

Cherokee Nation Code Annotated

Title 4: Amusements and Sports

Chapter 4: Rules of Operation and General Accountability

§ 40. Records, returns and audits

Cite as: 4 CNCA § 40

A. It shall be the responsibility of the Gaming Commission to promulgate regulations and ensure the gaming operation establishes proper gaming accounting procedures and methods of operations for all licensees of Class II or Class III gaming activities so that all monies or things of value received and paid out may be properly monitored and accounted. All gaming facilities under the jurisdiction of the Gaming Commission shall be required to keep an approved gaming accounting system that shall comply with, but not be limited to, all applicable provisions of this Act and/or regulations of the Gaming Commission. Said accounting system shall reflect all business and financial transactions involved or connected in any manner with the gaming operation and conducting of gaming activities authorized by this Act. The Gaming Commission shall have the right to access such records or to secure a court order to seize records or property not surrendered.

B. No applicant, licensee or employee thereof shall neglect or refuse to produce records or evidence or to give information upon proper and lawful demand by the Director of the Gaming Commission, or shall otherwise interfere, with any proper and lawful efforts by the Director of the Gaming Commission to produce such information. The Gaming Commission may conduct such hearings as deemed necessary to ensure compliance with the provisions of this Act and accountability for all monies received and spent. Failure to comply with the provisions of this Act or any rule or regulation promulgated by the Gaming Commission shall constitute grounds for denying, restricting, or revoking a gaming license or permit and/or levying sanctions or fines against gaming vendors and/or gaming facilities as determined by the Gaming Commission.

C. The Gaming Commission shall ensure annual independent audits of all gaming operations are conducted and shall submit the resulting annual audit report to the National Indian Gaming Commission in conformance with the NIGC's regulations, as applicable. The management and operation of any gaming facility shall be subject to all applicable provisions of the Indian Gaming Regulatory Act and any tribal-state compact to which the Nation may be a party.

D. All gaming related contracts that result in the purchase of supplies, services, or concessions in excess of Twenty-Five Thousand Dollars (\$25,000.00) annually, except contracts for professional legal and accounting services, shall be specifically included within the scope of the audit described in the preceding subsection.

Historical Data

LA 26–10, eff. September 13, 2010. Amended LA 10–11, eff. June 19, 2011; LA 07–14, eff. April 24, 2014; LA 17–14, eff. July 18, 2014.

Derivation

LA 30–89.

LA 01–94.

LA 44–04.

Former 4 CNCA § 31.