable for payment.

DATE:

Q CLUB CATALOG REWARD ORDERS

PO #	MEMBER'S NAME	CARD NUMBER	# ITEMS	# POINTS	TIME
------	---------------	-------------	---------	----------	------

**PLEASE PRINT NEATLY & ACCURATELY**

DCR					
DCR					
DCR					
DCR					
DCR					

DATE:

Q CLUB CATALOG REWARD ORDERS

PO #	MEMBER'S NAME	CARD NUMBER	# ITEMS	# POINTS	TIME
------	---------------	-------------	---------	----------	------

**PLEASE PRINT NEATLY & ACCURATELY**

DCR					
DCR					
DCR					
DCR					
DCR					

# QUAPAW TRIBAL GAMING AGENCY



DATE RECEIVED	2/20/15
COMMENTS	
REVIEWED BY	JB BM
APPROVED	TENTATIVE
NOT APPROVED	FINAL

## POLICY AND PROCEDURE SUBMISSION

<b>Procedure Name and Number:</b>  Bus Coupons  Procedure # 6240.01.02	<b>Department:</b>  Bus	<b>Submission Date:</b>  2/20/2015
<b>Narrative Description:</b>  <p>To establish procedures for Downstream Casino Resort Q Club Team Members to give patrons their bus offer.</p> <p>This is a revision to #6240.01.01 to change the existing policy to a procedure and to remove the enrollment procedures since they are already covered in another Q Club procedure.</p>		<b>DCR/QTGA Tracking:</b>  <p><b>POLICIES &amp; PROCEDURES</b> <b>DDA APPROVED</b> <b>FEB 19 2015</b></p>

### DCR Compliance Authorization

Signature: Stephanie Hardy 2551

Date: 2/17/15

### Department Director Authorization

Signature: [Signature] 4785

Date: 2-17-15

### General Manager Authorization

Signature: [Signature] 2278

Date: 2-18-15

### QTGA Authorization

Signature: [Signature]

Date: 2/23/15

<b>Bus Coupons</b>	<b>Procedure No:</b> 6240.01.02	<b>Effective Date:</b> 3/3/2015
<b>PURPOSE:</b> To establish procedures for Downstream Casino Resort (DCR) Q Club Team Members to give patrons their bus offer.		

<b>DCR Compliance – ITEM Tracking</b>	<b>Date</b>
Effective Date	3/3/2015
Compliance Review	8/16/2010
QTGA Submission	8/16/2010
QTGA Return	9/30/2010
Compliance Review	9/23/2010
QTGA Submission	9/30/2010
QTGA Return	10/7/2010
Compliance Review	10/25/2010
QTGA Submission	10/28/2010
GM Approval	11/1/2010
QTGA Final Approval	11/24/2010
DDA Final Approval	12/6/2010
Compliance Revision to #6240.01.01	1/19/2015
QTGA Submission	2/6/2015
QTGA Return	2/12/2015
QTGA Submission	2/20/2015
GM Approval	2/18/2015
QTGA Approval	2/23/2015
DDA Approval	2/19/2015

### **PROCEDURE**

1. Bus coupons are issued to eligible patrons who arrive at Downstream Casino Resort (DCR) on a tour bus. The coupons are given out to patrons as they depart their bus to ensure that only patrons that ride a bus will receive the free play.

#### **Existing Card Member**

1. When a patron presents a bus pass to the Q Club Desk, a Q Club Representative shall:
  - a. Ask for the patron's valid photo ID and Q Club card. Refer to Universal ID Acceptance Policy (#6320.15) for details on acceptable forms of ID.
  - b. Retrieve the bus pass from the patron.
  - c. Swipe the patron's Q Club card into the Patron Management System or press F3 and type in their Q Club card number.

- d. Compare the patron's ID with the account information that was retrieved to verify the correct account. Make corrections to the account as necessary.
- e. Press F12, and type in the coupon number/numbers located at the bottom of the bus pass to give the patron their offer.
- f. Inform the patron what they have available on their Q Club card (Q Play and Points for Meals, etc.).
- g. Inform the patron that if they have any questions about using their card to please let a Q Club representative know.

**Non- Card Member**

- 1. When a patron presents a bus pass to the Q Club desk without a Q Club card, the Q Club representative shall refer to Enrollment Procedures #6200.02.

**PATRON ELIGIBILITY CRITERIA:**

- 1. Must present valid photo ID. Refer to Universal ID Acceptance Policy (#6320.15) for details on acceptable forms of ID.
- 2. Must be a Q Club member to participate.
- 3. Must be a bus passenger with a bus pass to receive offer.

# QUAPAW TRIBAL GAMING AGENCY



DATE RECEIVED	2/20/15
COMMENTS	
REVIEWED BY	JB
APPROVED	TENTATIVE
NOT APPROVED	FINAL

## POLICY AND PROCEDURE SUBMISSION

<b>Procedure Name and Number:</b>  Chart of Accounts  Procedure # 6320.01.02	<b>Department:</b>  Finance	<b>Submission Date:</b>  2/20/2015
<b>Narrative Description:</b>  To establish procedures for creating ledger accounts.  This is a revision to #6320.01.01 to change the existing policy to a procedure and change the job title from Accounting Manager to Accounting Supervisor.		<b>DCR/QTGA Tracking:</b>  <b>POLICIES &amp; PROCEDURES DDA APPROVED FEB 19 2015</b>

### DCR Compliance Authorization

Signature: Stephanie Hardy 2551

Date: 2/17/15

### Department Director Authorization

Signature: [Signature]

Date: 2/17/15

### General Manager Authorization

Signature: Joni Cummings 2298

Date: 2-18-15

### QTGA Authorization

Signature: Barbara Collins

Date: 2/23/15



<b>Chart of Accounts</b>	<b>Procedure No:</b> 6320.01.02	<b>Effective Date:</b> 3/3/2015
<b>PURPOSE:</b> To establish procedures for creating ledger accounts.		

<b>DCR Compliance – ITEM Tracking</b>	<b>Date</b>
Effective Date	3/3/2015
QTGA Submission	7/8/2009
QTGA Return	11/06/2009
Compliance Review	2/22/2010
QTGA Submission	2/25/2010
GM Approval	2/25/2010
QTGA Final Approval	3/25/2010
DDA Final Approval	3/31/2010
Compliance Revisions to #6320.01.01	1/8/2015
QTGA Submission	2/6/2015
QTGA Return	2/12/2015
QTGA Submission	2/20/2015
GM Approval	2/18/2015
QTGA Approval	2/23/2015
DDA Approval	2/19/2015

### **PROCEDURE**

1. To facilitate the general ledger recording process for the Finance department, all ledger accounts should be assigned a descriptive account title.
2. The purpose of the documented procedures are to provide the method for assignment and maintenance of the Downstream Casino Resort's (DCR) chart of accounts in order to produce meaningful financial data for DCR.
3. These procedures apply to all general ledger accounts.

### **RESPONSIBILITIES**

1. The Accounting Supervisor or above is responsible for monitoring and approving changes to the DCR's Chart of Accounts.

### **DEFINITION**

1. Chart of Accounts – A categorized listing of all account titles being used by an organization to track income, expenses, assets, equity, and liabilities is called a Chart of Accounts.

## **DESIGN OF ACCOUNTS**

1. Accounts should have titles that indicate specific ledger accounts such as Cash in Checking, Furniture and Fixtures, Accounts Payable, etc.
2. Accounts should be arranged in the same sequence in which they appear in the financial statements. Asset accounts should be first, followed by liability accounts, owner's equity accounts, revenue accounts and expense accounts.
  - a. Asset Accounts
  - b. Liability Accounts
  - c. Owner's Equity Accounts
  - d. Revenue Accounts
  - e. Cost of Good Sold Accounts
  - f. Direct and Indirect Expense Accounts
  - g. Other Accounts
3. Sub-divisions should be used to provide additional clarification, as needed. A sub-division among the balance sheet accounts should be designated short term to long term, (i.e. current assets should precede long term assets and current debt should precede long-term debt).
4. Further, all expense accounts will be assigned a class so that all amounts can be assigned accordingly in order to produce a monthly departmental profit and loss statement.

## **DESCRIPTION OF ACCOUNTS**

1. Each account should be given a short title description that is brief but will allow the reader to quickly ascertain the purpose of the account. A current chart of accounts is available from the Accounting Supervisor or above by request.
2. For training and consistent transaction coding, as well as to help other non-accounting managers understand why something is recorded as it is, each account should be defined. Definitions should be concise and meaningful.

- a. The definition tells the user what can be recorded in a specific account. However, if there is a confusing account usage, or if repetitive coding errors are being made, the definition can also inform the reader of what may not be recorded in this account.
- b. Since the definitions are reference sources, they should be developed for quick and easy lookup.

3. The approved account structure is as follows:

- a.   xxx . xxx . xxxx . xxxx . xxx  
      1    2     3     4     5

1 = Company, 2 = Divisional Unit, 3 = Department, 4 = Account Number, 5 = Sub-Account Type

# QUAPAW TRIBAL GAMING AGENCY



DATE RECEIVED	2/20/15
COMMENTS	
REVIEWED BY	JB
APPROVED	TENTATIVE
NOT APPROVED	FINAL

## POLICY AND PROCEDURE SUBMISSION

<b>Procedure Name and Number:</b>  Periodic Reconciliation of General Ledger Accounts  Procedure # 6320.19.02	<b>Department:</b>  Finance	<b>Submission Date:</b>  2/20/2015
<b>Narrative Description:</b>  To establish procedures for the review of general ledger accounts.  This is a revision to #6320.19.01 to change the existing policy to a procedure and change the job title from Senior Accountant to Accounting Supervisor or Staff Accountant.		<b>DCR/QTGA Tracking:</b>  POLICIES & PROCEDURES DDA APPROVED FEB 19 2015

### DCR Compliance Authorization

Signature: Stephani Hardy 2551

Date: 2/17/15

### Department Director Authorization

Signature: [Signature]

Date: 2/17/15

### General Manager Authorization

Signature: [Signature] 2298

Date: 2-18-15

### QTGA Authorization

Signature: [Signature]

Date: 2/23/15

<b>Periodic Reconciliation of General Ledger Accounts</b>	<b>Procedure No:</b> 6320.19.02	<b>Effective Date:</b> 3/3/2015
<b>PURPOSE:</b> To establish procedures for reviews of General Ledger accounts.		

<b>DCR Compliance – ITEM Tracking</b>	<b>Date</b>
Effective Date	3/3/2015
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
Compliance Revisions to #6320.19.01	1/8/2015
QTGA Submission	2/6/2015
QTGA Return	2/12/2015
QTGA Submission	2/20/2015
GM Approval	2/18/2015
QTGA Approval	2/23/2015
DDA Approval	2/19/2015

### **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 Staff Accountant or above.

4. All Balance Sheet reconciliations will be reviewed by the Accounting Supervisor or above.
5. All Balance Sheet adjusting entries will be reviewed and approved by the Accounting Supervisor 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.