

## SUBCHAPTER D—HUMAN SERVICES

### PARTS 540–541 [RESERVED]

### PART 542—MINIMUM INTERNAL CONTROL STANDARDS

Sec.

- 542.1 What does this part cover?
- 542.2 What are the definitions for this part?
- 542.3 How do I comply with this part?
- 542.4 How do these regulations affect minimum internal control standards established in a Tribal-State compact?
- 542.5 What are the minimum internal control standards for bingo?
- 542.6 What are the minimum internal control standards for pull tabs?
- 542.7 What are the minimum internal control standards for card games?
- 542.8 What are the minimum internal control standards for manual keno?
- 542.9 What are the minimum internal control standards for computerized keno?
- 542.10 What are the minimum internal control standards for pari-mutuel wagering?
- 542.11 What are the minimum internal control standards for table games?
- 542.12 What are the minimum internal control standards for gaming machines?
- 542.13 What are the minimum internal control standards for cage and credit?
- 542.14 What are the minimum internal control standards for internal audit?
- 542.15 What are the minimum internal control standards for surveillance?
- 542.16 What are the minimum internal control standards for electronic data processing?
- 542.17 What are the minimum internal control standards for complimentary services or items?
- 542.18 Who may apply for a variance and how do I apply for one?
- 542.19 Does this part apply to charitable bingo operations?

AUTHORITY: 25 U.S.C. 2702, 2710 and 2717.

SOURCE: 64 FR 596, Jan. 5, 1999, unless otherwise noted.

#### § 542.1 What does this part cover?

This part establishes the minimum internal control standards for gaming operations on Indian land.

#### § 542.2 What are the definitions for this part?

(a) The definitions in this section shall apply to all sections of this part unless otherwise noted.

(b) Definitions.

*Accountability* means all items of currency, chips, coins, tokens, receivables, and customer deposits constituting the total amount for which the bankroll custodian is responsible at a given time.

*Accumulated credit payout* means credit earned in a gaming machine that is paid to a customer manually in lieu of a machine payout.

*Actual hold percentage* means the percentage calculated by dividing the win by the drop or coin-in. Can be calculated for individual tables or slot machines, type of table games or slot machines on a per day or cumulative basis.

*Adjustment form* means a document used to describe and identify any change to player's account balance not generated directly by player gaming activity.

*AICPA* means the American Institute of Certified Public Accountants.

*Bank or bankroll* means the inventory of currency, coins, chips, checks, tokens, receivables, and customer deposits in the cage, pit area, gaming booths, and on the playing tables and cash in bank which is used to make change, pay winnings, bets, and pay gaming machine jackpots.

*Bank number* means a unique number assigned to identify a network of player terminals.

*Betting station* means the area designated in a race book that accepts and pays winning bets.

*Betting ticket* means a printed, serially numbered form used to record the event upon which a wager is made, the amount and date of the wager, and sometimes the line or spread (odds).

*Bill validator* (or currency acceptor) means a device that accepts and reads currency by denomination in order to accurately register customer credits at a gaming machine.

*Boxman* means the first-level supervisor who is responsible for directly participating in and supervising the operation and conduct of the craps game.

*Breakage* means the difference between actual bet amounts paid out by a race track to bettors and amounts won due to bet payments being rounded