Downstream Authority of the Quapaw Tribe of Oklahoma Regular Meeting
October 30, 2012

Meeting Called to Order: 11 am

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

DECLARATION OF QUORUM: announced by Larry Ramsey

- Hotel Room Rates
  - Rate sheet attached
  - Make sure it is very clear on the size of rooms
  - Three tier system
  - $5 more per room (standard) in the new tower
- Tower Logos

  - 

    - Like the script on the top logos and the pictures on the bottom
- Spa Embroidery
  - Logos
    - Robe
    - Attendants uniforms
      - Add ribbon work on pockets
- Finance Org Chart
  - Proposed change – Title 31 coordinator, report to compliance officer
    - Intern position that will change over to a part time position
- Chad Smith proposal
  - Scope of work – not clearly defined
  - Cost - $50,000
  - Can work with IHS on same

- Dedication plaque for building
    - Metal
        - DDA/BC
        - Architect
        - General Manager
        - Date opened(dedicated)
        - Construction company
    - Get samples
- Grand Opening
    - Invitation to top players
    - Coach/Billy Sims/ etc
    - Reception
        - BC
        - Political (local/state)
    - Friday Jan 18
    - Rat Pack tribute band
- JR Mathews Consultant
    - $5000 a month
    - Possible insurance
    - Time/scope
- Internet gaming
    - IGT – dual control of data, would have control of our data
    - WMS/Bally's – other options
- Policies – See attached
    - 1400.48.06 – Emergency Drop Procedures

Motion by DDA Treasurer Larry Ramsey to approve policy as presented. Seconded by DDA Member Tamara Smiley. Vote: JB: yes; RM: absent; LR: yes; MR: absent; TS: yes. (3 yes, 0 no, 2 absent, 0 abstain) Motion Carries.

- 6310.25.01 – Accountability for Gift Cards, Gift Certificates, and Related Items

Motion by DDA Member Tamara Smiley to approve policy as presented. Seconded by Treasurer Larry Ramsey. Vote: JB: yes; RM: absent; LR: yes; MR: absent; TS: yes. (3 yes, 0 no, 2 absent, 0 abstain) Motion Carries.

- 6320.08.03 – Payroll

Motion by DDA Treasurer Larry Ramsey to approve policy as presented. Seconded by DDA Member Tamara Smiley. Vote: JB: yes; RM: absent; LR: yes; MR: absent; TS: yes. (3 yes, 0 no, 2 absent, 0 abstain) Motion Carries.

- 1200.24.02 – EGM – Access to EGMs

Motion by DDA Member Tamara Smiley to approve policy as presented. Seconded by Treasurer Larry Ramsey. Vote: JB: yes; RM: absent; LR: yes; MR: absent; TS: yes. (3 yes, 0 no, 2 absent, 0 abstain) Motion Carries.

- Commercials
    - Review with "Kappa Tower now taking reservations" added
        - Larger font
        - Kappa Hotel instead of tower
- New Year's Eve invitations
    - 2 options reviewed (red/blue)
        - Prefer the red option
    - Come Celebrate with Us.

- Possible play and Earn
    - Glass cutting board – local company
    - $10 each
    - Consensus of the DDA

Adjourn 1:45pm

Seasonal Rates beginning November 2012

Standard Deluxe Room	*Sunday thru Thursday*	*Friday*	*Sat*
November thru February	$99.00	$119.00	$149.00
March/October	$109.00	$129.00	$159.00
Suite			
November thru February	$199.00	$249.00	$269.00
March/October	$219.00	$269.00	$289.00
Two Bedroom Suite			
November thru February	$299.00	$379.00	$419.00
March/October	$319.00	$399.00	$439.00
Studio Suite			
November thru February	$179.00	$229.00	$249.00
March/October	$199.00	$249.00	$269.00
Studio 2 bedroom Suite			
November thru February	$279.00	$359.00	$399.00
March/October	$299.00	$379.00	$419.00
Hospitality Suite			
November thru February	$899.00	$999.00	$1119.00
March/October	$999.00	$1119.00	$1219.00
3 Bedroom Hospitality Suite			
November thru February	$1119.00	$1219.00	$1279.00
March/October	$1219.00	$1319.00	$1379.00

10/30/12

Quapaw Tribal Gaming Agency

Date Received	10/22/12
Comments	
Reviewed By	10/22/12 BM JB 10.24.12 MK 10/26/12
Approved	Tentative
Not Approved	Final

Policy and Procedure Submission

Policy Name and Number:	***Department:***	***Submission Date:***
EGM – Access to EGMs Policy #1200.24.02	EGM	**10/18/2012**

Narrative Description:	***DCR/QTGA Tracking:***
To establish policy and procedures for Electronic Gaming Machine (EGM) Team Members to access EGMs. This is a revision to version #1200.24.02. A few sentences were removed from the policy because they were redundant. A reference to the Found Money policy was added. Obtaining the Surveillance Team Member's badge number and initials for the Machine Access Log was also removed since Surveillance maintains their own log.	POLICIES & PROCEDURES DDA APPROVED OCT 30 2012

DCR Compliance Authorization

Signature: Stephanie Hardy 2551 **Date:** 10/17/12

Department Director Authorization

Signature: Robert S. Mason 621 **Date:** 10/17/12

General Manager Authorization

Signature: Steve James **Date:** 10/19/12

QTGA Authorization

Signature: Barbara Collins **Date:** 10/29/12

EGM – ACCESS TO EGM's	**Policy No:** 1200.24.02	**Issue Date:** 6/1/2008 **Revised Date:** 10/29/2012
PURPOSE: To establish a policy for Electronic Gaming Machine (EGM) Team Members to access EGMs.		

DCR Compliance – ITEM Tracking	Date
Issue Date	6/1/2008
Compliance Review	11/10/2009
QTGA Submission	11/10/2008
Compliance Review	3/1/2009
QTGA Submission	9/23/2009
Compliance Review	11/18/2009
QTGA Submission	11/25/2009
QTGA Return	12/21/2009
Compliance Review	6/24/2010
QTGA Submission	7/1/2010
QTGA Return	7/29/2010
Compliance Review	8/4/2010
Compliance Review	11/12/2010
QTGA Submission	11/15/2010
QTGA Return	11/19/2010
Compliance Review	11/22/2010
QTGA Submission	11/24/2010
GM Approval	11/24/2010
QTGA Final Approval	12/2/2010
Compliance Revisions to policy #1200.24.01	7/5/2012
QTGA Submission	7/9/2012
QTGA Return	9/6/2012
Compliance Review	9/11/2012
QTGA Submission	9/11/2012
QTGA Return	10/5/2012
Compliance Review	10/8/2012
QTGA Submission	10/9/2012
QTGA Return	10/12/2012
QTGA Submission	10/18/2012
GM Approval	10/19/2012
QTGA Final Approval	10/29/2012
DDA Final Approval	10/30/2012

EGM ACCESS PROCEDURES

1. All authorized EGM Team Members that have access to an Electronic Gaming Machine (EGM) will be included on the Machine Access Listing form (pg. 5).

2. All authorized EGM Team Members will insert EGM Team Member access card into EGM card reader and wait until it is accepted. Access into the EGM will be documented on the Machine Access log located in the EGM (pg. 6). The Machine Access log must be legible, including all the necessary information (EGM Team Member badge number, initials, date, time, and reason for entry). When documenting the reason for accessing the EGM, be clear and give a specific reason.

3. Access the EGM and perform required work on the equipment. Before accessing the EGM, do a "clearing of hands" by holding both hands, fingers parted, and show both sides of the hands to the camera.

4. When done working on the EGM, ensure all doors or other access points are secured (locked, latched, etc.).

5. Before leaving the EGM:

    a. If no money or cash out tickets have been removed from the EGM, do a "clearing of hands" by holding both hands fingers parted and show both sides of the hands to the camera. Clear hands after the machine has been secured and before touching any part of the body.

    b. If money or cash out tickets are removed from the EGM do a "showing of hands" by holding out both hands and/or the money/tickets so that the camera can see the money/tickets.

    c. All money removed from EGMs will be turned into the Cage Cashier as "found money". Please see Found Money Policy, policy #1400.61 for additional information on "found money".

ALTERNATE EGM ACCESS PROCEDURES

1. Used only when EGM Team Member card is inserted into the EGM card reader and no acknowledgement of acceptance is received and displayed on the card reader assembly.

    a. Obtain permission from Surveillance to open the EGM door. Alternatively, if a Security officer is available, the officer when present at the EGM may grant permission to open the door. The officer must remain at the EGM until the required work on the EGM is complete and the door is secure. Record Security Team Member badge number on the Machine Access Log when the Security Officer is used as a witness.

b. Access the machine and perform required work on the equipment. Before accessing machine, do a “clearing of hands”.

c. When done working on the machine, ensure all doors or other access points are secured (locked, latched, etc.).

d. Before leaving the machine:

   i. If no money or cash out tickets have been removed from the EGM, do a “clearing of hands” by holding both hands fingers parted and show both sides of the hands to the camera. Clear hands after the machine has been secured and before touching any part of the body.

   i. If money or cash out tickets are removed from the EGM, do a “showing of hands” by holding out both hands and/or the money/tickets so that the camera can see the money/tickets.

EGM REPAIR TICKETS (EGM TECHNICIANS)

1. EGM repair tickets must be filled out if an EGM malfunctions and requires replacement of any parts. A “malfunction” occurs any time an error code/message appears on an EGM display. If no error code/message is displayed on an EGM, it in most cases is not considered a “malfunction.” In cases where the processor is accessed for actions such as a memory clear, even though parts may not have been replaced, a repair ticket must be filled out documenting what was done in the processor compartment.

2. All EGM Technicians entering an EGM for repair purposes where parts are replaced shall be required to fill out the EGM repair ticket with all the necessary information.

3. Repair tickets will be deposited into the repair ticket box located on the EGM Technician Parts Cage Gate, which is located across from the Table Games shift office. Inventory Control Specialist (IVS) will transfer information from the tickets to a daily EGM repair log located on the EGM Tech drive in a folder entitled “EGM Repair Log”.

4. When an EGM repair ticket must be filled out:

   a. A malfunction occurs and replacing a part or parts to fix the problem is necessary, for example:

      i. An error code appears on a machine, and the problem requires a door optic or reel (i.e. any part) to be replaced.

      ii. Any time a component is replaced, i.e. monitor, power supply, printer, bill acceptor, etc (excluding lights).

iii. Bill accepted but no credits given, fix requires wiring harness to be replaced.

5. When an EGM Repair Ticket does not need to be filled out:

    a. An error code appears and it does not require replacing part or parts to fix the problem, for example:

        i. An error code appears on a machine, but no part is replaced to fix the problem.

    b. No error code and no parts replaced, for example:

        i. A ticket printer is jammed with no parts replaced.

        ii. A bill jam with no parts replaced.

        iii. Bill accepted but no credits given and no part replaced to fix problem.

DOWNSTREAM

Machine Access Listing
1-Sep-09

Name	Emp #	Position	Functions

DOWNSTREAM
CASINO RESORT

MACHINE ACCESS LOG

Machine#____________________

Date	Time	Reason	Initials	TM#

Quapaw Tribal Gaming Agency

Date Received	10/1/12
Comments	
Reviewed By	10/1/12 JR 10.1.12
Approved	Tentative
Not Approved	Final

Policy and Procedure Submission

Policy Name and Number:	*Department:*	*Submission Date:*
Emergency Drop Procedures *Policy #1400.48.06*	Cage	**9/27/2012**

Narrative Description:	*DCR/QTGA Tracking:*
To establish policy and procedures for completing an emergency drop. This is a revision to version #1400.48.05. The only revision was to remove the following sentence, "The Security Supervisor or above and the QTGA Compliance Agent will check out the contents key." This was removed b/c for an Edrop, the contents key is not needed. It is only needed for a bill/ticket verification.	POLICIES & PROCEDURES DDA APPROVED OCT 30 2012

DCR Compliance Authorization

Signature: Stephanie Hardy 2551 **Date:** 9/21/12

Department Director Authorization

Signature: ______ **Date:** 9/21/12

General Manager Authorization

Signature: Steven Owens **Date:** 9/26/12

QTGA Authorization

Signature: Barbara Collins **Date:** 10/11/12

EMERGENCY DROP PROCEDURES	Policy No: 1400.48.06	Issue Date: 9/29/2011 Revised Date: 10/11/2012
PURPOSE: To establish policy and procedures for completing an Emergency Drop.		

DCR Compliance – ITEM Tracking	Date
Issue Date	7/27/2011
QTGA Submission	5/6/2009
QTGA Submission	7/15/2009
Compliance Review	7/1/2009
QTGA Submission	7/31/2009
QTGA Return	11/6/2009
Compliance Review	11/18/2009
QTGA Submission	12/11/2009
QTGA Return	12/21/2009
Compliance Review	5/7/2010
QTGA Submission	5/10/2010
QTGA Return	5/13/2010
Compliance Review	5/14/2010
QTGA Submission	5/17/2010
QTGA Final Approval	5/17/2010
GM Approval	5/14/2010
DDA Final Approval	6/10/2010
Compliance Revisions	6/30/2010
QTGA Submission	6/30/2010
QTGA Approval on Revision to Final	6/30/2010
GM Approval on Revision to Final	6/30/2010
DDA Approval on Revision to Final	7/7/2010
Compliance Revisions to #1400.48.02	4/20/2011
QTGA Submission	4/21/2011
QTGA Return	5/11/2011
Compliance Review	6/10/2011
QTGA Submission	7/7/2011
QTGA Approval	7/27/2011
GM Approval	7/7/2011
DDA Approval	8/31/2011
Compliance Revisions to #1400.48.03	9/14/2011
QTGA Submission	9/22/2011
QTGA Approval	9/29/2011
GM Approval	9/22/2011
DDA Approval	11/1/2011
Revisions to #1400.48.04	1/10/2012

QTGA Submission	1/19/2012
GM Approval	1/18/2012
QTGA Approval	1/25/2012
DDA Approval	1/31/2012
Revisions to #1400.48.05	5/21/2012
QTGA Submission	5/21/2012
QTGA Return	9/6/2012
QTGA Submission	9/27/2012
GM Approval	9/26/2012
QTGA Approval	10/11/2012
DDA Approval	10/30/2012

POLICY

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

This policy also includes procedures for handling an emergency drop for Table Games or Poker.

PROCEDURE FOR EGMs

1. The EGM Shift Supervisor shall contact a Main Bank Cashier or above or a Soft Count Supervisor or above and make them aware that an Emergency Drop (E-Drop) is needed and the number of EGMs that need processed. The EGM Shift Supervisor or above shall contact a Quapaw Tribal Gaming Agency (QTGA) Compliance Agent and a Security Supervisor or above.

2. The Main Bank Cashier or above or a Soft Count Supervisor or above shall take the BV door key out of Keywatch in the presence of a Security Supervisor or above. The Security Supervisor or above shall notify Surveillance that the process will begin. The QTGA Compliance Agent, Security Supervisor or above and a Cage Main Bank Cashier or above shall proceed to the Soft Count Cart Room.

3. Upon entering the Soft Count Cart Room, the E-Drop/Conversion Entry Log (pg. 8) shall be filled out:

    a. Circle either E-Drop or Conversion

    b. Date

    c. Time/Circle AM or PM

    d. Write down the number of cans and circle either enter or remove

    e. Circle either EGM or Table

    f. Either the Main Bank Cashier or above or Soft Count Supervisor or above, Security Supervisor or above and QTGA Compliance will sign with Team Member number.

4. The Main Bank Cashier or above or a Soft Count Supervisor or above shall get the BV can from the E-drop Storage Cabinet. If there are more than two hot cans that need to be replaced, the Main Bank Cashier or above shall use a lockable drop cart to carry the cold cans to the EGM and the hot cans back to the Soft Count Cart Room.

5. When exiting the Soft Count Cart Room, the Security Supervisor or above shall verify the Soft Count door is locked.

6. The Main Bank Cashier or above or a Soft Count Supervisor or above, Security Supervisor or above and QTGA shall meet the EGM Shift Supervisor in front of the Cage.

7. The Main Bank Cashier or above or a Soft Count Supervisor or above, Security Supervisor or above, EGM Shift Supervisor or above, and QTGA shall proceed to the specified EGM.

8. The EGM Shift Supervisor or above shall unlock the EGM. The Main Bank Cashier or above or a Soft Count Supervisor or above shall unlock the BV lock and remove the hot can and replace it with the cold can.

9. The Main Bank Cashier or above or a Soft Count Supervisor or above, QTGA Compliance Agent and Security Supervisor or above shall escort the hot can to the Soft Count Cart Room. As previously mentioned, if there are more than two hot cans, they must be escorted in a lockable drop cart to the Soft Count Cart Room. The hot can(s) shall be placed in the Soft Count Cart Room on the top shelf in the E-drop Storage Cabinet. The Main Bank Cashier or above or Soft Count Supervisor or above, accompanied by a QTGA Compliance Agent or Security Supervisor or above, shall then return the BV door key to the Keywatch to complete the process.

10. The Security Supervisor or above, accompanied by a QTGA Compliance Agent shall also return the content key back to Keywatch.

11. If the E-Drop is due to a bad can, the EGM Supervisor or above will grab a tag from the FJP room that reads “Bad Can”.

12. During the E-drop, the EGM Supervisor or above will give the Main Bank Cashier or above the “Bad Can” tag so that the Main Bank Cashier or above can attach the tag to the hot can being pulled from the EGM.

E-DROP PROCEDURES – TICKET/BILL VERIFICATION

1. A BV cold can is not needed for ticket verification.

2. The EGM Shift Supervisor or above shall contact a Main Bank Cashier or above and make them aware that a ticket/bill verification is needed. The EGM Shift Supervisor or above shall contact a QTGA Compliance Agent and a Security Supervisor or above.

3. The Security Supervisor or above shall notify Surveillance that an E-drop for ticket/bill verification is going to occur.

4. The Main Bank Cashier or above shall take the BV door key out of Keywatch in the presence of a Security Supervisor or above or QTGA Compliance Agent.

5. The Security Supervisor or above and QTGA Compliance Agent shall take the contents key out of Keywatch.

6. At no time should the Main Bank Cashier have both keys (BV door key and contents key) in their possession at the same time.

7. The EGM Shift Supervisor or above, Main Bank Cashier or above, QTGA Compliance Agent, and a Security Supervisor or above shall meet in front of the Cage and then go to the proper EGM and retrieve the hot can.

8. The EGM Shift Supervisor or above, Main Bank Cashier or above, QTGA Compliance Agent, and a Security Supervisor or above shall take the hot can to the Credit Host Office, which is located by the Table Games VIP room, and remove the last ticket or bill from the hot can.

9. The patron who is claiming the dispute may accompany, if they choose, the EGM Shift Supervisor or above, Main Bank Cashier or above, QTGA, and the Security Supervisor or above to the Credit Host Office.

10. The Security Supervisor or above shall notify Surveillance before the can is opened.

11. The Main Bank Cashier or above shall place the BV door key on the table and request the contents key from the Security Supervisor or above.

12. The Main Bank Cashier or above shall remove the last ticket/bill from the can and place it in clear view of the Surveillance camera.

13. If the ticket/bill has been verified to be in the can, an EGM Attendant or above shall complete a hand pay or a manual pay if the ticket has not been validated, to the patron in the amount that was verified by the Main Bank Cashier or above, Security Supervisor or above, EGM Shift Supervisor or above, and QTGA.

14. The ticket/bill shall then be replaced in the hot can and the contents key given back to the Security Supervisor or above before the BV door key is picked up and the can shall be taken to the proper EGM and placed back inside the EGM.

15. The Main Bank Cashier or above, accompanied by a QTGA Compliance Agent or Security Supervisor or above shall then return the BV door key to KeyWatch to complete the ticket/bill verification process.

16. The Security Supervisor and QTGA Compliance Agent shall return the contents key back to Keywatch.

E-DROP PROCEDURES FOR TABLE GAMES AND/OR POKER

1. Either the Table Games or Poker Shift Manager or above shall contact a Security Supervisor or above and Main Bank Cashier or above and make them aware that an E-Drop is needed and the amount of gaming tables that need an E-Drop. The Table Games or Poker Shift Manager shall also contact a QTGA Compliance Agent.

2. The Security Supervisor or above and the QTGA Compliance Agent or above will check out the release key from Keywatch.

3. Security will contact Surveillance before entering the Soft Count Cart Room. The QTGA Compliance Agent or above, Security Supervisor or above and Main Bank Cashier or above shall proceed to the Soft Count Cart Room.

4. Upon entering the Soft Count Cart Room, the E-Drop/Conversion Entry Log (pg. 8) shall be filled out:

    a. Circle E-Drop

    b. Date

    c. Time/Circle AM or PM

    d. Write down the number of cans and circle either enter or remove

    e. Circle either EGM or Table

    f. Main Bank Cashier or above, Security Supervisor or above and QTGA Compliance will sign with Team Member number.

5. The Main Bank Cashier or above shall get the can from the E-drop Storage Cabinet. If there are more than two hot cans that need to be replaced, the Main Bank Cashier or above shall use a lockable drop cart to carry the cold cans to the gaming tables and the hot cans back to the Soft Count Cart Room.

6. When exiting the Soft Count Cart Room, the Security Supervisor or above shall verify the Soft Count door is locked.

7. The Main Bank Cashier or above, Security Supervisor or above and QTGA shall meet the Table Game or Poker Shift Manager or above at the specified gaming table.

8. The Main Bank Cashier or above shall enter the Pit and go to the gaming table that needs the E-drop. If a hot can is in the gaming table, it shall be removed by the Main Bank Cashier or above and a cold can be replaced in the gaming table. If there is not a hot can in the gaming table, then the Main Bank Cashier or above shall place the cold can in the gaming table.

9. The Main Bank Cashier or above, QTGA Compliance Agent and Security Supervisor or above shall escort the hot can to the Soft Count Cart Room. As previously mentioned, if there are more than two hot cans, they must be escorted in a lockable drop cart to the Soft Count Cart Room. The hot can(s) shall be placed in the Soft Count Cart Room on the top shelf in the E-drop Storage Cabinet. The Security Supervisor or above, accompanied by a QTGA Compliance Agent or above, shall then return the keys to the Keywatch to complete the process.

E-DROP/CONVERSION ENTRY LOG							
TYPE	DATE	TIME: AM/PM	Enter/Remove	CAN TYPE	TGA Signature ID#	Security Signature ID#	Cage Signature ID#
E-Drop/Conversion		AM/PM	ENTER/REMOVE	EGM/TABLE			
E-Drop/Conversion		AM/PM	ENTER/REMOVE	EGM/TABLE			
E-Drop/Conversion		AM/PM	ENTER/REMOVE	EGM/TABLE			
E-Drop/Conversion		AM/PM	ENTER/REMOVE	EGM/TABLE			
E-Drop/Conversion		AM/PM	ENTER/REMOVE	EGM/TABLE			
E-Drop/Conversion		AM/PM	ENTER/REMOVE	EGM/TABLE			
E-Drop/Conversion		AM/PM	ENTER/REMOVE	EGM/TABLE			
E-Drop/Conversion		AM/PM	ENTER/REMOVE	EGM/TABLE			
E-Drop/Conversion		AM/PM	ENTER/REMOVE	EGM/TABLE			
E-Drop/Conversion		AM/PM	ENTER/REMOVE	EGM/TABLE			
E-Drop/Conversion		AM/PM	ENTER/REMOVE	EGM/TABLE			
E-Drop/Conversion		AM/PM	ENTER/REMOVE	EGM/TABLE			
E-Drop/Conversion		AM/PM	ENTER/REMOVE	EGM/TABLE			
E-Drop/Conversion		AM/PM	ENTER/REMOVE	EGM/TABLE			
E-Drop/Conversion		AM/PM	ENTER/REMOVE	EGM/TABLE			
E-Drop/Conversion		AM/PM	ENTER/REMOVE	EGM/TABLE			
E-Drop/Conversion		AM/PM	ENTER/REMOVE	EGM/TABLE			
E-Drop/Conversion		AM/PM	ENTER/REMOVE	EGM/TABLE			
E-Drop/Conversion		AM/PM	ENTER/REMOVE	EGM/TABLE			
E-Drop/Conversion		AM/PM	ENTER/REMOVE	EGM/TABLE			
E-Drop/Conversion		AM/PM	ENTER/REMOVE	EGM/TABLE			
E-Drop/Conversion		AM/PM	ENTER/REMOVE	EGM/TABLE			
E-Drop/Conversion		AM/PM	ENTER/REMOVE	EGM/TABLE			
E-Drop/Conversion		AM/PM	ENTER/REMOVE	EGM/TABLE			
E-Drop/Conversion		AM/PM	ENTER/REMOVE	EGM/TABLE			

Quapaw Tribal Gaming Agency

Date Received	10/22/12
Comments	
Reviewed By	10/22/12 Bm 10.24.12 JB 10/24/12 MK
Approved	Tentative
Not Approved	Final

Policy and Procedure Submission

Policy Name and Number:	*Department:*	*Submission Date:*
Payroll Policy #6320.08.03	Payroll	**10/18/2012**

Narrative Description:	*DCR/QTGA Tracking:*
To establish policy and procedures for specific general payroll procedures and submissions. This is a revision to version #6320.08.03. There was additional information added to the Payroll Processing Date section related to Departments that receive tips. An exception was added to the Payroll Discrepancy section that allowed for corrections to be made on a manual check for hardship cases. The authorized signer for discrepancies over $100 on paychecks was changed from the Payroll Department to the Payroll Supervisor. Finally, the Accounting Manager position was replaced with Controller.	POLICIES & PROCEDURES DDA APPROVED OCT 30 2012

DCR Compliance Authorization

Signature: Stephanie Hardy 2551 **Date:** 10/17/12

Department Director Authorization

Signature: [signature] **Date:** 10/17/12

General Manager Authorization

Signature: [signature] **Date:** 10/18/12

QTGA Authorization

Signature: Barbara Collins **Date:** 10/29/12

PAYROLL	Policy No: 6320.08.03	Issue Date: 8/5/2010 Revised Date: 10/29/2012
PURPOSE: To establish policy and procedures for specific general payroll procedures and submissions.		

DCR Compliance – ITEM Tracking	Date
Issue Date	8/5/2010
Compliance Review	6/30/2010
QTGA Submission	7/8/2010
QTGA Return	7/21/2010
Compliance Review	7/28/2010
QTGA Submission	7/29/2010
GM Approval	7/30/2010
QTGA Approval	8/5/2010
DDA Final Approval	8/12/2010
Compliance Review	11/1/2010
QTGA Submission	11/4/2010
QTGA Return	11/24/2010
Compliance Review	12/1/2010
QTGA Submission	12/2/2010
QTGA Return	12/21/2010
Compliance Review	1/10/2011
QTGA Submission	1/11/2011
QTGA Return	1/27/2011
Compliance Review	2/21/2011
QTGA Submission	2/22/2011
GM Approval	2/22/2011
QTGA Approval	2/28/2011
DDA Final Approval	3/8/2011
Compliance Revisions to #6320.08.02	9/28/2012
QTGA Submission	9/28/2012
QTGA Return	10/5/2012
Compliance Review	10/8/2012
QTGA Submission	10/8/2012
QTGA Return	10/12/2012
QTGA Submission	10/18/2012
GM Approval	10/19/2012
QTGA Approval	10/29/2012
DDA Approval	10/30/2012

Contents

POLICY

The Downstream Casino Resort (DCR) Payroll Policies and Procedures Manual specifies general payroll procedures and submission requirements and is applicable to all DCR and Downstream Development Authority Team Members. The manual is organized as follows:

1. Chapter 1 details the general requirements for submitting a payroll.
2. Chapter 2 discusses general provisions for payment requirements.
3. Chapter 3 discusses deduction requirements.
4. Chapter 4 discusses the payroll process requirements.
5. Chapter 5 discusses other payroll responsibilities.

Chapter 1- General Payroll Requirements

Overview

1. The General Payroll Requirements chapter discusses general guidelines for the following:
    a. Payroll Processing Date.
    b. Payroll Discrepancy.
    c. Termination Checks.
    d. Payroll Documentation.

Payroll Processing Date

1. The pay date is every other Thursday. The payroll is finalized by the Tuesday prior to the pay date. This meets the 48 hour banking requirement for direct deposits. To allow for adequate processing time, the time cards and tip sheets for tipped departments must be approved by 10:00 am. All other departments must be approved by 2:00 pm on Friday prior to the pay date.

Payroll Discrepancy

1. A department may submit a payroll discrepancy request to correct an underpayment of compensation. The DCR Team Member's supervisor must complete and approve the check request form and attach the required documentation to be processed. A manual check will be processed in a timely manner for the discrepancy. If the correction is under

$100.00 or less than 8 hours, the compensation will be added to the next pay period. Exceptions may be made for hardship cases or new Team Members receiving their first check. All discrepancies over $100.00 must be signed by the Payroll Supervisor and the Casino Controller or above before processing a manual check.

Termination Checks

1. When a DCR Team Member has been terminated, HR (Human Resources) will provide a copy of the employment separation form to the payroll department. Upon receipt of this document, the direct deposit will be disconnected. Under special circumstances, at the discretion of the Department Director or CFO, the direct deposit may remain in effect for a specific extended period of time – i.e., 30 days due to relocation, severance pay, etc. HR will notify payroll of any outstanding items to be deducted from the final paycheck and any severance pay terms if applicable. The final check will be processed with the next payroll transmission. The check will not be mailed until the DCR Team Member has satisfied the exit requirements of the HR department. If a terminated DCR Team Member needs previous payroll information, the DCR Team Member must submit a written request to payroll.

Payroll Documentation

1. The DCR payroll department will maintain the supporting documentation for DCR Team Member files that include:

    a. Wage Garnishment documentation from State Agencies.

    b. PTO forms for sell back. The forms have to be approved by the DCR Team Member's supervisor.

    c. HR disciplinary action documentation that result in pay adjustments.

    d. HR status change forms for terminations.

Chapter 2- General Provisions

Overview

1. The General Provisions chapter discusses general guidelines for the following:

    a. Holidays Worked.

    b. PTO Payout for Terminated DCR Team Members.

    c. Overtime.

d. Bereavement Leave.

e. Severance Pay.

f. PTO Sellback.

g. Jury Duty.

Holidays Worked

1. When an hourly non-exempt DCR Team Member works on the following holidays, they will receive 1.5 times their regular hourly rate. If a DCR Team Member doesn't work on that day, there will be no compensation.

    a. **Holidays are:**

        i. New Year's Day.

        ii. Memorial Day.

        iii. Independence Day.

        iv. Labor Day.

        v. Native American Day.

        vi. Veterans Day.

        vii. Thanksgiving Day.

        viii. Christmas Day.

PTO Payout for Terminated DCR Team Members

1. PTO accrual balances will be paid if a terminated DCR Team Member has met the 90 day requirement prior to termination based upon audit report run at that time. A lump sum payment of accrued PTO time is subject to federal income tax withholding and withholding under the Federal Insurance Contributions Act.

Overtime

1. An hourly non-exempt DCR Team Member is entitled to compensation for overtime as provided by law. DCR Team Members will be paid at the rate of one and one-half times their regular hourly rate for work in excess of 40 hours per week. When PTO hours are

taken during a work week, these hours will not be included as hours worked in computing the number of overtime hours.

Bereavement Leave

1. Forms for bereavement leave must be submitted to payroll by the end of the pay period. The forms must be signed by the DCR Team Member's supervisor verifying that the HR requirements have been satisfied. The required documentation has to be attached before leave can be processed. The maximum amount that can be used is 3 days. Hours posted should be equivalent to the DCR Team Member's shift schedule. The 90 day requirement does not apply to this leave.

Severance Pay

1. According to HR guidelines, severance pay may be issued every two weeks until the amount is completely distributed or it may be paid in one lump sum.

PTO Sellback

1. DCR Team Members can sell back PTO time based on audit report run at that time. The DCR Team Member's supervisor must approve each PTO request to verify the HR requirements have been met. The hours will be paid as a separate check.

Jury Duty

1. The DCR Team Member's pay will need to be adjusted when serving on jury duty. Payroll will need a copy of the court compensation paid to the DCR Team Member. The difference between the DCR Team Member pay rate and the court compensation will be adjusted on the pay check for the days of service.

Chapter 3 – Deductions

Overview

1. The following is a list of payroll deductions and/or Government ordered garnishments, some of which are required by law:

    a. Cafeteria plan contributions.

    b. Child Support Payments.

    c. Excess payment of compensation, recoupment of.

    d. Extra federal or state income tax withholding.

e. Federal income tax withholding from wages.

f. State Income Tax Withholding.

g. Federal Insurance Contributions Act Withholding (for Social Security and Medicare).

h. Loan repayment (Section 401(k) deferred compensation plan).

i. Levies from the Internal Revenue Service.

Cafeteria Plans Contributions

1. The DCR Human Resources Department administers and maintains a cafeteria plan in which most DCR Team Members may participate. The AFLAC insurance and FLEX spending accounts are examples of these plans that require a payroll deduction to meet the required payments.

Child Support Payments

1. An administrative writ of withholding issued by a court to deduct child support payments will be honored after the DCR Human Resources department has reviewed and calculated the amount. Upon HR authorization, the child support will be deducted from the DCR Team Member's check and forwarded to the issuing support payment center each pay period.

Excess Payment of Compensation, Recouping

1. An overpayment of compensation to a DCR Team Member may be recouped by deducting that amount from future pay checks. If a DCR Team Member terminates employment before the company has fully recouped an overpayment of compensation from the DCR Team Member, then the company may deduct the outstanding amount of the overpayment from any lump sum payment of accrued PTO leave due to the DCR Team Member.

Extra Federal or State Income Tax Withholding

1. An employer must honor a DCR Team Member's request to withhold more federal or state income tax than would otherwise be withheld under a given combination of income and exemptions. The extra withholding is a sum-certain amount, i.e., it is not an extra exemption. The DCR Team Member may change his/her withholdings at any time using the self-service portal on line or by completing a Form W-4 and turning it in at the DCR Payroll window.

Federal Income Tax Withholding from Wages

1. An employer must deduct federal income tax (FIT) from the “wages” of a DCR Team Member in accordance with the tables or computational procedures prescribed by the Secretary of the Treasury.

State Income Tax Withholding

1. A DCR Team Member who lives or works outside Oklahoma may be subject to state income tax withholding under the laws of the state in which the DCR Team Member lives or works. The casino is only required to file for a state tax ID number for the state in which the business is located, and to withhold state income tax for that state.

Federal Insurance Contributions Act Withholding (for Social Security and Medicare)

1. The Federal Insurance Contributions Act (FICA) requires an employment tax be withheld from the wages of any DCR Team Member. The withholding rate per year is a standard FICA rate in accordance with Federal law of wages for old age, survivors, and disability insurance (popularly known as social security), and hospital insurance (popularly known as Medicare). The rates are effective unless changed by the U.S. Congress.

Loan Repayment (Section 401(k) Deferred Compensation Plan)

1. A participant in the 401(k) deferred compensation plan may receive a loan from the plan under certain circumstances and if certain procedures are followed. The participant must repay the loan through payroll deduction.

Chapter 4 – Payroll Process

Pre-Processing

1. Update DCR Team Member Information.

2. Post hours in timekeeper for PTO sellback, termination payouts, and bereavements.

3. Setup or modify child support payments, rental property and property utilities deductions, jury duty, DCR Team Member service deductions, perfect attendance compensation, shoe deductions, QTGA licensing fees, and any other payroll deductions needed.

4. Create batches to process insurance adjustments and payroll discrepancies.

5. Post pooled and individual tips.

6. Run the benefit plan calculation. This step ensures that all deduction/compensation amounts linked to benefit plans are up-to-date.

Processing

1. Test time clock entries for errors and transfer payroll data from time clock payroll.

2. Process batch transactions and review reports.

3. Calculate trial payroll and send to Accounting Manager or above for review.

4. Balance General Ledger output.

5. Finalize payroll when Accounting Manager or above has approved and verbally authorized transaction. (Payroll will be finalized two calendar days before the pay date in order to meet the 48 hour banking requirement for direct deposits.)

6. Print checks/advices.

7. Create Direct Deposit ACH File.

8. File Tax Deposits.

9. Request garnishment payments from Accounts Payable.

Tax Remittance Procedures

1. Payroll will be processed two days before pay date.

2. Tax payments will be made by Electronic Federal Tax Payment System (EFTPS). Payment will be initiated at least one calendar day before the tax due date.

3. Payroll will compare and verify the tax due totals to the general ledger liability account.

4. One calendar day before the due date, Federal withholding, Social Security and Medicare taxes will be paid online by Accounts Payable. State withholding taxes will be paid online by Payroll. Payroll will submit the 941 Employers Payroll Tax Withholding report within 30 days after the end of each quarter. Payroll will file the State Withholding Tax report online each month. Confirmation of online filing and payment will be forwarded between Payroll and Accounts Payable.

5. The State Unemployment Insurance (SUI) taxes are due 30 days after the end of each quarter. Payroll will generate the Quarterly report and pay online any taxes

due at that time. Confirmation of filing and payment will be forwarded to Accounts Payable for booking.

IRS (2010) Circular E Requirements:

1. Employers are responsible for ensuring tax returns are filed and deposits and payments are made. The following list designates the IRS requirement listed in the Publication 15 (2010), (Circular E), Employer's tax guide.

    a. By January 31:

        i. Furnish each DCR Team Member a completed W-2 form. ***Starting January 25, 2010, the Union Security Insurance Company will prepare and distribute the disability W-2 forms for third party sick pay benefits that are paid to the DCR Team Members.*** File Form 941 for the fourth quarter of the previous year; ***if you have timely deposited all taxes when due, you have 10 additional calendar days from the due date to file the return.*** File Form 944 for the previous calendar year instead of Form 941 if the IRS has notified you in writing to file Form 944. Federal Unemployment Tax Act (FUTA) Exempt- Tribal enterprises can elect to pay State Unemployment Tax Act (SUTA) taxes instead of FUTA taxes.

    b. By February 15:

        i. Request a new Form W-4 from exempt DCR Team Members who claimed exemption from income tax withholding last year.

    c. By February 16:

        i. Exempt Forms W-4 expire and if the DCR Team Member does not give you a new Form W-4, withhold tax as if he or she is single, with zero withholding allowances.

    d. By February 28:

        i. File paper Forms W-2 and W-3. File Copy A of all paper Forms W-2 with Form W-3, Transmittal of Wage Tax Statements, with the Social Security Administration (SSA). For electronically filed returns***, see By March 31***.

    e. By March 31:

        i. File electronic forms W-2. File electronic forms W-2 with the SSA. For information on reporting W-2 information the SSA electronically, visit the

Social Security Administration's Employer W-2 Filing instructions information webpage at www.socialsecurity.gov/employer.

f. By April 30, July 31, October 31, and January 31

    i. File Form 941; ***if you have timely deposited all taxes when due, you have 10 additional days from the due dates to file the return.***

g. Before December 1:

    i. New Forms W-4. Remind DCR Team Member to submit a new W-4 if their withholdings have changed or will change to the next year.

IRS Requirements for Recordkeeping

1. Keep all records of employment taxes for at least 4 years. These should be available for IRS review. Records should include:

    a. Employer identification number.

    b. Amounts and dates of all wage, annuity, and pension payments.

    c. Amount of tips reported by the DCR Team Members.

    d. Records of allocated tips.

    e. Names, addresses, social security numbers, and occupations of DCR Team Members and recipients.

    f. Any DCR Team Member copies of forms W-2 and W-2c returned to DCR Payroll as undeliverable.

    g. Dates of employment for each DCR Team Member.

    h. Periods for which DCR Team Members and recipients were paid while absent due to sickness or injury and the amount and weekly rate of payment made by Union Security Insurance Company.

    i. Copies of DCR Team Member's and recipients' income tax withholding allowance certificates (Forms W-4, W-4P, W-4 (SP), W-4S and W-4V)

    j. Dates and amounts of tax deposits made and acknowledgment numbers for deposits made by EFTPS

k. Copies of returns filed, including 941 TeleFile Tax Records (discontinued after June 2005) and confirmation numbers.

l. Records of fringe benefits and expense reimbursements provided to the DCR Team Members, including supporting documentation.

2. All payroll records shall be available to the Quapaw Tribal Gaming Agency (QTGA) upon request.

Chapter 5 – Other Payroll Responsibilities

1. The payroll department is also responsible for:

   a. Providing income verifications to various governmental agencies and financial institutions for DCR Team Members applying for loans, housing programs, child care programs, and Department of Human Services assistance.

   b. Providing financial information for unemployment fraud investigation.

   c. Hours report for DCR Team Members' 401 K eligibility.

   d. Hours report for DCR Team Members' 401 K terminations.

   e. Financial information for workman's comp claims.

   f. Maintenance of DCR Team Members' payroll files.