

APPENDIX H

Minimum Internal Control Standards

Arizona Tribal-State Gaming Compact

The Tribal Gaming Office and the State Gaming Agency shall implement Compact Section 11 in accordance with the following:

Internal Control Standards. The Tribal Gaming Office shall establish internal control standards which provide a level of control that equals or exceeds the level of control required by the standards set forth in the National Indian Gaming Commission's Guidance on the Class III Minimum Internal Control Standards, Bulletin No. 2018-3, dated August 14, 2018, (Guidance), including all recommended standards referenced therein and all additions, amendments, and updates thereto. To the extent that the Tribal Gaming Office's standards or the Guidance conflict with either the Compact or its Appendices, the Compact and its Appendices shall control. Both the Tribal Gaming Office and the State Gaming Agency may propose changes to the internal control standards at any time following the process in Compact Section 3(b)(3)(C).

