

# **Santa Clara Pueblo Gaming Commission**



## **System of Internal Control Standards**

Revised 3/1/2022

### **CHAPTER III – MINIMUM INTERNAL CONTROL STANDARDS**

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## **CHAPTER III – MINIMUM INTERNAL CONTROL STANDARDS**

### **SECTION 15: SYSTEM OF INTERNAL CONTROL STANDARDS**

**15.1 Purpose.** The purpose of these regulations is to require for the Gaming Operation to develop System of Internal Control Standards (“SICS”) for the conduct of Class III Gaming that are in compliance with the Compact.

**15.2 Authority.** The Commission has authority to regulate and to promulgate and enact Regulations pursuant to delegated authority from the Santa Clara Pueblo Tribal Council and the Santa Clara Pueblo Gaming Code. In addition, the Tribal-State Gaming Compact for the regulation of Class III Gaming between the Pueblo of Santa Clara and the State of New Mexico sets out responsibilities to be carried out by the Santa Clara Pueblo Gaming Commission.

**15.3 Adoption of Minimum Internal Control Standards.** In 2006, the Commission adopted the NIGC Minimum Internal Control Standards (“MICS”), as set forth in 25 C.F.R. Parts 542, as the Commission’s TICS. In 2022, the Commission adopted the non-binding NIGC Guidance Class III MICS as published in 2018 by NIGC Bulletin No. 2018-3 as the Commission’s TICS. These TICS will supersede any prior internal control standards previously submitted to the Commission Board for approval.

**15.4 System of Internal Control Standards.** For Class III Gaming, the Gaming Operation will develop SICS as stringent to the Commission’s TICS. The Gaming Operation may modify the SICS to address the circumstances of the regulation of gaming on Santa Clara Lands. The resulting SICS have the same status as these Regulations.

(1) Revisions. When the Gaming Operation is seeking any revision to the SICS on behalf of the gaming departments, a request shall be submitted in writing to the Commission detailing the requested change or revision.

(2) Promulgation. At the direction of the Commission or as deemed appropriate by the Executive Director of the Gaming Commission, the Executive Director shall initiate a review and revision process of the SICS when necessary.

(a) The Executive Director shall oversee the development of any proposed amendments to the SICS and shall provide the proposed amendments to the Gaming Enterprise for review and comment.

(b) The Executive Director shall finalize the proposed amendments to the SICS and shall provide them to the Commission Board for final approval. The amendments shall become effective upon issuance to the Gaming Enterprise.

(3) Emergency Promulgation. The Executive Director may issue emergency SICS to take effect immediately to remedy an emergency situation, to comply with applicable law, or to avoid serious jeopardy

to the public safety or integrity of gaming or protection of tribal assets. The emergency SICS shall take effect immediately unless the Executive Director establishes a different effective date. The Executive Director shall issue such emergency SICS immediately to the Gaming Enterprise for review and comment. The Gaming Enterprise may request a hearing pertaining to the emergency SICS within seven days of their issuance, the Executive Director shall consider any comments, finalize the amendments to the SICS and shall provide them to the Commission for final approval.

(4) Commission Hearing. The Gaming Enterprise may request a hearing before the Commission after issuance of amended SICS or emergency SICS. The hearing process shall be conducted in accordance with Section 2.5(3) of the Regulations. The Commission may immediately set aside or modify emergency SICS.

(5) Appeals. The Board's written decision upholding, modifying, or striking any SICS amendment is final unless a party alleges that the resulting SICS violate Pueblo or federal law, in which case an appeal to the Tribal Court of the Pueblo may be taken in accordance with Section 2.5(5) of the Regulations.

(6) Distribution. The current SICS shall be available at the Commission office. The Executive Director shall ensure that notice of any final amendments, and the amendments themselves as appropriate, are distributed in accordance with any federal law and Compact provisions relating to the Commission regulations.

**15.5 Compliance with System of Internal Control Standards.** The Commission will ensure the gaming departments of the Gaming Operation remain in compliance with the SICS. Failure to comply with the SICS is an unsuitable method of operation. The Commission shall provide notification to the Gaming Enterprise or Gaming Operation when a violation is occurring or has occurred and may take enforcement action in accordance with Section 3 of Chapter I of these regulations.

**15.6 Final Decision.** If at any time the interpretation of these regulations is in question, the decision of the Commission shall be final and non-appealable.