

HOST FIRST NATIONS CHARITABLE CASINO POLICIES HANDBOOK

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SUBJECT: INTRODUCTION

POLICIES

1.1.1 The Host First Nation Charitable Casino Policies Handbook (HFNCCPH) was developed in consultation with Host First Nations (HFN). The Alberta Gaming, Liquor and Cannabis Commission (AGLC) is created by statute and must interpret its policies in a way that best ensures that attainment of its objects is consistent with the *Criminal Code*, the *Gaming and Liquor Act* and the Gaming and Liquor Regulation. When determining what is charitable in law, AGLC must have regard to the unique position of Canadian First Nation people. The HFNCCPH includes policies for charitable casinos regarding:

- a) eligibility for charitable casino licences;
- b) the requirements related to conducting and managing a charitable casino event at a HFN casino facility;
- c) the use of charitable Proceeds; and
- d) financial reporting, internal control standards and audit requirements for charitable proceeds.

1.1.2 Board policies are conditions of the casino licence. The policies contained in the HFNCCPH comply with the requirements of the *Criminal Code*, the *Gaming and Liquor Act* and the Gaming and Liquor Regulation.

1.1.3 Guidelines are best business practices designed to help the licensed charity meet operating requirements.

GUIDELINES

1.1.4 The policies contained in the HFNCCPH do not apply to bingo, raffle and pull ticket licensing. For information about bingo, raffle and pull-ticket licensing refer to the Commercial Bingo Handbook, Raffle Terms & Conditions and Pull-Ticket Terms and Conditions. Copies of terms and conditions for all licensing streams are available on AGLC's website at aglc.ca.

SUBJECT: DEFINITIONS

POLICIES

1.2.1 In this handbook,

- a) “Advisor” means all independent advisors (i.e., cash cage advisor, count room advisor or dual role advisors).
- b) “AGLC” means the Alberta Gaming, Liquor and Cannabis Commission.
- c) “Applicant” means an applicant as defined in section 1(5) of the Gaming, Liquor and Cannabis Regulation.
- d) “Applicant’s associate” means an applicant’s associate as defined in section 1(7) of the Gaming, Liquor and Cannabis Regulation.
- e) “Board” means the Board of AGLC.
- f) “Casino facility licensee” means the individual, partnership or corporation holding a casino facility licence which authorizes the operation of a facility in which a casino event may be conducted and is the business entity named as the casino retailer in the retailer agreement respecting electronic games.
- g) “Casino licence” means a licence issued by AGLC to the charity authorizing the charity to conduct and manage casino Events.
- h) “Casino Terms & Conditions and Operating Guidelines (CTCOG)” means AGLC’s set of policy requirements and operating guidelines which apply to casino Events held in a licensed casino facility.
- i) “Charitable community benefit” means a benefit delivered to the HFN community in one of the areas recognized as charitable by AGLC [see subsection 1.2.1j)].
- j) “Charitable or religious purpose” means a purpose that is recognized as charitable or religious by AGLC and includes the following:
 - i) relief of poverty;
 - ii) advancement of education;
 - iii) advancement of religion; and

SUBJECT: DEFINITIONS

- iv) other purposes beneficial to the community.
- k) “Charity worker” means a registered gaming worker who is a paid employee of the licensed charity that is working in the capacity of a general manager, alternate general manager, CGMA, banker, cashier, chip runner, count room supervisor, sorter, counter, recorder or amalgamator.
- l) “Combined general manager/advisor (CGMA)” means a person employed by the licensed charity to perform the duties of a general manager or alternate general manager and an Advisor (i.e., cash cage advisor, count room advisor or dual role advisor).
- m) “Conflict of interest” means the interest of a board member or employee in a decision which may result in a material financial or other advantage or benefit, whether directly or indirectly:
 - i) to the board member or employee making that decision; or
 - ii) to his or her parent, child, spouse or common law spouse, or sibling.

A conflict of interest does not exist when the advantage or benefit is one that is commonly provided to all other members of the Host First Nation, or within a broad class of members of the Host First Nation.
- n) “Discrepancy Report” means a report prepared by the casino facility licensee, licensed charity, registered gaming worker and/or charity worker regarding a breach of the CTCOG, security breach or any other illegal activity.
- o) “Due diligence investigation” means a background check as defined in Section 2 of the HFNCCPH and section 9 of the Gaming, Liquor and Cannabis Regulation.
- p) “EFT” means electronic fund transfer.
- q) “Event” means all casino table games conducted on a daily basis during the hours specified on the casino licence.

SUBJECT: DEFINITIONS

- r) "Host First Nation (HFN)" means a First Nation on whose reserve land there is located a casino facility licensed by AGLC.
- s) "Host First Nation Charitable Casino Policies Handbook (HFNCCPH)" means AGLC's set of policies which apply to licensed charities established by a HFN who are conducting casino events in a HFN casino facility.
- t) "Inspector" means someone designated by AGLC as an Inspector under the *Gaming, Liquor and Cannabis Act* or any Police Officer as defined in the *Police Act*.
- u) "Licensed charity" means the charitable or religious organization holding a Casino licence issued by AGLC authorizing an event within a HFN casino facility.
- v) "Minor" means a person under the age of 18 years.
- w) "Other entity" means a group that has been approved by AGLC to receive proceeds from the licensed charity to be disbursed on charitable or religious objects or programs.
- x) "Pit boss" includes the floor supervisor or any other person employed in that capacity.
- y) "Pit supervisor" includes pit manager or any other person employed in that capacity.
- z) "Proceeds" means the gross casino revenue less casino prizes and casino expenses, and the commission paid to licensed charities at whose licensed casino events AGLC conducts provincial lotteries. It also includes all interest, dividends or other income earned on casino proceeds deposited in interest accounts or held, with AGLC approval, in deposit certificates or investments made by a trustee.
- aa) "Registered gaming worker" means a person registered by AGLC to perform the function(s) specified in their registration.
- bb) "Self-Exclusion" means when an individual voluntarily agrees to be excluded from all casino facilities in the Province of Alberta. (Forms are

SUBJECT: DEFINITIONS

to be made available at all casino facilities.) The "Self-Exclusion Program" is designed for people who feel it is in their best interest not to participate in casino gambling. By participating in this program, an individual is agreeing to be banned from all casino facilities in Alberta.

(Amended Jul 2019)

cc) "Sub-charity" means a charitable or religious organization which primarily carries on its own charitable activities and is eligible to receive proceeds under AGLC policies from the licensed charity.

dd) "Volunteer" means a person who works for an organization without pay or other personal benefit.

SUBJECT: LEGISLATION AND BOARD POLICIES

POLICIES

- 1.3.1 AGLC is the province's gaming authority, responsible for administering and regulating the gaming industry in Alberta, including the licensing and regulation of charitable casino gaming activities. AGLC is established under the *Gaming, Liquor and Cannabis Act*.
- 1.3.2 Charitable casino gaming refers to events conducted by the licensed charity.
- 1.3.3 Once a casino licence has been issued, the casino activity or event (see subsection 1.3.6) must be conducted in compliance with:
- a) the *Criminal Code* (Canada);
 - b) the *Gaming, Liquor and Cannabis Act* (Alberta);
 - c) the *Gaming, Liquor and Cannabis Regulation* (Alberta);
 - d) Board policies; and
 - e) the terms and conditions of licence.
- 1.3.4 AGLC must ensure that its policies and the use of proceeds by licensed charities comply with federal and provincial legislation. The policies established by the Board for eligibility for charitable casino licensing and the use of proceeds are contained in the HFNCCPH.
- 1.3.5 Casino facility licensees, registered gaming workers, charity workers and licensed charities must comply with the legislation and Board policies.
- 1.3.6 Registered gaming suppliers and registered gaming worker suppliers, while providing gaming supplies or gaming workers (as authorized in their registration), must ensure that they and the supplies or gaming workers they provide comply with the *Gaming, Liquor and Cannabis Act*, the *Gaming, Liquor and Cannabis Regulation* and Board policies.
- 1.3.7 Casino facility licensees, licensed charities, registered gaming workers and charity workers must comply with all federal and provincial laws.

SUBJECT: LEGISLATION AND BOARD POLICIES

1.3.8 Non-compliance with the legislation or Board policies contained in the HFNCCPH may result in disciplinary action by the Board pursuant to Part 4 of the *Gaming, Liquor and Cannabis Act*.

GUIDELINES

1.3.9 The policies of the Board reflect the guiding principles for gaming adopted by the province:

- a) the integrity of gaming will be ensured;
- b) gaming policies will reflect a commitment to social responsibility;
- c) the financial return to eligible charities from charitable gaming is to be maximized for the benefit of charitable and religious organizations, the programs or activities they deliver and the HFN communities in which those programs or activities are undertaken;
- d) gaming policies will be supported by sound research and consultation with the public and stakeholders;
- e) the collection and use of gaming revenue will be open and accountable;
- f) gaming activities will meet standards of quality to protect the integrity of gaming activities, provide gaming entertainment value to consumers and help to keep gaming dollars in the province; and
- g) the guiding principles for gaming will be subject to review, to ensure they reflect Albertans' wishes.

SUBJECT: ALBERTA GAMING, LIQUOR and CANNABIS

POLICIES

- 1.4.1 AGLC is the province’s gaming authority, responsible for conducting and managing provincial lotteries (as defined in section 1(1)(x) of the *Gaming, Liquor and Cannabis Act*) and for licensing and regulating charitable gaming activities including HFN casino facilities. The administration and monitoring of licensed casino facilities and casino events is the responsibility of AGLC.
- 1.4.2 AGLC issues casino licences to eligible charitable and religious organizations to conduct casino events.
- 1.4.3 Casino facility licences are issued by AGLC and the casino facility licensees must operate under the charitable gaming model of the province. A casino event may only occur under a casino licence issued by AGLC to an eligible charitable or religious organization.
- 1.4.4 The licensed charity and its charity workers:
- a) are responsible for knowing the legislation and the policies referred to or contained in the HFNCCPH;
 - b) must ensure that all records, reports and financial control forms as required by AGLC or its representatives are complete and accurate; and
 - c) must ensure that all communications (written or oral) with AGLC or its representatives are accurate.

GUIDELINES

- 1.4.5 The HFNCCPH may be accessed on AGLC’s website at aglc.ca.
- 1.4.6 The legislation may be accessed on AGLC’s website at aglc.ca.

**SECTION: GENERAL INFORMATION****NUMBER: 1.5****HOST FIRST NATION CHARITABLE CASINO POLICIES HANDBOOK****PAGE 1 OF 1****SUBJECT: CONTACTING AGLC****GUIDELINES**

1.5.1 There are five AGLC offices in the province. Normal office hours are 8:15 a.m. to 4:00 p.m. Monday to Friday, excluding statutory holidays. Outside normal office hours and when staff is unavailable, messages may be left on voicemail.

St. Albert (Head Office)

50 Corriveau Avenue
St. Albert, Alberta
T8N 3T5

Phone: 1-800-272-8876
Phone: 780-447-8600
Fax: 780-651-7626

Calgary

310 Deerfoot Atrium
6715 - 8 Street NE
Calgary, Alberta
T2E 7H7

Phone: 403-292-7300
Fax: 403-292-7302

Red Deer

#3, 7965 – 49 Avenue
Red Deer, Alberta
T4P 2V5

Phone: 403-314-2656
Fax: 403-314-2660

Grande Prairie

100, 11039 – 78 Avenue
Grande Prairie, Alberta
T8W 2J7

Phone: 780-832-3000
Fax: 780-832-3006

Lethbridge

655 WT Hill Blvd South
Lethbridge, Alberta
T1J 1Y6

Phone: 403-331-6500
Fax: 403-331-6506

1.5.2 Gaming irregularities may be reported to 1-800-742-7818.

1.5.3 AGLC's website address is: aglc.ca.

DATE ISSUED:**April 1, 2015****AUTHORITY:****Original signed by Susan Green**



SECTION: GENERAL INFORMATION

NUMBER: 1.6

HOST FIRST NATION CHARITABLE CASINO POLICIES HANDBOOK

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SUBJECT: LICENSING AND REGISTRATION

POLICIES

- 1.6.1 A casino licence issued pursuant to section 19(d) of the Gaming, Liquor and Cannabis Regulation authorizes a casino.
- 1.6.2 An applicant for a casino event licence must be an eligible charitable or religious organization and must satisfy the Board that the proceeds from the casino will be used for a charitable or religious object or purpose.
- 1.6.3 The board of directors and key personnel of the licensed charity are subject to a due diligence investigation and must be approved by AGLC.

DATE ISSUED:

April 1, 2015

AUTHORITY: Original signed by Susan Green

SUBJECT: TRAINING

GUIDELINES

1.7.1 Training is available, upon request, to Host First Nation licensed charities through AGLC's First Nation Gaming Liaison unit. The training includes, but is not limited to information on the following topics: (Amended Apr 2018)

- a) charitable program eligibility ;
- b) the approved use of charitable proceeds;
- c) legislation, regulation and policy; and
- d) financial reporting, internal control standards, and audit requirements for charitable proceeds.

Further information about AGLC's First Nation training may be obtained by contacting AGLC at 1-866-307-7499.

1.7.2 The licensed charity is responsible for training charity workers.

SUBJECT: DEAL US IN CASINO STAFF TRAINING

POLICIES (Amended May, 2016)

- 1.8.1 For the purposes of this section, “Deal Us In” means a social responsibility training program designed to educate charities in Host First Nation casino facilities on how to recognize the differences between responsible and problem gambling behaviour and appropriately respond to someone who may have a problem with their gambling.
- 1.8.2 A licensed charity must meet Deal Us In Phase One Casino Staff Training certification requirements. Equivalency will not be granted for certification offered in other provinces.
- 1.8.3 Persons requiring Deal Us In Phase One certification must be certified within 30 days of the employment start date for all new hires to positions identified in subsection 1.8.9.
- 1.8.4 Deal Us In Phase One certification is valid for a period of five years from the date of successfully completing the program.
- 1.8.5 Deal Us In Phase One certification must be maintained by successfully repeating the Deal Us In Phase One program (including passing the exam) before the certification expiration date.
- 1.8.6 Charity workers must provide proof of Deal Us In Phase One certification at the request of an AGLC inspector. Failure to present proof of certification (by card, personal information page, or temporary card) may result in disciplinary action.
- 1.8.7 It is the responsibility of the licensed charity to ensure:
 - a) all charity workers who are required to have Deal Us In Phase One certification (see subsection 1.8.9) are certified in accordance with the requirements identified in Section 1.8; and
 - b) at least one Deal Us In Phase One certified staff member is on shift at all times.

SUBJECT: DEAL US IN CASINO STAFF TRAINING

1.8.8 Licensed charities must keep a log of employees who are Deal Us In Phase One certified, including the following information:

- a) employee name as it appears on the certification card;
- b) SMART Training registration number; and
- c) expiry date.

Note: Logs are subject to review by AGLC.

1.8.9 Deal Us In Phase One certification is mandatory for all full-time and part-time charity workers. This includes:

- a) general manager or CGMA;
- b) alternate general manager;
- c) banker;
- d) cashier;
- e) chip runner
- e) count room supervisor; and
- f) count room staff (sorter, counter, recorder and amalgamator).

Note: Charity workers do not require Deal Us In Phase Two certification.

1.8.10 A minimum score of 80 per cent on an AGLC administered examination is required for Deal Us In Phase One certification.

1.8.11 Deal Us In Phase One certification is not required for staff working full-time or part-time as:

- a) kitchen staff;
- b) bus persons;
- c) cleaning staff; or
- d) volunteers.



SECTION: GENERAL INFORMATION

NUMBER: 1.8

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SUBJECT: DEAL US IN CASINO STAFF TRAINING

GUIDELINES (Amended May, 2016)

1.8.12 Deal Us In certification options are found on the SMART Training website.
For more information on Deal Us In, contact:

SMART Training Programs

Alberta Gaming and Liquor Commission

50 Corriveau Avenue

St. Albert, Alberta

T8N 3T5

Toll Free: 1-877-436-6336

Fax: 780-651-7626

Website: smartprograms.aglc.ca

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May 2, 2016

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SECTION: GENERAL INFORMATION

NUMBER: 1.9

HOST FIRST NATION CHARITABLE CASINO POLICIES HANDBOOK

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SUBJECT: SELF-EXCLUSION PROGRAM

POLICIES

(Amended Apr 2018)

1.9.1 If a charity worker identifies a patron enrolled in the Self-Exclusion (SE) program within the casino facility, the worker must notify casino security immediately.

GUIDELINES

1.9.2 Information regarding the Self-Exclusion (SE) Program may be found in Section 1.8 of the [CTCOG](#).

DATE ISSUED:

April 1, 2018

AUTHORITY: Original signed by Gael MacLeod

SUBJECT: ABANDONED OR UNATTENDED CHILDREN

POLICIES

1.10.1 If a charity worker becomes aware of children left abandoned or unattended on casino facility property, the charity worker must notify casino security immediately.

GUIDELINES

1.10.2 Information regarding abandoned or unattended children on casino facility property may be found in Section 1.9 of the [CTCOG](#).

SUBJECT: MINORS

POLICIES

- 1.11.1 Minors are not permitted within a casino facility, or other premises where a casino has been authorized, and is being conducted.
- 1.11.2 A licensed charity must not use minors as charity workers for a casino.
- 1.11.3 If a charity worker identifies any person who appears to be less than 25 years of age within the casino facility, the charity worker must notify casino security immediately.

GUIDELINES

- 1.11.4 Information regarding acceptable identification may be found in subsection 1.10.4 of the [CTCOG](#).

SUBJECT: EXTENDING CREDIT

POLICIES

1.12.1 Cashing personal cheques or extending credit in any form by the casino operator, office staff, registered gaming workers, charity workers or any other casino or facility staff is prohibited.

Exception: Cash call cheques as per subsection 1.20 of the [CTCOG](#) may be accepted.

1.12.2 Reimbursement of cash call cheques must be as follows:

- a) on a nightly basis the casino facility licensee is required to write a single cheque (on casino facility account) directly to the licensed charity for the total amount of all cash call cheques.
- b) should the float be significantly depleted, the casino facility licensee must be responsible for replenishing the float:
 - i) the casino facility licensee may provide more cash; or
 - ii) purchase back the cash call cheques for cash.

SUBJECT: CASINO ACCESS

POLICIES

1.13.1 Casino facility licensees, licensed charities, registered gaming workers and charity workers are required to cooperate fully with AGLC inspectors and police officers attending at a casino. A licensee must, on the request of an inspector, AGLC or an employee of AGLC:

- a) assist the inspector in carrying out an inspection; and
- b) provide the inspector with records, documents, books of account and receipts and provide a place where they may be inspected, audited, examined or copied.

1.13.2 To ensure compliance with the *Gaming, Liquor and Cannabis Act*, the Gaming, Liquor and Cannabis Regulation and Board policies, an AGLC inspector:

- a) must be given full and unrestricted access to all areas of a casino facility;
- b) may take reasonable samples of gaming supplies;
- c) may inspect, audit, examine and make copies of any records, documents, books of account and receipts relating to a gaming activity, a provincial lottery, a gaming or casino facility licence, gaming supplies or may temporarily remove any of them for those purposes;
- d) may interview the licensee or agents of the licensee with regard to any of the records, documents, books of account and receipts;
- e) may interview and request identification from any person who appears to be a minor who is found in the licensed facility;
- f) may interview and request identification from any person who appears to be a minor who is found outside of the licensed casino facility if the inspector has reasonable grounds to believe that the person is contravening or has contravened the *Gaming, Liquor and Cannabis Act*; and

SUBJECT: CASINO ACCESS

g) may seize identification from any person interviewed if the inspector has reasonable grounds to believe that the identification is false or has been altered.

1.13.3 A field technician, employed by or working on behalf of AGLC in a casino facility, installing, servicing or removing electronic gaming or gaming related equipment, has been designated by AGLC as an inspector pursuant to section 98(1) of the *Gaming, Liquor and Cannabis Act*.

1.13.4 An auditor or person employed or working on behalf of AGLC in a casino facility has been designated by AGLC as an inspector pursuant to section 98(1) of the *Gaming, Liquor and Cannabis Act*.

SUBJECT: HOURS OF OPERATION

POLICIES

- 1.14.1 Casino table games are allowed to operate a maximum of 17 consecutive hours, commencing no earlier than 10:00 a.m., and ending no later than 3:00 a.m.
- 1.14.2 Casino slot machines are allowed to operate a maximum of 17 consecutive hours commencing at 10:00 a.m., and ending no later than 3:00 a.m.
- 1.14.3 All casinos must be closed on Christmas Day.

GUIDELINES

- 1.14.4 Casino poker rooms may operate 24 hours a day provided the conditions in subsection 10.3.2 c) of the CTCOG are met.
- 1.14.5 Casinos are allowed to operate seven days a week.

SUBJECT: DRESS

POLICIES

- 1.15.1 All charity workers must be in a uniform as approved by the First Nation charity. The uniform must be separate and distinct for each gaming area. These uniforms will be worn when performing duties in a gaming pit or for cash cage/count room duties. (Added Apr 2018)
- 1.15.2 Charity workers must wear a pocket-less uniform while performing their duties as approved by the licensed charity.
- 1.15.3 Each First Nation charity must develop and enforce its own dress code for charity workers to allow for easy recognition by casino patrons and to reduce the possibility of criminal activity taking place in the gaming pit or cash cage/count room. (Added Apr 2018)
- 1.15.4 First Nation charities must submit any staff uniforms that do not meet these guidelines to AGLC for approval. (Added Apr 2018)
- 1.15.5 Patrons are not permitted to wear costumes in the casino which conceal their identity (e.g., face or eye masks).

SUBJECT: ADVERTISING

POLICIES

1.16.1 The casino facility licensee is responsible for all costs of advertising. None of the advertising expenses may be paid either directly or indirectly by the licensed charities.

GUIDELINES

1.16.2 Information regarding casino facility advertising may be found in Section 1.15 of the [CTCOG](#).

SUBJECT: PROMOTIONS

POLICIES

1.17.1 The casino facility licensee is responsible for all costs associated with a promotion. Any promotional activity that results in the licensed charity's revenue being reduced is prohibited.

GUIDELINES

1.17.2 Information regarding casino facility promotions may be found in Section 1.16 of the [CTCOG](#).

SUBJECT: TOURNAMENTS

POLICIES

- 1.18.1 Tournaments may only be held during a licensed casino event (see Section 1.14).
- 1.18.2 A tournament may not adversely affect normal revenues for the licensed charity.
- 1.18.3 Casino facility licensees must disburse the revenue generated from entry fees, re-buys and add-ons with the licensed charity as follows:
 - a) in tournaments where entry fees are \$150 and less, 10 per cent of the revenue generated must be allocated as compensation to the licensed charity;
 - b) in tournaments where entry fees are greater than \$150, 2.5 per cent of the revenue generated must be allocated as compensation to the licensed charity; and
 - c) the remaining revenue generated must be allocated to the casino facility licensee in order to pay all prize amounts.
- 1.18.4 Prior to the casino event starting, the general manager or combined general manager/advisor must communicate the date, time and tournament fee schedule to the cash cage advisor and/or count room advisor by a memorandum posted in the cash cage and count room.
- 1.18.5 The count room advisor must record tournament fees on the Master Revenue Report separately from the rake. The fee is to be clearly identified as "Tournament Fees."

SUBJECT: HOST FIRST NATION ELIGIBILITY

POLICIES

2.1.1 Charities applying for a casino licence must:

- a) be representative, and act for the benefit, of the HFN community;
- b) have a board of directors elected by HFN members at large or appointed by chief and council, who provide governance and oversight of the charity's programs, and are accountable for the charitable proceeds;
(Amended Apr 2018)

Note: In order to maintain independence from chief and council, a maximum of 35 per cent of the board of directors may be members of chief and council;

- c) be a charitable or religious organization and have a not-for-profit objective;
- d) have charitable or religious purposes or objects that benefit the HFN community, not a member's self-interest;
- e) be established or incorporated in a manner acceptable to AGLC pursuant to one of the following:
 - i) Band Council Resolution (BCR);
 - ii) *Societies Act* (Alberta);
 - iii) Part 9 of the *Companies Act*;
 - iv) Part II of the *Canada Corporations Act*;
 - v) *Religious Societies Land Act*;
 - vi) a charter from a recognized international governing body (e.g., service club charter); and
 - vii) other Alberta statutes, approved by AGLC.
- f) have by-laws that upon dissolution of the applicant charity, require any assets remaining after paying debts and liabilities to be:
 - i) disbursed to eligible charitable or religious entities or purposes; or

SUBJECT: HOST FIRST NATION ELIGIBILITY

- ii) transferred in trust to the chief and council until such time as the assets can be transferred from the chief and council to a charitable or religious entity or purpose approved by AGLC.

2.1.2 To have its eligibility for casino licensing determined by AGLC, the applicant charity must submit an application in the prescribed form, signed by a minimum of two authorized members of the charity, and attach the following information:

- a) for charities established by BCR, a copy of the BCR and by-laws or articles of association authorized by chief and council or approved by the membership of the charity;
- b) for charities incorporated under the *Societies Act*, Part 9 of the *Companies Act*, the *Religious Societies Land Act* and other statutes, copies of the Objects or Memorandum of Association, registered by-laws and articles of association;
- c) for charities incorporated under Part II of the *Canada Corporations Act*, Letters Patent;
- d) current executive list, including position titles, addresses and telephone numbers (business, residence and fax) and a description of how the charity's board and executive were determined;
- e) BCR authorizing the request to make an application for a casino licence; and
- f) a written declaration or statement of the Charitable Community Benefit provided by the programs or services the charity delivers either directly or indirectly. The declaration must identify:
 - i) the types of programs or services delivered or supported by the charity;
 - ii) an explanation as to why the programs or services are important to the HFN community;
 - iii) the number of persons participating in the programs or receiving services and the fee structure charged;

SUBJECT: HOST FIRST NATION ELIGIBILITY

- iv) the number of persons who may potentially benefit from the programs or services offered;
- v) the date(s) and approximate time(s) of program or service delivery (if requested by AGLC); and
- vi) the premises from which the program or service delivery is made (if requested by AGLC).

2.1.3 For a charity incorporated under a statute, the charity must ensure it is listed as “active” with Corporate Registry.

2.1.4 The charity’s registered objects as stated in a Statement of Objects, in its registered by-laws or in its Memorandum of Association, must:

- a) be expressed in precise terms;
- b) be charitable in law;
- c) be not for profit; and
- d) describe a charitable community benefit as listed in subsection 2.1.2 f).

2.1.5 The charity’s proposed use of Proceeds must be in accordance with the policies in the HFNCCPH or as approved by AGLC.

2.1.6 Charities engaged in any commercial activity which generates income for the personal gain of the charity’s membership or others are ineligible for licensing, unless otherwise approved by AGLC.

2.1.7 Charities that charge fees for their programs or services for the purpose of generating a profit rather than on a cost-recovery basis are ineligible for licensing, unless otherwise approved by AGLC.

2.1.8 Charities whose application for licensing is under review by AGLC or licensed charities already licensed by AGLC must immediately advise AGLC in writing of any changes to:

- a) their organizational structure as defined in subsection 2.1.1;
- b) their objectives or purpose; and

SUBJECT: HOST FIRST NATION ELIGIBILITY

- c) the type of programs or services they deliver or support including changes to:
 - i) the intended recipients, participants or beneficiaries of its programs or services;
 - ii) for charities who operate a public facility, changes to the access policy or procedures to the facility;
 - iii) the date and time of program and/or service delivery (if requested by AGLC); and
 - iv) the premises from which the program and/or service delivery is made (if requested by AGLC).

2.1.9 A charity established by a HFN for the purpose of applying for a casino licence on reserve, is not eligible to apply for a casino licence off its reserve.

GUIDELINES

2.1.10 If an application for a casino licence is refused by AGLC, the applicant charity may request a hearing before the Board pursuant to section 94(1) of the *Gaming, Liquor and Cannabis Act*.

SUBJECT: SUB-CHARITY/OTHER ENTITY ELIGIBILITY

POLICIES

- 2.2.1 To be eligible to receive proceeds from a licensed charity, a sub-charity must be in compliance with subsection 2.1.1, unless otherwise approved by AGLC.
- 2.2.2 Entities that do not comply with subsection 2.1.1 may be eligible to receive proceeds from a licensed charity if:
- a) the entities are approved by AGLC beforehand (the written declaration provided to the licensed charity, as specified in subsection 2.2.4, may be reviewed by AGLC when making its determination); and
 - b) the entities use the proceeds for charitable or religious purposes.
- 2.2.3 If a sub-charity/other entity dissolves, all of its remaining proceeds and any assets acquired with proceeds must be returned to the licensed charity.
- 2.2.4 The sub-charity/other entity must provide to the licensed charity a written declaration or statement of the charitable community benefit provided by the programs or services the sub-charity/other entity delivers. The declaration must identify:
- a) the types of programs or services delivered;
 - b) an explanation as to why the programs or services are important to the HFN community;
 - c) the number of persons participating in the programs or receiving services and the fee structure charged;
 - d) the number of persons who may potentially benefit from the programs or services offered;
 - e) the date(s) and approximate time(s) of program or service delivery; and
 - f) the premises from which the program or service delivery is made.
- 2.2.5 The sub-charity's/other entities' proposed use of proceeds must be in accordance with policies in the HFNCCPH or as approved by AGLC.

SUBJECT: SUB-CHARITY/OTHER ENTITY ELIGIBILITY

- 2.2.6 Sub-charities/other entities engaged in any commercial activity which generates income for the personal gain of the sub-charities'/other entities' membership or others are ineligible to receive proceeds, unless otherwise approved by AGLC.
- 2.2.7 Sub-charities/other entities that charge fees for their programs or services for the purpose of generating a profit rather than on a cost-recovery basis are ineligible to receive proceeds, unless otherwise approved by AGLC.
- 2.2.8 Sub-charities/other entities receiving proceeds from the licensed charity must immediately advise the licensed charity in writing of any changes to:
- a) the sub-charity's/other entity's objectives or purpose;
 - b) the type of programs or services delivered by the sub-charity/other entity including changes to:
 - i) the intended recipients, participants or beneficiaries of its programs or services;
 - ii) the date and time of program and/or service delivery;
 - iii) the premises from which the program and/or service delivery is made; and
 - iv) for sub-charities/other entities who operate a public facility, changes to the access policy or procedures to the facility.

SUBJECT: DUE DILIGENCE INVESTIGATION

POLICIES

- 2.3.1 A thorough background (due diligence) investigation is conducted on the applicant or licensed charity and all key personnel and associates related to the applicant or licensed charity as defined by AGLC.
- 2.3.2 The applicant or licensed charity's key personnel include individuals that exercise influence or control over day to day operations or decision-making and individuals who have the authority to hire or terminate employees, and include but are not limited to:
- a) directors;
 - b) individuals employed in senior management positions such as CEO or executive directors and CFO or controller;
 - c) individuals who have signing authority on any bank accounts where charitable proceeds are held or maintained; and
 - d) general manager, alternate general manager, and combined general manager/advisor(s).
- 2.3.3 Key personnel associates include but are not limited to:
- a) a spouse or a person with whom the individual is living in a relationship of interdependence;
 - b) any corporation controlled by a key person; and
 - c) any key personnel or associate of the controlled corporation.
- 2.3.4 Directors of the charity and related associates may be permitted to complete a separate personal disclosure, specified by AGLC, depending upon their responsibilities on the board. This disclosure may differ from documentation required by other key personnel or associates.
- 2.3.5 The applicant or licensed charity must ensure that all key personnel and associates submit all documents or provide information as required by AGLC and deemed necessary to complete the due diligence investigation. Failure to submit the documents or information within the time frame specified in the document or information request may result in sanctions as

SUBJECT: DUE DILIGENCE INVESTIGATION

determined by the Board up to and including the termination of the casino licence.

2.3.6 AGLC may refuse to issue a casino licence if, in its opinion, the applicant or licensed charity has misled AGLC or provided inaccurate or incomplete information.

2.3.7 AGLC may refuse to issue a casino licence, or may terminate a casino licence if, in its opinion, the applicant or licensed charity's key personnel or associate:

- a) is a person who has not acted or may not act in accordance with the law, with honesty and integrity or in the public interest, having regard to the past conduct of the person;
- b) would be a detriment to the integrity or lawful conduct of gaming activities or provincial lotteries;
- c) is a person whose background, reputation and associations may result in adverse publicity to the gaming industry in Alberta; or
- d) has, within the five years prior to their appointment or hiring:
 - i) contravened the Act or Regulation;
 - ii) contravened a predecessor of the Act or Regulation;
 - iii) contravened a condition imposed on a licence or registration issued or made under the Act or a predecessor of the Act; or
 - iv) fails to pass a records check as outlined in section 10 of the Gaming, Liquor and Cannabis Regulation.

2.3.8 Notwithstanding subsections 2.3.1 to 2.3.7, AGLC may refuse to issue a casino licence to the applicant or licensed charity.

GUIDELINES

2.3.9 The investigation will examine backgrounds to ensure that those who could be a detriment to the integrity or lawful conduct of gaming in the province are prevented from having an association with the applicant or licensed charity.

SUBJECT: WAGES

POLICIES

3.1.1 Charity worker wages are subject to AGLC approval.

3.1.2 A licensed charity must employ charity workers to fill the following positions:

- a) general manager or CGMA;
- b) alternate general manager;
- c) banker;
- d) cashier;
- e) chip runner;
- f) count room supervisor; and
- g) count room staff (sorter, counter, recorder and amalgamator).

Note: In casinos with less than 300 slot machines, the counter may complete the sorter duties if there are less than eight tables, including poker, open during an event.

3.1.3 Any additional charity worker positions not listed in subsection 3.1.2 must be approved by AGLC.

3.1.4 The maximum number of charity workers working an event at any one time, unless otherwise approved by AGLC, will be:

- a) general manager or CGMA: 1;
- b) alternate general manager: 1;
- c) banker: 1;
- d) count room supervisor: 1
- e) cashier: 4;
- f) chip runner: 4; and
- g) count room staff: 5.



SECTION: CHARITY WORKERS

NUMBER: 3.1

HOST FIRST NATION CHARITABLE CASINO POLICIES HANDBOOK

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SUBJECT: WAGES

GUIDELINES

- 3.1.5 Proceeds may be used to pay for charity worker wages and associated benefits (including the cost of food and non-alcoholic refreshments while on duty).

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April 1, 2015

AUTHORITY: Original signed by Susan Green

SUBJECT: ELIGIBILITY REQUIREMENTS

POLICIES

3.2.1 Eligibility requirements for charity workers are as follows:

- a) charity workers must be registered with AGLC. Applications for registration as a charity worker may be obtained from AGLC;
- b) charity workers cannot normally perform any of the following functions at the same HFN casino facility in which they are employed:
 - i) games manager;
 - ii) pit supervisor;
 - iii) pit boss;
 - iv) dealer;
 - v) director/manager of security;
 - vi) director/manager of surveillance;
 - vii) security guard;
 - viii) monitor room personnel;
 - ix) slot manager; and
 - x) slot operator (slot attendant or cashier).

Note: The general manager may perform the CGMA duties in a HFN casino facility if:

- the casino facility has been in operation for a minimum of six months; and
 - the general manager meets the registration requirements of an Advisor.
- c) an individual on the board of the licensed charity cannot hold any charity worker or advisor positions within the HFN casino facility the licensed charity operates and where the individual is a board member;
 - d) all charity workers must be 18 years of age or older;

SUBJECT: ELIGIBILITY REQUIREMENTS

- e) all charity workers must be a Canadian citizen or a landed immigrant, or a citizen of a foreign country who has received a work visa from federal authorities to work as a casino worker. The appropriate documents from federal authorities must be provided as part of the registration process;
- f) a person may not be eligible to work as a charity worker if the person:
 - i) has, within the five years prior to the submission of the application, been charged with or convicted of:
 - an offence under the *Criminal Code (Canada)*, the *Excise Act (Canada)*, the *Food and Drugs Act (Canada)* or the *Controlled Drugs and Substances Act (Canada)*; or
 - an offence under a foreign Act or regulation that, in the Board’s opinion, is substantially similar to an offence referred to in subclause i);
 - ii) has, at any time, been charged with or convicted of:
 - an offence under the *Criminal Code (Canada)*, the *Excise Act (Canada)*, the *Food and Drugs Act (Canada)* or the *Controlled Drugs and Substances Act (Canada)*; or
 - an offence under a foreign Act or regulation that, in the Board’s opinion, is substantially similar to an offence referred to in subclause ii);if in the Board’s opinion the offence is sufficiently serious that it may detract from the integrity with which gaming activities or provincial lotteries are to be conducted in Alberta or may be detrimental to the orderly or lawful conduct of activities authorized by a liquor licence or a registration relating to liquor;
 - iii) has, within the five years prior to the submission of the application, been serving a term of imprisonment of three years or more;

SUBJECT: ELIGIBILITY REQUIREMENTS

- iv) has within the five years prior to the submission of the application contravened:
 - the *Gaming, Liquor and Cannabis Act* or Gaming, Liquor and Cannabis Regulation;
 - a predecessor of the *Gaming, Liquor and Cannabis Act* or Gaming, Liquor and Cannabis Regulation; or
 - a condition imposed on a licence or registration issued or made under the *Gaming, Liquor and Cannabis Act* or a predecessor of the Act.
- g) the Board may refuse to register an applicant if the Board is satisfied that the applicant, any of the applicant's associates or any other person with connections to the applicant:
 - i) is a person who has not acted or may not act in accordance with the law, with honesty and integrity or in the public interest, having regard to the past conduct of the person;
 - ii) would be a detriment to the integrity or lawful conduct of gaming activities or provincial lotteries;
 - iii) is a person whose background, reputation and associations may result in adverse publicity for the gaming industry in Alberta; or
 - iv) would be a detriment to the lawful manufacture, import, purchase, sale, provision, transport, possession, storage, use or consumption of liquor.
- h) notwithstanding subsection 3.2.1g) above, the Board may refuse to register an applicant.

3.2.2 A licensed charity must notify AGLC immediately upon becoming aware of any charity worker being charged with or convicted of an offence under the legislation listed in subsection 3.2.1.

3.2.3 A charity worker must notify AGLC and the licensed charity immediately when charged with or convicted of an offence under:

- a) the *Criminal Code* (Canada);

SUBJECT: ELIGIBILITY REQUIREMENTS

- b) the *Excise Act* (Canada)
- c) the *Food and Drugs Act* (Canada);
- d) the *Controlled Drugs and Substances Act* (Canada);
- e) a foreign Act or Regulation that is substantially similar to an offence referred to in a), b), c), or d) above;
- f) the *Gaming, Liquor and Cannabis Act* (Alberta); or
- g) the Gaming, Liquor and Cannabis Regulation (Alberta).

3.2.4 If a charity worker is charged or convicted, as described in subsection 3.2.3 the Board may take disciplinary action including, but not limited to, suspension or cancellation of the registration.

3.2.5 If a charity worker has misled the Board, failed to provide information or provided inaccurate information, the Board may take disciplinary action including, but not limited to, suspension or cancellation of the registration.

3.2.6 Charity workers may only work in the position(s) for which they are registered and may only be paid for the work performed in these positions. Where the charity worker is performing the role of a CGMA, the individual cannot be paid for two separate positions.

3.2.7 Failure to comply with the conditions of registration and any of the provisions of the terms and conditions may result in disciplinary action by the Board pursuant to Part 4 of the *Gaming, Liquor and Cannabis Act*.

3.2.8 Any changes to personal information (for example, address or surname) provided to AGLC must be reported immediately in writing, by email to gaming.registrations@aglc.ca, by fax to 780-447-8912 or by telephoning AGLC's Registration Unit at 1-800-272-8876.

3.2.9 Registrations expire every two years. Persons re-applying for registration are not required to provide a birth certificate. If approved, the original registration number will continue to be used.



SECTION: CHARITY WORKERS

NUMBER: 3.2

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SUBJECT: ELIGIBILITY REQUIREMENTS

GUIDELINES

- 3.2.10 Applications for registration as a charity worker (Form 5422) can be obtained from AGLC by calling any of AGLC's offices as listed in subsection 1.5.1 during regular business hours. A copy of the application may also be accessed on AGLC's website at aglc.ca.
- 3.2.11 The registration application will only be processed if it is complete in all the information required.

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SUBJECT: CONDUCT

POLICIES

- 3.3.1 A charity worker must comply with the conditions of registration and the provisions of the HFNCCPH and the CTCOG. Failure to do so may result in disciplinary action in accordance with section 91 or 91.1 of the *Gaming, Liquor and Cannabis Act*.
- 3.3.2 Charity workers must maintain the integrity of gaming and ensure that only lawful gaming activities are conducted in a casino facility.
- 3.3.3 Charity workers must ensure their registration is current with AGLC.
- 3.3.4 Charity workers must not be under the influence of liquor or illegal drugs at a casino event. Any use of prescription (including cannabis for medical purposes) or off-the-shelf medications while working a casino event must be consistent with the casino facility licensee's policies regarding their use and not interfere with a charity worker's ability to perform his or her duties.
(Amended Apr 2018)
- 3.3.5 Charity workers are prohibited from playing casino games or gaming terminals (including slot machines and VLTs) in the casino facility where their employer holds its casino licence.
- 3.3.6 Personal possession of chips by charity workers is prohibited and must be reported immediately to AGLC by the general manager.
- 3.3.7 Charity workers are prohibited from cashing cheques or extending credit.
- 3.3.8 A name card must be worn by all advisors and charity workers while on duty and must be visible at all times:
 - a) advisors and charity workers must wear a laminated colour photo identification tag showing first or common name, position, registration number, registration expiry month and also an AGLC CasinoTrack card for the CasinoTrack system;

SUBJECT: CONDUCT

- b) two AGLC CasinoTrack cards will be issued at the time of registration. An individual that is issued CasinoTrack cards must abide by the following conditions:
 - i) CasinoTrack cards must be kept secured by the individual and must not be transferred, provided to or used by another individual for any purpose;
 - ii) CasinoTrack cards must not be copied or duplicated;
 - iii) all advisors and charity workers must wear their CasinoTrack card while on duty; and
 - iv) if a registered gaming worker does not have a valid CasinoTrack card, the individual cannot log into the CasinoTrack system and therefore cannot be permitted to work.
 - c) an individual may provide his/her second CasinoTrack card to the licensed charity. The CasinoTrack card must be stored in a safe at the respective casino facility. A log must be maintained whereby the individual is required to sign out the CasinoTrack card when it is needed.
 - i) the log must contain the registration number of the CasinoTrack card, date and time card is signed-out, the reason why the card is required and signatures of both the individual and licensed charity.
 - d) in the case of a lost or stolen CasinoTrack card, the individual must notify Hotline immediately and a \$25 replacement fee will be charged.
- 3.3.9 Only charity workers, scheduled to a specific task and are on duty are allowed in gaming areas.
- 3.3.10 All charity workers must report to the general manager or combined general manager/advisor before starting their shifts.
- 3.3.11 Charity workers may work only in the position for which they are currently registered.

SUBJECT: CONDUCT

3.3.12 Charity workers are only allowed to work one position during an event except:

- a) if the general manager assigns a count room worker to witness table closing chip counts. This must not interfere with count room duties;
- b) in casinos with less than 300 slot machines, those individuals assuming the positions of banker, cashier(s) and chip runner may, once their cash cage duties have been concluded, also work in various count room positions. The one exception being the banker, who must not be allowed to assume the position of count room supervisor; and
- c) in casinos with less than 300 slot machines, the counter may complete the sorter duties if there are less than eight tables, including poker, open during the event.

3.3.13 The general manager or combined general manager/advisor and banker are deemed to be on continual duty during the event. They may not participate in any activity that detracts from their casino duties.

SUBJECT: GENERAL MANAGER

POLICIES

- 3.4.1 General managers are required to complete due diligence.
- 3.4.2 The general manager is responsible for all aspects of conducting and managing the charitable event.
- 3.4.3 An alternate general manager shall be on duty in the general manager's absence.
- 3.4.4 In consultation with the games manager, the general manager must ensure the casino is conducted in accordance with the HFNCCPH and the CTCOG.
- 3.4.5 The general manager duties are as follows:
 - a) Operational Functions:
 - i) records the appropriate information from the licence into the CasinoTrack system;
 - ii) ensures all charity workers (excluding count room staff) are in the casino facility prior to casino opening;
 - iii) ensures the count room staff are present prior to scheduled start of shift;
 - iv) ensures the names of all charity workers are recorded in the CasinoTrack system;
 - v) ensures designated charity workers are in place and have signed in at the beginning of shift and signed out at end of shift with system access cards in the CasinoTrack system;
 - vi) witnesses interim and final pull of drop boxes;
 - vii) may perform duties of other charity workers on a temporary basis, no longer than one hour, as long as all procedures for the position are followed (e.g., assuming duties of other charity workers to allow them to take a break or eat a meal);
 - viii) may fill a position that becomes vacant due to unforeseen circumstances (must be documented on a Discrepancy Report);

SUBJECT: GENERAL MANAGER

- ix) may assign another charity worker to fill a vacant position for the duration of the event (must be documented on a Discrepancy Report); and
 - x) signs all Discrepancy Reports in addition to the advisor or the games manager.
- b) Financial Transactions:
- i) counts and verifies the opening cash bankroll and the opening chip inventory received from the casino facility licensee or his designate for each event;
 - ii) witnesses transfer of cash from count room supervisor to banker;
 - iii) ensures closing cage bankroll are in secure overnight storage;
 - iv) ensures all financial transaction entries in the CasinoTrack system are completed as required;
 - v) investigates fully any error, procedural irregularity or other breach of the CTCOG or the HFNCCPH and reports to AGLC;
 - vi) reports immediately to AGLC any charity worker in personal possession of casino chips; and
 - vii) returns remaining chips to the casino facility licensee or designate and records the information in the CasinoTrack system;
 - viii) returns and signs, after the close of the event, to the casino facility licensee or his designate, cash equal to the opening cash bankroll received the morning of each event; and
 - ix) after the conclusion of all related tasks, all cash including the opening bankroll and the event's proceeds is to be returned to the casino facility licensee or designate. Verification of the return of this cash is to be obtained from the casino facility licensee's designated individual.

SUBJECT: GENERAL MANAGER

c) Security:

- i) ensures secure handling and storage of chips and cash at all times during the event;
- ii) enforces access provisions to restricted areas; and
- iii) keeps the safe combination confidential, or maintains possession of safe keys (if applicable).

GUIDELINES

- 3.4.6 In situations where the licensed charity does not use advisors (see Section 4.3), the general manager may be used to perform the advisor duties if they meet the registration requirements of an advisor (see Section 6.3 of the CTCOG).
- 3.4.7 All references to the general manager may be considered to be references to the alternate general manager.

SUBJECT: COMBINED GENERAL MANAGER/ADVISOR

POLICIES

- 3.5.1 To act as a CGMA the requirements and registration process must be completed for both an advisor and a general manager. If an individual has only completed the advisor requirements for one of the cash cage or count room, he/she can only complete the CGMA duties for the area for which the requirements have been met (i.e., only eligible to work in the cash cage if only the cash cage requirements have been completed).
- 3.5.2 A CGMA is directly accountable to AGLC. He/she must ensure the licensed charity complies with provisions of the *Gaming, Liquor and Cannabis Act*, Gaming, Liquor and Cannabis Regulation and Board policies as they relate to cash cage and count room activities. Failure to do so may result in disciplinary action including, but not limited to, suspension or cancellation of the registration.
- 3.5.3 A CGMA is responsible for identifying and reporting the circumstances surrounding any shortages by submitting a Discrepancy Report to AGLC. An investigation may be conducted based on the submitted Discrepancy Report. If negligence is involved in the shortage, Board action may be considered to secure the missing funds. If the shortage occurred as the result of a criminal act, the appropriate *Criminal Code* charges will be laid (see section 9).
- 3.5.4 A CGMA is responsible for all the general manager duties described in Section 3.4.
- 3.5.5 Cash cage duties are defined as follows:
- a) ensures procedures are consistent with CTCOG and HFNCCPH and documents are verified as required;
 - b) works in co-operation with the casino facility licensee and charity workers, to ensure a professional casino operation for the overall benefit and integrity of charitable gaming;
 - c) ensures cash cage entrance is locked and access provisions enforced;

SUBJECT: COMBINED GENERAL MANAGER/ADVISOR

- d) advises charity workers on the following:
- i) position duties;
 - ii) security awareness and practices including:
 - chip/cash handling and protection;
 - hold-up, robbery and alarm procedures;
 - panic alarm buttons; and
 - counterfeit money procedures;
 - iii) cashiers do not accept chips from another casino facility;
 - iv) cashiers lay out incoming chips, in the following manner:
 - laid flat side by side and not overlapping so they can be easily read by surveillance measures;
 - highest denomination in descending order to the lowest denomination; and
 - if space is required for chip quantities of more than 20 of the same denomination, stacks of 20 chips shall be confirmed and placed in a chip rack in clear view of surveillance measures.
 - v) cashiers count out by hand all cash payouts, in the following manner:
 - fanning out the bills lengthways in groups of 10;
 - not more than 10 groups at a time;
 - bills overlapping with the denominations clearly visible on each bill, so that the denomination is visible to surveillance measures; and
 - if space is required for bill quantities of more than 10, of the same denomination, stacks of 10 bills shall be placed to the side in clear view of surveillance measures.
 - vi) cashiers may directly make cash payouts to patrons using a bill counter for large cash outs of more than 50 bills subject to the

SUBJECT: COMBINED GENERAL MANAGER/ADVISOR

conditions of Section 5.4 of the [CTCOG](#). However, cash outs of 50 bills or less may be prepared using a bill counter in order to verify the amount before counting out by hand as per subsection 6.3.11 d) v) of the [CTCOG](#); and

- vii) cashiers, when using a bill counter for patron cash outs, comply with the following procedures:
 - the bill counter shall be tested by the advisor daily prior to use by running a bundle of 100 bills through the bill counter twice;
 - the tests shall be documented in CasinoTrack on a Discrepancy Report noting the date, time, result and the name and registration number of the advisor. Any malfunction shall be reported to the casino facility licensee and the bill counter shall not be used until repaired;
 - when counting patron cash outs, bill denominations shall be counted separately from highest to lowest denomination;
 - patron cash outs shall be counted twice for verification in view of the patron and be witnessed and verified by the advisor;
 - total amount of the cash out shall be announced and confirmation received from the patron. In the case of a dispute, the cash out will be verified by manual count; and
 - bills shall be passed to the patron on the counter.
- e) provides an independent check on cash cage operations and procedures;
- f) ensures charity workers complete payouts, fills, credits, opening and closing procedures;
- g) assigns banker to witness player cash-outs during absence;
- h) submits Discrepancy Reports detailing all errors or procedural irregularities in the cash cage to AGLC as required;
- i) ensures any discrepancy of \$200 or more is reported to AGLC;
- j) records the cash transactions as per subsection 5.10.2 of the [CTCOG](#);

SUBJECT: COMBINED GENERAL MANAGER/ADVISOR

- k) witnesses or verifies:
 - i) transferring of opening chip inventory and cash bankroll in cash cage from the casino facility licensee to the banker;
 - ii) banker issuing and/or accounting for opening inventory of chips to games;
 - iii) banker transferring chips to games;
 - iv) banker receiving chips from games;
 - v) banker transferring cash to cashier;
 - vi) cashier(s) transferring chips/cash to banker;
 - vii) balancing of cashier's float at shift change;
 - viii) outgoing banker counting and recording the chip/cash inventories at shift change with incoming banker;
 - ix) banker counting and recording cash fills from count room;
 - x) banker count and amalgamate chips and cash;
 - xi) all player cash-outs over \$200; may physically check chips and cash to verify accuracy or may appoint banker to verify cash-outs in their absence;
 - xii) final counts for casino closing inventories and the cash float to being returned to the operator or operator's representative;
 - xiii) transfers of chips/cash to and from the casino facility licensee's poker/slot bank;
 - xiv) the cash-outs of dealer tips (if applicable); and
 - xv) the cash-outs of food and beverage workers (if applicable).
- l) directs procedures to be followed to isolate source of any accounting discrepancy that may occur;
- m) obtains signature of banker on all Discrepancy Reports; and

SUBJECT: COMBINED GENERAL MANAGER/ADVISOR

n) remains in the casino facility while on duty and be available to the charity workers at all times. If the CGMA on duty has to leave the premises, they must be replaced by another individual registered as both an advisor and a general manager or an individual registered as an advisor and an individual registered as general manager.

3.5.6 Count room duties are defined as follows:

- a) ensures procedures are consistent with the CTCOG and documents are verified as required;
- b) works in co-operation with casino facility staff and charity workers to ensure a professional casino operation for the overall benefit and integrity of charitable gaming;
- c) trains charity workers in, and advises on, proper procedures;
- d) reports all errors or procedural irregularities in the count room, by submitting Discrepancy Report with details to AGLC as required;
- e) ensures any discrepancy of \$200 or more is reported to AGLC;
- f) if required, handles chips and cash only to train charity workers or to verify count if discrepancy has occurred. This must be witnessed by count room staff;
- g) ensures count room entrance is locked and access provisions enforced;
- h) witnesses rake and drop box count and direct procedures to be followed to isolate source of any accounting discrepancy;
- i) witnesses the following transactions in the count room:
 - i) cash and chip fill(s) to banker;
 - ii) preparation of bank deposit(s); and
 - iii) preparation of cash transfers to, and where applicable receipt of cash transfers from, secure storage
- j) obtains signature of count room supervisor on all Discrepancy Reports; and
- k) remains in the casino facility while on duty.

SUBJECT: BANKER

POLICIES

3.6.1 The banker supervises the cash cage and is directly accountable to the general manager.

3.6.2 *(Deleted Jul 2019)*

3.6.3 Specific duties of the banker are as follows:

- a) documents all transactions as required and ensures security of all chips and cash in cash cage;
- b) ensures cashiers retain personal control of chips and cash for which they are responsible while on duty;
- c) receives and counts opening cash bankroll and chip inventory with the general manager or combined general manager/advisor;
- d) records and maintains a running inventory of the cash bankroll and the chip inventory;
- e) issues opening inventory of chips to games where required;
- f) documents transactions as required and maintains security and control of chips/coin inventory during shift;
- g) supplies games with chips/coin as requested in the CasinoTrack system;
- h) receives excess chips/coin from games as requested in the CasinoTrack system;
- i) issues opening cash fill and subsequent cash fills to cashiers;
- j) obtains cash transfers from the count room supervisor as required;
- k) receives inventory of chips/cash from cashiers;
- l) counts, amalgamates and records all chips and cash in cash cage at the end of the day;
- m) returns remaining chips to the operator at the end of the day and records the information in the CasinoTrack system; and



SECTION: CHARITY WORKERS

NUMBER: 3.6

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SUBJECT: BANKER

- n) at the end of event, transfers the cash float to the general manager or combined general manager/advisor for transfer to the casino facility licensee.

DATE ISSUED:

July 30, 2019

AUTHORITY: Original signed by Gael MacLeod

SUBJECT: CASHIER

POLICIES

3.7.1 The cashier duties are as follows:

- a) receives and counts opening cash fill from the banker;
- b) maintains security of the cash and chips for which he or she is responsible while on duty in the cash cage;
- c) redeems players' chips for cash;
- d) ensures the general manager or combined general manager/advisor, banker or advisor witnesses all player cash-outs over \$200;
- e) ensures trays are put in cash drawers and the drawers are locked when leaving cash cage;
- f) at the end of a shift, accounts for and transfers all chips and cash for which he or she is responsible to the banker; and
- g) the cashier must not:
 - i) sell chips; and
 - ii) exchange U.S. currency for chips or cash; and exchange traveller's cheques for chips or cash.

SUBJECT: CHIP RUNNER

POLICIES

3.8.1 The chip runner duties are as follows:

- a) participates in games opening and closing with gaming table personnel;
- b) transfers fills from the banker to games and credits from games to banker;
- c) verifies the accuracy of these transactions;
- d) at final close of games, witnesses chip count and verifies in the CasinoTrack system; and
- e) may assist the general manager or combined general manager/advisor during pull of drop boxes.

SUBJECT: COUNT ROOM SUPERVISOR

POLICIES

- 3.9.1 The count room supervisor is directly accountable to the general manager or combined general manager/advisor for supervision of count room procedures and count room staff.
- 3.9.2 The count room supervisor must document all transactions as required and ensure security of all cash and chips in the count room.
- 3.9.3 Specific duties of the count room supervisor are as follows:
- a) ensures count room is secured;
 - b) records the table number from the “Box ID Card” and the number of bills, coins and chips (if any) counted by the amalgamator, in the CasinoTrack system; (Amended Jul 2019)
 - c) verifies the information recorded by the recorder;
 - d) supplies cash to banker as required;
 - e) ensures the rake boxes are counted first and chips are transferred to banker before continuing the count; and
 - f) generates the Master Revenue Report and Count Room Drop Box Verification in the CasinoTrack system.

SUBJECT: SORTER

POLICIES

3.10.1 The duties of the sorter are as follows:

- a) empties the contents of the drop box and shows open box to camera to ensure it is empty;
- b) sorts cash or chips into denominations and places contents into money bin with a "Box ID Card" and passes bin to counter.
- c) witnesses count by counter; and
- d) at final close of games, witnesses table chip count, if required.

SUBJECT: COUNTER

POLICIES

3.11.1 The duties of the counter are as follows:

- a) counts the contents of the money bin using money counting machine;
- b) passes the “Box ID Card” and the counted bills, by denomination, from the drop box across the table to the amalgamator; and (Amended Jul 2019)
- c) assists sorting of chips and cash as needed.

SUBJECT: RECORDER

POLICIES

3.12.1 The duties of the recorder are as follows:

- a) records the table number from the “Box ID Card” in the CasinoTrack system; and
- b) records the number of bills, coins and chips (if any) counted by the counter in the CasinoTrack system.

SUBJECT: AMALGAMATOR

POLICIES

3.13.1 The duties of the amalgamator are as follows:

- a) receives cash or chips from counter; (Amended Jul 2019)
- b) verifies all bills are of the same denomination;
- c) uses a counting machine to verify contents of the drop box and advises count room supervisor of the amount by denomination; and (Amended Jul 2019)
- d) amalgamates all cash or chips in the count room by denomination into bundles of 100 after receiving confirmation from the count room supervisor that the totals from both counts match.

SUBJECT: LICENSED CHARITY'S ROLES AND RESPONSIBILITIES

POLICIES

- 4.1.1 The licensed charity must operate the casino according to:
- a) the *Gaming, Liquor and Cannabis Act*;
 - b) the Gaming, Liquor and Cannabis Regulation;
 - c) the licence which includes information pertaining to the location, number of games, dates and hours of operation;
 - d) the operating requirements provided in the HFNCCPH and the CTCOG. Copies must be made available at the casino premises in the following areas:
 - i) each games pit;
 - ii) cash cage;
 - iii) count room;
 - iv) charity workers' lounge; and
 - v) staff lounge;
 - e) any special conditions required by the Board; and
 - f) all federal and provincial laws.
- 4.1.2 The licensed charity must immediately report to AGLC any irregularities, theft, fraud, cheating at play or violations of policy in the conduct of its licensed event and in the use of proceeds.
- 4.1.3 Where casino revenue or proceeds are missing due to suspected theft or fraud, the licensed charity must not initiate any civil action against, or enter into any repayment agreements or other agreements with, persons suspected of being responsible for the missing casino revenue or proceeds.

SUBJECT: CASINO FACILITY AND SERVICES AGREEMENT

POLICIES

- 4.2.1 A Casino Facility and Services Agreement between the licensed charity and the casino facility licensee must abide by the following conditions:
- a) the licensed charity must not solicit or accept any financial inducement from a casino facility licensee to enter into a casino facility and services agreement;
 - b) the casino facility licensee must not offer or give any financial inducement to the licensed charity to enter into a Casino Facility and Services Agreement;
 - c) the licensed charity must not enter into a Casino Facility and Services Agreement with a casino facility licensee which guarantees a minimum net return to the licensed charity; and
 - d) the casino facility licensee must not offer or enter into a Casino Facility and Services Agreement with the licensed charity which guarantees a minimum net return to the licensed charity.
- 4.2.2 The casino facility licensee must provide the licensed charity with a Casino Facility and Services Agreement which establishes fixed fees or charges, excluding GST, for the operation of the casino.
- 4.2.3 The Casino Facility and Services Agreement must include a provision that at the completion of the event it will be determined if the total of the fixed fees and charges of the casino facility licensee exceeds:
- a) for casinos with over 400 slot machines, 50 per cent of the net table game proceeds;
 - b) for casinos with 350 to 399 slot machines, 65 per cent of the net table game proceeds; and
 - c) for casinos with less than 350 slot machines, 75 per cent of the net table game proceeds.

SUBJECT: CASINO FACILITY AND SERVICES AGREEMENT

If such fees and charges exceed the above net proceeds, the casino facility licensee will only be entitled to payment of an amount equivalent to 50 per cent, 65 per cent or 75 per cent of the net table game proceeds.

- 4.2.4 GST (if applicable) is paid at the end of each event and is based on the casino facility operator's fees from that event.
- 4.2.5 The casino facility licensee may keep table game surpluses generated at events to cover table game deficits which may occur at subsequent events. Net accumulated surpluses that exist at the end of each quarter of the licensed period must be paid by the casino facility licensee to the licensed charity within three days of the end of the quarter.
- 4.2.6 The casino facility licensee may request an adjustment to its fixed fees, providing such requests have been submitted for the prior approval of AGLC. The adjustment, once approved, would commence at the start of the month following the approval.
- 4.2.7 The casino facility licensee is responsible for the applicable percentage of losses (net proceeds after prizes are paid is negative), in casinos with over 400 slot machines 50 per cent; in casinos with 350 to 399 slot machines 65 per cent; and in casinos with less than 350 slot machines 75 per cent.

SUBJECT: ADVISOR CONTRACTS

POLICIES

- 4.3.1 The licensed charity is required to employ advisors for a minimum of six months after the opening of the casino facility.
- 4.3.2 After the six month requirement is met, the licensed charity has the option to continue to use an advisor or use a CGMA to perform the advisor duties. The CGMA must be registered as an advisor and a general manager or alternate general manager.
- 4.3.3 For casinos with 16 or more table games, both a cash cage and count room advisor in each role is required. For casinos with 15 or less table games, one dual role advisor is required.

GUIDELINES

- 4.3.4 AGLC does not advocate advisor contracts, which obligate the licensed charity to utilize the services of a specific advisor for its next event where the duration of the contract exceeds one year. Where such contracts have been signed, the licensed charity is advised to seek its own legal advice on the legality and enforceability of these contracts.

POLICIES

Combined General Manager/Advisor (CGMA)

- 4.4.1 Applicants for the CGMA position must submit a letter to AGLC, providing the following information:
- a) name and address of the applicant;
 - b) \$100 payment to cover administrative costs; and
 - c) a security clearance obtained within three months of the exam date (AGLC is not responsible for the cost of the clearance).
- 4.4.2 On receipt of the documentation as per subsection 4.4.1, applicants will be required to write an exam and achieve a minimum score of 75 per cent.
- 4.4.3 Applicants failing to achieve the minimum score will be allowed to re-write the exam according to the following:
- a) applicants failing to achieve the minimum score on their first attempt:
 - i) will not be permitted to re-write the exam for three months from the date the exam was written; and
 - ii) must make written application to AGLC requesting approval to re-write the exam; the applicants will not be required to submit the \$100 administration fee or provide a security clearance.
 - b) applicants failing to achieve the minimum exam score on their second attempt:
 - i) will not be permitted to re-write the exam for six months from the date the second exam was written; and
 - ii) must make written application to AGLC requesting approval to re-write the exam; the request must include the \$100 administration fee and an updated security clearance.

SUBJECT: COMBINED GENERAL MANAGER/ADVISOR AND ADVISORS

- c) applicants failing to achieve the minimum exam score on their third attempt:
 - i) will not be permitted to re-write the exam for one year from the date the third exam was written; and
 - ii) must make written application to AGLC requesting approval to re-write the exam; the request must provide a written explanation as to why the applicant should be allowed to re-write the exam, the \$100 administration fee and an updated security clearance.
- d) applicants failing to achieve the minimum exam score on their fourth attempt:
 - i) will not be permitted to re-write the exam for two years from the date the fourth exam was written; and
 - ii) must make written application to AGLC requesting approval to re-write the exam; the request must provide a written explanation as to why the applicant should be allowed to re-write the exam, the \$100 administration fee and an updated security clearance.

4.4.4 Upon successful completion of the exam a thorough due diligence investigation into the successful applicant will be conducted (see Section 2.3).

4.4.5 AGLC will issue a training registration for a period of six months for the positions of a CGMA upon successful completion of the exam. A two year registration will be issued upon completion of due diligence and a training period in a HFN casino facility which includes:

- a) three event opening procedures;
- b) three event closing procedures;
- c) three banker shift changes;
- d) one full event, and
- e) for the count room two full count room events.

SUBJECT: COMBINED GENERAL MANAGER/ADVISOR AND ADVISORS

Note: Training credit is not given for events completed prior to the application for CGMA.

- 4.4.6 For casinos with 16 or more table games a CGMA in each role is required. For casinos with 15 or less table games, one dual role CGMA is required.
- 4.4.7 In order to work as CGMA for both the cash cage and count room, the training requirements for both positions must be completed.
- 4.4.8 A CGMA must work a minimum of 200 hours over a two-year period (100 of these hours must be in the last year) to remain registered. The start date of the two-year period is the date AGLC issues the two-year registration as stated in subsection 4.4.5.
- 4.4.9 A CGMA is directly accountable to AGLC. They shall ensure the licensed charities comply with provisions of the *Gaming, Liquor and Cannabis Act*, Gaming, Liquor and Cannabis Regulation and Board policies as they relate to cash cage and count room activities. Failure to do so may result in disciplinary action up to and including suspension or cancellation of registration.
- 4.4.10 A CGMA is, as a condition of registration, responsible for providing the relevant information, assistance and guidance for the licensed charity to properly complete the required financial control forms and at the same time adhere to all the financial control requirements. All required documentation pertaining to the casino event must be completed and balanced at close of the casino event prior to his/her departure.
- 4.4.11 A CGMA is responsible for identifying and reporting the circumstances surrounding any shortages by submitting a Discrepancy Report to AGLC. An investigation may be conducted based on the submitted Discrepancy Report. If negligence is involved in the shortage, Board action may be considered to secure the missing funds. If the shortage occurred as the result of a criminal act, the appropriate *Criminal Code* charges will be laid (see section 9, Enforcement of Legislation).
- 4.4.12 A CGMA must hold a current registration with AGLC and must follow all cash cage and count room advisor duties as defined in Section 6.3 of the CTCOG.



SECTION: CASINO EVENT OPERATIONS

NUMBER: 4.4

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SUBJECT: COMBINED GENERAL MANAGER/ADVISOR AND ADVISORS

Advisors

4.4.13 Applicants for the advisor position must complete the requirements specified in subsection 6.3.5 of the CTCOG prior to being registered as an advisor.

DATE ISSUED:

April 1, 2015

AUTHORITY: Original signed by Susan Green

SUBJECT: CASINO CLEARING ACCOUNT

POLICIES

4.5.1 A separate casino event clearing bank account must be set up to facilitate the management of event proceeds. The following procedures must be followed when managing event proceeds and the clearing bank account:

- a) all event proceeds (plus cash overages/less cash shortages), as calculated in the CasinoTrack system, must be deposited into the approved clearing bank account on an event by event basis;
- b) the following disbursements must be made by cheque or EFT from the clearing bank account:
 - i) fixed fee payment to the casino facility licensee as stipulated in subsection 4.2.3; and
 - ii) remaining balance of proceeds to the licensed charity.
- c) if disbursements from the clearing bank account are not made on an event by event basis, they must be made on a minimum of a bi-weekly basis;
- d) if disbursements are not made on an event by event basis, a reconciliation of the proceeds deposited into the account and the portion of the balance that is the casino facility licensee's fixed fee and the licensed charity's proceeds must be maintained on an event by event basis;
- e) in the case of an event loss, the licensed charity must disburse from its casino account by cheque or EFT an amount equal to the licensed charity's portion of the event loss (see subsection 4.2.7) to the casino clearing account within five banking days of the event loss. A transfer to the casino facility licensee must then be completed to help offset the total loss; and
- f) if event proceeds are not disbursed from the casino clearing account on an event by event basis, proceeds net of losses may be disbursed to the casino facility licensee and the licensed charity. (Amended Apr 2018)

SUBJECT: CASINO EXPENSES

POLICIES

- 4.6.1 The licensed charity is responsible for paying the following expenses from its designated casino account at the conclusion of each event:
- a) cash cage advisor and count room advisor fees; and
 - b) any other expenses approved by the Board.
- 4.6.2 If the licensed charity contracts the services of a cash cage advisor and/or a count room advisor on a per diem basis may pay the following maximum fees, per diem:
- a) cash cage advisor:
 - i) for casinos with 16 or more table games: \$723 (plus applicable taxes); plus \$45/hour for each extra hour the table games are open longer than 14 hours/day (e.g. if table games are open for 16 hours, an advisor may earn an extra two hours pay or \$90).
 - ii) for casinos with 15 or less table games: \$522 (plus applicable taxes) plus \$45/hour for each extra hour the table games are open longer than 14 hours/day.
 - b) count room advisor:
 - i) for casinos with more than 16 table games: \$287 (plus applicable taxes); or
 - ii) for casinos with 15 or less table games: \$268 (plus applicable taxes).
- 4.6.3 The licensed charity is responsible for paying, from its designated casino account, licence fees to AGLC on a quarterly basis. The licence fees, as listed in schedule 1 of the Gaming, Liquor and Cannabis Regulation, are as follows:
\$15 x the number of gaming tables opened during an event.

SUBJECT: OPENING PROCEDURES

POLICIES

4.7.1 Initialize event forms:

- a) to initialize the event, the general manager or CGMA:
 - i) records the licence number displayed on the licensed charity's licence;
 - ii) selects his/her name from the list of charity workers;
 - iii) scans an ID card for his/her usage;
 - iv) records the system access code that is printed on the casino licence; and
 - v) records the U.S. currency exchange rate to be used for the event.
- b) Charity workers must sign in as registered gaming workers and will be assigned specific duties by the general manager or CGMA.
- c) the general manager or CGMA enters the casino clearing account banking information (i.e., bank, branch, and account number) in the CasinoTrack system if necessary.

4.7.2 The casino facility licensee gives the cash float to the banker. The banker, witnessed by the general manager and the advisor or CGMA:

- a) receives and counts from the games manager or designate, the opening cash bankroll; and
- b) records the details of opening cash bankroll in the CasinoTrack system.

4.7.3 The casino facility licensee gives the chip float to the banker. The opening chip inventory must be accepted and accounted for by the licensed charity, as follows:

- a) if the entire opening chip inventory is located in the cash cage, the banker and games manager count the opening chip inventory witnessed by the general manager and the advisor or CGMA and records the details in the CasinoTrack system;

SUBJECT: OPENING PROCEDURES

b) if part of the opening chip inventory is located in the cash cage, and the balance is locked in chip trays at the games or in the chip caddy:

- i) the general manager or CGMA or designated chip runner:
 - witnesses the games manager unlock the chip tray and count chips;
 - for each chip tray, records the totals of each chip denomination in the CasinoTrack system;
 - the games manager places a red closer card into the chip tray indicating the tray has been verified and accepted by the licensed charity;
 - witnesses the games manager lock the tray lid onto tray; and
 - where the chip trays are not secured to games, locked chip trays must be stored in a secure chip caddy, where access is limited to the general manager or CGMA.

Note: The games manager's duties as described in this section may be assumed by the pit supervisor with a valid games manager registration.

- ii) the banker, witnessed by the general manager and advisor or CGMA:
 - receives and counts the opening chip inventory in cash cage; and
 - records the totals in the CasinoTrack system.

4.7.4 Opening games:

a) where the total opening chip inventory is received in the cash cage:

- i) the banker, witnessed by the advisor or CGMA:
 - prepares opening chip fills;
 - records the total opening in the CasinoTrack system;
 - from cash cage, distributes the opening chip fills using chip runners only to games staffed with dealers; and

SUBJECT: OPENING PROCEDURES

- the remaining chip openers either stay with the banker until required at games or, if the chips are in locked chip trays, may be transferred to a secure chip caddy by the banker and are kept in a pit until required at games where access to the caddy is limited to the general manager or CGMA.
 - ii) the chip runner delivers chips to corresponding games; and
 - iii) at each game, the pit boss or games manager, witnessed by chip runner and dealer, verifies chips in the CasinoTrack system and places the red closer card into the tray and locks tray lid.
- b) where the opening chip inventory is received at the cash cage and games:
- i) where a dealer is on duty at a game, the pit boss or the games manager, witnessed by the chip runner and dealer, unlocks the chip tray, verifies chips and removes red closer card from the tray.

4.7.5 Cash transfer - banker to cashiers (opening):

- a) the banker, witnessed by the advisor or CGMA:
- i) prepares fill from the banker's cash bankroll;
 - ii) records the details in the CasinoTrack system; and
 - iii) delivers the cash to the cashier. In order to balance, all transactions that involve the banker must be recorded in the CasinoTrack system, including making change for cashiers.
- b) the cashier:
- i) counts the cash; and
 - ii) records the details in the CasinoTrack system.

SUBJECT: CASH/CHIP TRANSFERS

POLICIES

4.8.1 Chip transfer - cashier to banker:

- a) the cashier:
 - i) counts the chips;
 - ii) records the details in the CasinoTrack system; and
 - iii) delivers the chips to the banker.
- b) the banker, witnessed by the advisor or CGMA:
 - i) receives the chips from the cashier;
 - ii) assisted by the advisor or CGMA and witnessed by the cashier, counts the chips; and
 - iii) records the details in the CasinoTrack system.

4.8.2 Chip/cash transfer - banker to banker:

- a) at shift change, the outgoing banker, witnessed by the general manager and advisor or CGMA must:
 - i) counts the chip and cash inventories; and
 - ii) records the details in the CasinoTrack system.
- b) the incoming banker, witnessed by the general manager and advisor or CGMA:
 - i) verifies the chip and cash inventories; and
 - ii) records the details in the CasinoTrack system.
- c) the general manager or CGMA ends the outgoing banker's shift in the CasinoTrack system. A non-zero account balance will either be a shortage or overage. The Banker's Daily Master Chip/Cash Control is printed and signed by the outgoing banker and the advisor or CGMA.

SUBJECT: CASH/CHIP TRANSFERS

4.8.3 Chip transfer - banker to games (fill):

When a game requires chips/coin:

- a) the pit supervisor:
 - i) requests a chip runner to deliver chips to a games table in the CasinoTrack system; and
 - ii) summons the chip runner.
- b) the chip runner proceeds to the cash cage;
- c) the banker:
 - i) makes up the fill request from details in the CasinoTrack system;
 - ii) records the amounts as “banker to chip runner” in the CasinoTrack system and transfers the chips/coin to chip runner; and
 - iii) witnesses the chip runner record the details in the CasinoTrack system.
- d) the chip runner, escorted by casino security:
 - i) receives the chips from the banker;
 - ii) counts the chips and records the details in the CasinoTrack system;
 - iii) delivers the chips/coin to the designated game;
 - iv) gives the chips to the pit boss; and
 - v) witnesses the dealer and the pit boss verify the fill in the CasinoTrack system.
- e) the pit boss:
 - i) records the details in the CasinoTrack system; and
 - ii) obtains the dealer witness in the CasinoTrack system.
- f) the banker visually verifies the transaction has been completed in the CasinoTrack system.

SUBJECT: CASH/CHIP TRANSFERS

4.8.4 Chip transfer - games to banker:

When a game has an excess of chips/coin (credits from the game may be made up in stacks of any amount):

a) the pit supervisor:

- i) summons the chip runner;
- ii) records the details of credit in the CasinoTrack system; and
- iii) obtains the dealer witness in the CasinoTrack system.

b) the chip runner:

- i) at the game, witnessed by the pit boss, receives the chips/coin from the dealer,
- ii) records the details in the CasinoTrack system; and
- iii) delivers the chips/coin to the banker.

c) the banker:

- i) receives the chips/coin from the chip runner; and
- ii) records the details of credit in the CasinoTrack system.

4.8.5 Chip transfer - count room supervisor to banker (fill):

a) the rake boxes are to be counted first and chips are transferred to the banker immediately;

b) the count room supervisor, witnessed by the advisor or CGMA:

- i) prepares the chips to be transferred;
- ii) records the details of the fill in the CasinoTrack system; and
- iii) delivers the chips. If the count room is not directly accessible to the cashier's cage, transfers the chips with the casino security guard present.

c) the banker, witnessed by the general manager and the advisor or CGMA:

- i) receives and counts the chips; and

SUBJECT: CASH/CHIP TRANSFERS

ii) records the details of the credit in the CasinoTrack system.

4.8.6 Cash transfer - count room to banker:

- a) the banker notifies the general manager or CGMA and the count room supervisor that cash is required in cash cage and supplies the details for an interim fill;
- b) the count room supervisor, witnessed by the advisor or CGMA:
 - i) prepares the cash to be transferred;
 - ii) records the details in the CasinoTrack system; and
 - iii) delivers the cash to the banker. If the count room is not directly accessible to the cashier's cage, transfers the cash with the casino security guard present.
- c) the banker, witnessed by the general manager and advisor or CGMA:
 - i) receives and counts the cash; and
 - ii) records the details in the CasinoTrack system.

SUBJECT: CLOSING PROCEDURES

POLICIES

4.9.1 Closing games:

- a) the general manager or CGMA assigns work patterns to the chip runners;
- b) the pit supervisor, witnessed by the dealer and the chip runner (repeat procedure for all games):
 - i) counts the chips;
 - ii) records the details in the CasinoTrack system; and
 - iii) places the red closer card in chip tray and locks the lid on the tray.
- c) chip runner records the details in the CasinoTrack system;
- d) where the games' chip inventory remains at games, after all the games are closed, the chip runner, the general manager or CGMA and the games manager:
 - i) verifies all trays; and
 - ii) records the details in the CasinoTrack system.
- e) if an error is detected, a game table adjustment transaction is recorded in the CasinoTrack system. If the adjustment is for \$100 or more, a Discrepancy Report must be completed and submitted to AGLC.

OPTIONS:

1. The general manager or CGMA may appoint a chip runner to form an additional team with another casino facility licensee representative. Up to three teams may be formed. Registered gaming workers must not verify games in which they participated in the closing.
2. If the closing table inventory is used as the opening table inventory for the next event, the casino facility licensee keeps a copy of the Closing Game Inventory of Chips for verification.

SUBJECT: CLOSING PROCEDURES

The general manager or CGMA receives all completed reports from the games manager.

4.9.2 Chips/cash transfer - cashier to banker (credit):

See subsection 4.8.1.

4.9.3 Closing cage bankroll:

a) the banker or the count room supervisor, witnessed by the general manager and the advisor or CGMA:

- i) amalgamates and counts all cash in the cash cage;
- ii) records the details in the CasinoTrack system;
- iii) prints a bank deposit slip for the final closing cage bankroll, places both the deposit slip and the cash into the deposit bag and locks/seals the deposit bag;
- iv) records the details of the deposit in the CasinoTrack system and has the games manager verify the next day's float in the CasinoTrack system. Any balance remaining is an overage or a shortage and is recorded in the CasinoTrack system; and
- v) transfers the deposit bag to the general manager for secure storage pending transfer to the bank.

4.9.4 Chip transfer - banker to casino facility licensee:

a) where the games' chip inventory is returned to the banker, the banker, witnessed by the general manager and the advisor or CGMA:

- i) amalgamates and counts the chips;
- ii) records the details in the CasinoTrack system. Any balance remaining is an overage or shortage and is recorded in the CasinoTrack system; and
- iii) delivers to the casino facility designate the chips for return to casino facility licensee including keys to chip caddy.

SUBJECT: CLOSING PROCEDURES

- b) where the games' chip inventory remains in the games area; the banker, witnessed by the general manager and the advisor or CGMA:
 - i) amalgamates and counts the chips in cash cage;
 - ii) records the details in the CasinoTrack system. Any balance remaining is an overage or shortage and is recorded in the CasinoTrack system;
 - iii) the banker delivers to the general manager or the CGMA the chips in the cash cage for return to the casino facility licensee; and
 - iv) the chips at the games must not be disturbed until the general manager or CGMA has been assured by the banker and the advisor or CGMA that the closing chip inventory is in order and ready for transfer to the casino facility licensee including keys to the chip caddy.

4.9.5 Closing accounting records:

The general manager or CGMA:

- a) receives and retains all of the completed and voided reports from the banker; and
- b) reviews the reports with the banker and the advisor or CGMA. If required, provides an explanation of any overage or shortage in chips or cash and the details of the corrective actions taken on a Discrepancy Report; and
- c) if required, delivers the report to the count room supervisor for completion.

4.9.6 Transfer and custody of reports:

- a) the general manager or CGMA:
 - i) receives all of the completed reports from the banker and pit supervisor;

SUBJECT: CLOSING PROCEDURES

- ii) if required, provides on a Discrepancy Report, an explanation of any overage or shortage in chips or cash and the details of the corrective actions taken; and
- iii) generates the following reports:
 - Daily Summary, to be signed by the banker, the count room supervisor, the general manager, the cash cage advisor and the count room advisor or the CGMA(s) for distribution to the licensed charity and AGLC.
 - Master Revenue, to be signed by the count room supervisor and the count room advisor or the CGMA, for distribution to the casino facility licensee, the licensed charity and AGLC.
 - Reconciliation of Casino Win/Loss, to be signed by the general manager and the count room advisor or the banker and CGMA, for distribution to the licensed charity, the casino facility licensee and AGLC.

SUBJECT: PULL OF DROP BOXES

POLICIES

4.10.1 The general manager or CGMA may, in consultation with the banker and the advisor, order a pull of drop boxes when 60 per cent of the opening cash bankroll has been paid out, or four hours prior to close, whichever occurs first.

4.10.2 If cash is required before the above criteria are met, and no additional funds can be provided by the operator, an emergency pull may be completed. AGLC must be notified of the number of games being pulled and the staff conducting the count. A Discrepancy Report must be completed and submitted to AGLC. Surveillance must be notified prior to the start of the pull and count. The count must be conducted as follows:

- a) an event with a separate advisor and general manager present:
 - i) counts must be conducted by a minimum of two charity workers, the games manager and an advisor.
- b) an event with a CGMA present:
 - i) the CGMA must remain in the cash cage to oversee the cage function; and
 - ii) the count must be conducted by the banker, a games manager, and a chip runner or cashier.
 - the chip runner or cashier conducts the first count and records the details in the CasinoTrack system.
 - the games manager conducts the second count and records the amount in the CasinoTrack system.
 - the banker verifies the amount and accepts the transfer from the tables.

4.10.3 The general manager or CGMA:

- a) ensures the count room staff and the advisor or CGMA are present and are supplied with the keys to drop boxes;

SUBJECT: PULL OF DROP BOXES

- b) with a casino security guard, accompanies and witnesses the games manager conduct the pull of drop boxes assisted by chip runner(s) as deemed necessary (for the purposes of a count, all drop boxes must be removed from games); and
- c) with the casino security guard, delivers all drop boxes to the count room.

SUBJECT: INTERIM COUNT

POLICIES

4.11.1 The count must be performed by one of the following methods:

- a) machine count and machine verification;
- b) manual count and manual verification;
- c) manual count and machine verification; or
- d) machine count and manual verification.

4.11.2 An appropriate number of money counting machines will be provided to each casino by AGLC. Money counting machine(s) must always be used except in the instance of a malfunction.

4.11.3 As per subsection 3.3.12, charity workers holding the positions of cashier, banker and chip runner may be transferred to the count room for closing procedures under the following conditions:

- a) the banker is not permitted to occupy the position of count room supervisor;
- b) the general manager or CGMA is not permitted to occupy any count team positions; and
- c) the alternate general manager may occupy a position of the count team once their shift has ended.

4.11.4 The drop box count must be conducted in the count room as follows:

- a) the count room supervisor or CGMA ensures all required staff (i.e., sorter, counter, recorder and amalgamator) are present and prepared to conduct the count. If the entire top of the count table is transparent, staff may sit while the count is in progress, otherwise, unless confined to a wheelchair, all staff handling cash and chips must stand.
- b) the sorter receives the drop box keys from the count room supervisor and for each drop box:
 - i) places the box on the counting table, unlocks and empties the contents onto the table;

SUBJECT: INTERIM COUNT

- ii) shows the empty box to the video surveillance camera and to one other count room staff or the count room advisor or CGMA to satisfy them that nothing remains in the box, and removes it from the table;
 - iii) the next box must not be unlocked until all cash and chips from a box has been sorted and placed into a bin with a white Drop Box ID Card and passed to the counter; and
 - iv) if a drop box is empty, a white Drop Box ID Card must be placed into a bin and passed to the counter. The count room supervisor must confirm, witnessed by the count room advisor or CGMA, that the game has not been opened.
- c) sorters (counters may assist) sort bills into separate piles by denomination and bills are placed into the counting bin face up. The chips are sorted by value.
- d) the counter, for each denomination of bills, and starting with the highest denomination:
- i) uses the stranger detector on the money counting machine or fans all bills to verify the accuracy of the sort; and
 - ii) counts the bills using the money counting machine or manually verifies each denomination, and advises the recorder of the total bills (denomination run through bill counter) for entry in the CasinoTrack system and then passes the bills to the amalgamator.
- e) the recorder, for each box:
- i) records the quantities of coin; and
 - ii) records the totals counted by the counter in the CasinoTrack system.

SUBJECT: INTERIM COUNT

- f) the amalgamator, after the count procedure is completed for each denomination:
 - i) receives bills and coin from the counter, and using a money counting machine or manually, verifies each denomination and advises the count room supervisor of the amount;
 - ii) after completing the verification count, the count room supervisor records the details in the CasinoTrack system; and
 - iii) when the transaction has been completed in the CasinoTrack system:
 - bills are amalgamated into bundles of 100, until there are less than 100 bills remaining;
 - coin is amalgamated and placed into rolls by denomination; and
 - each bundle is counted to ensure that each full bundle contains 100 bills and all bills are facing up.
- g) the advisor or CGMA witnesses, verifies its accuracy, and ensures security of the count;
- h) the count room supervisor, for each drop box:
 - i) records the totals counted by the amalgamator in the CasinoTrack system;
 - ii) ensures that the totals from the counter and the amalgamator are correct and match; and
 - iii) in the event of a discrepancy between the counter and amalgamator, the amalgamator recounts the bills in question and the confirmed count prevails.
- i) at the conclusion of the count, the count room supervisor:
 - i) receives bills and coin from the amalgamator and, using a money counting machine or manually, verifies each bundle; and
 - ii) generates the Count Room Drop Box Verification Report.

SUBJECT: INTERIM COUNT

4.11.5 Procedure - poker games:

- a) the rake box may become full and require more than one interim pull. Standard interim pull procedures are used. The boxes are stored in the count room under camera surveillance, until first count;
- b) the rake boxes are counted before the drop boxes as follows:
 - i) the rake box is opened, emptied and counted using standard counting procedures;
 - ii) the counter records the details in the CasinoTrack system;
 - iii) the count room supervisor records the details in the CasinoTrack system;
 - iv) if more than one interim pull of the rake boxes is done, all chips from the game are recorded in one transaction; and
 - v) the chips are immediately transferred to the banker.
- c) the rake chips are transferred to the banker following standard chip transfer procedures;
- d) the casino facility licensee is financially responsible for overages/shortages on poker games. If the overages/shortages are for \$25 or more, a Discrepancy Report must be completed and submitted to AGLC.

4.11.6 Reporting progressive stud/draw poker on the Master Revenue Report:

- a) the game portion will be treated as any other traditional casino games;
- b) once all of the games are closed, the pit supervisor must produce the Hard Count Report (provides total amount bet on progressive portion for each table) and the Jackpot Report (provides the total jackpots paid out from each table) and signs both reports. A copy of this report must be delivered to the advisor or the CGMA for use by count room staff.

SUBJECT: INTERIM COUNT

4.11.7 After the cash from all boxes is counted and amalgamated:

- a) the count room supervisor:
 - i) ensures all details are recorded in the CasinoTrack system is correct;
 - ii) prints all reports from the CasinoTrack system, and
 - iii) ensures the white Drop Box ID Cards have been sorted numerically by game number to verify all boxes have been removed from the games and received in the count room, and that each box has been opened and counted.
- b) the advisor or the CGMA, after cash in all boxes has been counted and while cash is being amalgamated, verifies that all recorded totals for each denomination of cash and chips is correct;
- c) the count room supervisor, witnessed by the general manager and advisor or CGMA:
 - i) prepares the chip fill to the banker immediately after count is completed;
 - ii) if required, prepares the cash fill to the banker;
 - iii) prepares the deposit and locks/seals the remaining cash in deposit bag, and
 - iv) records the details in the CasinoTrack system.
- d) the count room supervisor or banker (depending on location of secure storage), witnessed by the advisor or CGMA places the deposit in secure location; and
- e) the count room supervisor delivers the drop box keys and copies of the printed reports to the general manager or CGMA.

4.11.8 Cash/chip transfer - count room supervisor to banker:

- a) the banker notifies the general manager or CGMA and count room supervisor that cash is required in the cash cage and supply details;

SUBJECT: INTERIM COUNT

b) the count room supervisor, witnessed by the advisor or CGMA:

- i) prepares the fill;
- ii) records the details in the CasinoTrack system; and
- iii) delivers the cash/chips to banker.

Note: If the count room is not directly accessible to the cash cage, transfer cash with a casino security guard present.

c) the banker, witnessed by the general manager and the cash cage advisor or CGMA:

- i) receives and counts the cash/chips; and
- ii) records the details in the CasinoTrack system; and verifies together with the general manager and the advisor or the general manager/advisor.

SUBJECT: COUNT ROOM CLOSING

POLICIES

- 4.12.1 Once play has ceased on all the casino games, the pull of the drop and rake boxes can commence as described in Section 4.9.
- 4.12.2 The chips from the rake boxes must be counted prior to the start of the drop box count. The chips are then transferred immediately to the banker. The details are recorded in the CasinoTrack system.
- 4.12.3 The closing count procedures are described in Section 4.11.
- 4.12.4 Count room supervisor transfers cash float to the facility operator:
- a) the count room supervisor and the games manger, witnessed by the general manager and the advisor or the CGMA:
 - i) counts and verifies the cash float;
 - ii) returns the cash float to the operator; and
 - iii) records the details of cash transfer in the CasinoTrack system.
- 4.12.5 Count room supervisor deposits to outside bank:
- a) the count room supervisor, witnessed by the general manager and advisor or CGMA:
 - i) prepares the bank deposit;
 - ii) completes the deposit slip(s) for the balance of cash; and
 - iii) both verifies and signs the deposit slip(s) for the designated clearing account.
 - b) the count room supervisor records the totals of all deposit slip(s) in the CasinoTrack system and prints deposit slip(s); and
 - c) the count room supervisor, witnessed by the Advisor or the CGMA:
 - i) places the cash and the deposit slip(s) in deposit bag, locks/seals the deposit bag; and
 - ii) transfers the deposit bag to the safe for secure storage pending delivery to the bank.

SUBJECT: COUNT ROOM CLOSING

Note: The transactions in subsections 4.12.4 and 4.12.5 may be completed by the banker in place of the count room supervisor if a transfer from the count room supervisor to the banker has preceded these transactions.

4.12.6 Closing accounting records:

- a) the count room supervisor, assisted by the count room advisor or the CGMA, prints the Master Revenue Report and both sign the report; and
- b) the count room supervisor prints the Count Room Drop Box Verification Report. The advisor or the CGMA, the count room supervisor and count staff sign the report.

4.12.7 Transfer and custody of reports:

- a) the general manager or CGMA (if applicable) receives and retains all completed and voided reports from the count room supervisor and the advisor (if applicable);
- b) the general manager or CGMA receives and reviews all completed and voided reports from the count room supervisor and the advisor (if applicable) and signs the reports;

Note: If the overages/shortages in cash/chips are for \$200 or more, a Discrepancy Report must be completed and submitted to AGLC.

- c) the general manager or CGMA returns the keys for the drop boxes to the casino facility licensee; and
- d) the count room supervisor prints the Reconciliation of Casino Win/Loss Report. It must be witnessed and verified by the advisor or CGMA and one copy is distributed to the licensed charity and the casino facility licensee.

SUBJECT: ANTI-MONEY LAUNDERING (AML)

POLICIES

(Added Apr 2018)

- 4.13.1 The licensed charity, as a reporting entity under the *Proceeds of Crime (Money Laundering) and Terrorist Financing Act* (PCMLTFA), has statutory reporting, record keeping and filing obligations to the Financial Transactions and Reports Analysis Centre of Canada (FINTRAC) for all table games, excluding those involving dice.
- 4.13.2 The licensed charity is required to appoint an AML compliance officer (CO) who is responsible for developing and administering its Anti-money Laundering (AML) Program as it relates to table games, excluding those involving dice.
- 4.13.3 The licensed charity's AML program must comply with:
- a) the PCMLTFA and associated regulations;
 - b) FINTRAC AML/TF compliance regime guidelines;
 - c) all federal and provincial legislation; and
 - d) AGLC AML policies (see CTCOG Section 18), with the exception of any policies and procedures related to, record keeping and reporting of table games; Large Cash Transaction Report (LCTR); and Casino Disbursement Reports (CDR) transactions.
- 4.13.4 All internal facility policy and procedures relating to AML must be submitted to AGLC; including subsequent amendments. The policy and procedures must not contravene the PCMLTFA, existing AGLC policies, and/or FINTRAC requirements. Internal policy and procedures must include:
- a) name of the designated compliance officer;
 - b) communication and procedural protocols for issuing a Stop Play Notification (SPN);
 - c) a work flow plan illustrating the handling of all Patron Transaction Reports (PTRs), Unusual Transaction Reports (UTRs), and supporting documents; and

SUBJECT: ANTI-MONEY LAUNDERING (AML)

- d) a communication strategy outlining the accurate and timely distribution of patron information within the casino between staff, departments, and cash cages.

SUBJECT: GENERAL INFORMATION

POLICIES

- 5.1.1 AGLC's authority to conduct and manage electronic games is contained in the *Criminal Code* (Canada) and the *Gaming, Liquor and Cannabis Act* (Alberta).
- 5.1.2 AGLC conducts and manages the following types of electronic games in a casino facility:
- a) slot machines: gaming terminals as defined in section 1(1)(j.1) of the *Gaming, Liquor and Cannabis Act*; and
 - b) keno: a provincial lottery ticket gaming product where draws are held every five minutes. Players pick from one to 10 numbers from a field of one to 80. Twenty winning numbers are drawn and broadcast to playing locations.
- 5.1.3 All electronic gaming equipment is the sole property of AGLC.
- 5.1.4 Slot machines and keno equipment are installed in a licensed casino facility subject to the terms and conditions of the Casino Gaming Retailer Agreement and the Lottery Ticket Centre Retailer Agreement between the casino facility licensee and AGLC.
- 5.1.5 The casino facility licensee must provide a cash cage, physically separate from the licensed charity's casino cash cage.
- 5.1.6 All monies received from electronic gaming equipment less winnings paid and retailer commissions are the property of AGLC.

GUIDELINES

- 5.1.7 Services and space provided for the operation of electronic games are the sole responsibility of the casino facility licensee and does not involve the licensed charity. See Section 13 of the CTCOG for details on the operation of slot machines and Section 7 of the Commercial Bingo Handbook for details on the operation of keno.

SUBJECT: REMUNERATION

POLICIES

- 5.2.1 AGLC allocates 15 per cent of slot machine net sales and five per cent of gross keno sales to the licensed charity.
- 5.2.2 Net sales are calculated as follows:
 - a) for core slot machines, net sales are calculated as cash played less cash won; and
 - b) for leased slot machines, net sales are calculated as cash played less cash won less the cost of the lease.
- 5.2.3 Gross sales for keno are calculated as total sales prior to prize payout.
- 5.2.4 The licensed charity must deposit the allocated charitable proceeds, as specified in subsection 5.2.1, into its casino account.
- 5.2.5 The licensed charity must spend the charitable proceeds only on charitable and religious purposes approved by AGLC (see Section 6.4).

SUBJECT: FLOATS

POLICIES

5.3.1 The casino facility licensee must maintain the float and financial controls for the slot and keno operation separate from all other casino financial transactions and controls.

GUIDELINES

5.3.2 The casino facility licensee may make application to AGLC for permission to obtain advances from the licensed charity's casino float for additional slot and keno float funds in emergency situations only (e.g., slot float has been depleted by a large number of payouts). Approval is subject to:

- a) submission and approval of forms to be used to document such advances which includes:
 - i) Slot Advance Voucher; and
 - ii) Fill Slip.
- b) complying with the following conditions:
 - i) the entire advance must be repaid in cash prior to the completion of a licensed charity's event. Issuing cheques to repay an advance is not permitted;
 - ii) if the advance is required near closing time, the casino facility licensee will deduct the amount of such an advance from its outstanding opening casino float total (e.g., if the casino provides a \$120,000 casino float, and an advance of \$5,000 is required by the casino facility licensee, the licensed charity will only be responsible for paying back \$115,000); and
 - iii) all advances are to be taken and paid in \$1,000 increments.

SUBJECT: FLOATS

- c) transactions will be witnessed by the general manager or combined general manager/advisor and completed as follows:
 - i) slot manager prepares and signs a Slot Advance Voucher and presents it, through the general manager or combined general manager/advisor, to the banker in the cash cage;
 - ii) the banker in the cash cage prepares a fill slip and provides the slot manager with the amount of cash requested (witnessed by the cash cage advisor);
 - iii) the banker, cash cage advisor, slot manager and general manager or combined general manager/advisor sign fill slip; and
 - iv) the banker records the transaction on the Banker's Daily Master Cash/Chip Control form.
- d) a copy of the Slot Advance Voucher must be submitted to AGLC within seven days.

SUBJECT: CASINO TABLE REVENUE

POLICIES

- 6.1.1 Casino table revenue refers to the total income from sales of casino table games of chance at licensed events.
- 6.1.2 Casino table revenue must only be spent on approved prizes, approved event expenses and on charitable or religious purposes approved by AGLC.
- 6.1.3 The licensed charity must comply with Board policy including the terms and conditions for event expenses and use of proceeds which are provided in the HFNCCPH and the CTCOG.
- 6.1.4 Changes to approved event expenses and use of proceeds after the licence is issued must be submitted in writing to AGLC for approval. The submission must be made prior to the licensed charity disbursing any funds on the requested change. Two authorized personnel of the licensed charity must sign the request for approval to make changes.

GUIDELINES

- 6.1.5 If a proposed use of casino table revenues is refused by AGLC, the licensed charity may request a hearing before the Board pursuant to section 94(1) of the *Gaming, Liquor and Cannabis Act*.

SUBJECT: CASINO TABLE GAME PRIZES

POLICIES

- 6.2.1 In this subsection, prizes are anything of value, such as money, property, merchandise or services, which a player of a game of chance, played during a licensed event, has a chance to win.
- 6.2.2 Casino table revenue must only be used to pay for prizes which have been approved by AGLC.

GUIDELINES

- 6.2.3 Table game prizes are the responsibility of the casino facility licensee. Standards for event prizes are specified in the rules of play for each approved game in the CTCOG.

SUBJECT: CASINO EVENT EXPENSES

POLICIES

- 6.3.1 Event expenses are the costs incurred by the licensed charity to operate an event and may include the following:
- a) the casino facility fee (see Section 4.2);
 - b) Advisor fees (see Section 4.6); and
 - c) any other expenses approved by AGLC.
- 6.3.2 All payments from the casino account for approved event expenses must be made by cheque, payable directly to the vendor or supplier, unless otherwise stipulated in this handbook. All cheques must be signed by two authorized personnel of the licensed charity.

GUIDELINES

- 6.3.3 Casino table game revenue may be used to pay event expenses which have been approved by AGLC.
- 6.3.4 Eligible event expenses are specified in Section 4.5.

SUBJECT: GENERAL USE OF PROCEEDS

POLICIES

- 6.4.1 With regard to Sections 6.4, 6.5 and 7, all references to sub-charity include other entities approved by AGLC, as specified in subsection 2.2.2.
- 6.4.2 Proceeds include the following:
- a) gross casino revenue less casino prizes and casino expenses;
 - b) the commission paid to licensed charities at whose licensed casino events AGLC conducts provincial lotteries;
 - c) all interest, dividends or other income earned on proceeds deposited in interest accounts or held, with AGLC approval, in deposit certificates or investments made by a trustee;
 - d) funds from the sale of assets purchased with proceeds; and
 - e) revenue generated at events or other activities that has been funded with proceeds;
- 6.4.3 Proceeds may only be used after all revenue generated has been used to off-set related costs on a cost recovery or proration basis. Revenue generated from the rental of properties, events held, fees charged or other activities must be used to support the related costs.
- 6.4.4 Proceeds are to be used to supplement, and should not reduce or replace, existing government funding for HFN programs and services.
- 6.4.5 All proceeds received by the licensed charity must be deposited into a designated casino bank account unless otherwise approved by AGLC.
- 6.4.6 Proceeds must only be spent on charitable or religious purposes approved by AGLC.
- 6.4.7 Proceeds must only be used for AGLC approved purposes and objects which are essential to the delivery of the licensed charity's or sub-charities' charitable or religious programs.
- 6.4.8 Proceeds must be used to support the licensed charity's or sub-charities' overall objectives, programs and services as approved and not solely to

SUBJECT: GENERAL USE OF PROCEEDS

provide benefits to specific or select members of the licensed charity or sub-charity.

6.4.9 *(Deleted Apr 2016).*

6.4.10 Program proposals (Form 5624) must be submitted to AGLC for approval; proposals must include the following: *(Amended Apr 2016)*

- a) a description of each program outlining the goals and objectives;
- b) the total amount of money received or budgeted to receive for each program including government sources;
- c) a budget for each program outlining the total program delivery costs, total administrative costs and total wages/salaries anticipated; and
- d) a list of all salary/wage positions for all programs including the current individual holding the position, the position title, the employer (licensed charity or sub-charity name), date of employment, and the total approved remuneration (including benefits). The list must correspond to the wages/salaries anticipated in the overall program budget.

6.4.11 For any programs not previously funded with proceeds, programs not identified in 6.4.10 or as requested by AGLC, program proposals are required to be submitted to AGLC for approval before any proceeds are disbursed. The program proposal must be completed with the requirements as outlined in subsection 6.4.10.

6.4.12 Substantial amendments to programs are required to be submitted to AGLC for approval.

6.4.13 Proceeds disbursed for goods or services purchased by the licensed charity or sub-charity must be reasonable. A reasonable disbursement must:

- a) be comparable to industry prices or fair market value and other relevant considerations (e.g. job creation, training, supplier relationships and capacity building), unless otherwise approved by AGLC; and
- b) obtain a minimum of two quotations when the goods and services purchased are over \$100,000 unless otherwise approved by AGLC.

SUBJECT: GENERAL USE OF PROCEEDS

- 6.4.14 If proceeds are disbursed on unapproved uses, the amount of the disbursement must be re-deposited into the designated casino account.
- 6.4.15 The licensed charity or sub-charity must receive approval by AGLC prior to entering into any financing or lease agreements when the monthly financing or monthly lease payment is over \$5,000. A letter of intent or quotation is acceptable documentation to be submitted to AGLC.
- 6.4.16 The licensed charity is accountable to AGLC for all proceeds, including the proceeds distributed to sub-charities.
- 6.4.17 The licensed charity must review all requests for use of proceeds from sub-charities and is responsible for ensuring all proceeds disbursed to sub-charities are used for AGLC approved purposes or objects.
- 6.4.18 The licensed charity must record all proceeds disbursed to sub-charities and the purpose of each disbursement.
- 6.4.19 When the licensed charity disburses proceeds to a sub-charity the sub-charity will:
- a) maintain a record of the disbursements from the licensed charity showing the:
 - i) date and amount of proceeds received; and
 - ii) date, amount and purpose of all uses of proceeds received.
 - b) allow AGLC access to all records, including those at any financial institution, to make copies of such records and/or remove them for further examination.
- 6.4.20 The licensed charity must keep a record of all sub-charities receiving proceeds and, if requested, must provide the list to AGLC. Any sub-charity in receipt of an annual amount of \$50,000 or more in proceeds must set up a designated casino account in which all proceeds received must be deposited, unless otherwise approved by AGLC. The sub-charity must maintain the minimum internal control standards over the designated casino account as stated in Section 6.5.

SUBJECT: GENERAL USE OF PROCEEDS

6.4.21 Other entities approved by AGLC to receive proceeds from the licensed charity must deposit all of the proceeds into a designated casino account and make all payments for charitable or religious expenditures directly to vendors from this bank account, unless otherwise approved by AGLC. The other entities must maintain the minimum internal control standards over the designated casino account as stated in Section 6.5.

6.4.22 The licensed charity or sub-charity can only disburse proceeds to entities approved by AGLC as a sub-charity/other entity (see Section 2.2).

6.4.23 Proceeds must remain in the designated casino account until spent on the approved uses. If not required immediately, proceeds may:

- a) be put into a separate interest account(s);
- b) be used to purchase deposit certificate(s); or
- c) be invested subject to the conditions established for and applying to, investments by a trustee under the *Trustee Act*, if the licensed charity qualifies as a trustee under the *Trustee Act*. To qualify to invest, AGLC will require a letter from the group's lawyer confirming the trustee qualification. A trustee must exercise care, skill, diligence and judgement that a prudent investor would exercise when investing gaming proceeds.
- d) if proceeds are re-directed as stated in subsection 6.4.23 a) to c), the following conditions apply:
 - i) investments made as stated in subsection 6.4.23 a) and b) must be fully insured as defined in the *Canada Deposit Insurance Act*;
 - ii) the financial institution, account or deposit number, or details of other permitted investments and the total value of the proceeds transferred or invested must be identified on financial reports;
 - iii) all interest, dividends or other income earned becomes part of proceeds and must be retained in the separate interest bearing account or must be retained as part of the investment if the income is in the form of shares or units; and
 - iv) when needed for approved uses, proceeds must be transferred back to the designated casino account to be disbursed.



SECTION: GENERAL USE OF PROCEEDS

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SUBJECT: GENERAL USE OF PROCEEDS

e) be contributed to an endowment fund (see Section 7.15).

6.4.24 The purchase of liquor is not an eligible use of proceeds.

DATE ISSUED:

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AUTHORITY: Original signed by Susan Green

SUBJECT: MINIMUM INTERNAL CONTROL STANDARDS

POLICIES

6.5.1 Licensed charities and sub-charities must maintain adequate internal controls over proceeds and assets purchased with proceeds.

6.5.2 An appropriate authorization structure for the disbursement of proceeds must be maintained. An appropriate authorization structure shall:

a) reside with board unless otherwise delegated to specific board members or key personnel of the licensed charity or sub-charity and must be approved by a board motion;

b) only be delegated to board members or key personnel of the licensed charity or sub-charity whose position is appropriate for such delegation or any member of Chief and Council that has completed a due diligence investigation (see Section 2.3);

c) include specified dollar limits for individuals who have been delegated authorization from the board; and

d) *(Deleted Apr 2016)*

e) include a requirement that all cheques or EFT must be signed or approved by two authorized personnel of the licensed charity or sub-charity.

i) printed signatures may be used for transactions under \$25,000 if:

– the accounting system used to print the cheques and the cheque distributing process has adequate internal controls and segregation of duties; and

– the internal controls and segregation of duties for the accounting system and cheque distributing process has been reviewed and approved by AGLC.

6.5.3 There must be proper segregation of duties including segregation of:

a) review and disbursement process:

i) revenue receipts;

ii) approval for disbursements;

SUBJECT: MINIMUM INTERNAL CONTROL STANDARDS

- iii) access to cheque stock;
- iv) general ledger data entry;
- v) cheque printing and distribution; and
- vi) bank reconciliations.

b) payroll process:

- i) addition/change of employees and pay rates to payroll system/software;
- ii) approval of hours worked; and
- iii) entry of hours to payroll system/software.

6.5.4 All payments made with proceeds must be made by cheque or EFT, payable directly to the vendor unless otherwise approved by AGLC.

6.5.5 Payments to individuals are permitted under the following conditions:

- a) prior approval has been granted by AGLC; or
- b) when payments are made to individuals the following information must be maintained:
 - i) claimant's first name, last name and position title;
 - ii) a summary of the expenses incurred including the amount, date, description and reason for the expense;
 - iii) if for travel, the location traveled to, reason for travel, the time and dates of departure/return;
 - iv) signature of the claimant and signature of authorization; and
 - v) original receipts, invoices and/or other applicable supporting documents for the expenditures requiring reimbursement.

6.5.6 The licensed charity must implement and adhere to a written conflict of interest policy that covers employees with financial and/or human resource decision-making authority. Those required to comply with the conflict of interest policy include:

- a) board members;

SUBJECT: MINIMUM INTERNAL CONTROL STANDARDS

- b) directors;
- c) individuals employed in senior management positions such as CEO or executive directors, and CFO or controller;
- d) individuals who have signing authority on any bank accounts where charitable proceeds are held or maintained; and
- e) any employee with financial and/or human resource decision making authority. *(Amended Apr 2016)*

6.5.6.1 Employees required to comply with the conflict of interest policy as per subsection 6.5.6 must sign a conflict of interest declaration. The conflict of interest declaration must state that the employee or board member:

- a) understands the conflict of interest policy;
- b) has disclosed all conflicts of interest, and;
- c) will disclose any conflicts of interest as they arise. *(Added Apr 2016)*

6.5.6.2 The licensed charity must have a process for addressing a conflict of interest. *(Added Apr 2016)*

6.5.7 The licensed charity and sub-charity must maintain a complete list of all fixed assets with an individual purchase price greater than or equal to \$2,500. The listing must include the capital assets purchased by the licensed charity and sub-charities and at minimum must include:

- a) original cost;
- b) date of purchase;
- c) program asset was purchased for;
- d) location of asset or the individual responsible or in possession of the asset (e.g., vehicle); and
- e) date of sale (when disposed). *(Amended Jun 2017)*

6.5.8 Assets with a purchase price between \$2,500 and \$50,000 must be tracked for a minimum of five years. *(Amended Jun 2017)*

6.5.9 Assets greater than or equal to \$50,000 must be tracked until sold or until there is no longer a useful life.

SUBJECT: MINIMUM INTERNAL CONTROL STANDARDS

6.5.10 Assets sold or transferred by means of a non-arm's length transaction must be disposed of at fair market value. AGLC may request an appraisal supporting the value of the transaction.

6.5.11 The licensed charity must ensure that assets are safeguarded with proper locks, key controls and sign out procedures.

6.5.12 *(Deleted Apr 2016)*

POLICIES

7.1.1 Proceeds may be used to pay for reasonable administrative costs which are necessary to the delivery of a charitable or religious program or service, or to administer the distribution of proceeds to the sub-charities.

7.1.2 Administrative costs are expenditures associated with the general management of the licensed charity and sub-charities that are not directly related with delivering charitable or religious programs. Administrative costs include, but are not limited to:

- a) office facility overhead (e.g., heating, rent, telephones and janitorial costs);
- b) space rented for meetings of the licensed charity or sub-charity members, employees and executive;
- c) stationery, postage, computers, software and other equipment for which the main purpose of use is administrative; and
- d) conferences, seminars or training workshops that are not directly related to charitable or religious program delivery.

7.1.3 Proceeds may be used to pay for reasonable salaries, wages, contracts, fee for service or honorariums for persons employed by the licensed charity or sub-charity for the performance of administrative duties. Administrative positions are defined as senior executives, managers, and individuals completing general services (e.g., clerical, accounting and funding/program compliance officers) that are related to the charity as a whole as opposed to specific charitable and religious programs. Managers of charitable programs whose duties are directly related to the delivery of charitable or religious programs are not considered administrative by AGLC (see Section 7.31 for additional information regarding wages).

7.1.3.1 Proceeds may be used to pay for reasonable honorariums or fees for service for board members of the licensed charity. Documentation

SUBJECT: ADMINISTRATIVE COSTS

supporting board remuneration amounts must be provided to AGLC for approval *(Added Apr 2016)*.

- 7.1.3.2 The provision to pay for board remuneration must be set out in the licensed charity's by-laws or articles of association *(Added Apr 2016)*.
- 7.1.4 Proceeds may be used to pay for meals that are provided at board meetings, community meetings and workshops.
- 7.1.5 Proceeds may be used to pay for reasonable professional fees necessary for the administration of the licensed charity or sub-charities.
- 7.1.6 Proceeds may be used by the licensed charity to hire a Chartered Professional Accountant (CPA) in good standing to satisfy the financial reporting requirements of AGLC. *(Amended Apr 2018)*
- 7.1.7 Financial statements of the licensed charity must be audited by a CPA in good standing. *(Amended Apr 2018)*
- 7.1.8 Approved administrative costs must normally be limited to a maximum cumulative total of 10 per cent of proceeds earned in the previous year. Written AGLC approval must be obtained prior to using more than 10 per cent of proceeds on administrative costs. A written request must be forwarded to AGLC, providing a breakdown of the costs involved.
- 7.1.9 A full accounting of all sources of funding and disbursements for administrative costs must be maintained. All disbursements must be supported by receipts or vouchers. AGLC must have access to these records and may make copies of such records and remove them for further examination.

GUIDELINES

- 7.1.10 Wages paid for charity workers are not considered administrative costs.

SUBJECT: ADDICTIONS TREATMENT & AFTERCARE PROGRAMS

POLICIES

- 7.2.1 Proceeds may be used to pay for the costs associated with treatment and aftercare programs for alcohol, drug, gambling and other addictions of individuals of the HFN community.
- 7.2.2 The treatment and aftercare programs must be reasonably available to all eligible members of the HFN community who make application.
- 7.2.3 Eligible treatment costs include, but are not limited to:
- a) treatment facility fees;
 - b) direct-route transportation to the facility;
 - c) meals (if not included in facility fees);
 - d) accommodation fees (if not included in the facility fees); and
 - e) supplemental household expenditures for supporting affected family members as approved by AGLC (e.g., utility bills, childcare costs).
- 7.2.4 Proceeds may be used to pay for individual or group aftercare program activities, outlined in subsection 7.2.5, under the following conditions:
- a) the individual involved in the aftercare program must have successfully completed a minimum 19-day program;
 - b) the individual must meet with an accredited addictions counsellor to evaluate their aftercare plan detailing activities that would most benefit the individual for long-term recovery on an annual basis; and
 - c) if an individual relapses funding for aftercare programs must cease until the individual has been assessed by an accredited addictions counsellor to ascertain why they relapsed and determine what type of services are required.
- 7.2.5 Proceeds may be used to pay for individual or group aftercare program activities including, but not limited to:
- a) stress management, grief/loss, assertiveness training, relaxation techniques/training, self-control techniques, anger management,

SUBJECT: ADDICTIONS TREATMENT & AFTERCARE PROGRAMS

parenting programs, self-esteem programs, general social skills, career, legal, sexuality and marriage counselling, individual and entire family therapy and spiritual healing;

- b) vocational rehabilitation training (e.g., carpentry, landscaping, cooking, janitorial skills);
- c) academic training/education and employment training; and
- d) recreation, exercise, hobbies and crafts up to a maximum of \$1,000 per individual per fiscal year. (Amended Jul 2019)

7.2.6 Proceeds may be used to pay for the development and operation of an addictions treatment facility. The facility must be located on-reserve or on land where the licensed charity or sub-charity holds title, unless otherwise approved by AGLC (see Section 7.17).

7.2.7 A full accounting of all sources of funding and disbursements for addictions treatment and aftercare programs must be maintained. AGLC must have access to all records related to the application selection process, including the names of the recipients and the dates of the treatment. All disbursements must be supported by receipts or vouchers. AGLC must have access to these records and may make copies of such records and remove them for further examination.

SUBJECT: AID OF THE DISTRESSED

POLICIES

- 7.3.1 Proceeds may be used to pay for the social services and/or educational programs which have identified specific issues of social concern in the HFN community and actively work to address these issues.
- 7.3.2 Proceeds may be used to pay for educational, counselling and/or information programs in the HFN community.
- 7.3.3 Proceeds may be used to support programs and/or individuals providing the necessities of life for those in distress (e.g., homeless shelters, battered person's shelters, youth shelters, food banks, soup kitchens, and in-home supplemental food or meal assistance for seniors and persons with disabilities).
- 7.3.4 A full accounting of all sources of funding and disbursements for aid of the distressed programs must be maintained. All disbursements must be supported by receipts or vouchers. AGLC must have access to these records and may make copies of such records and remove them for further examination.

SUBJECT: ARTS

POLICIES

- 7.4.1 Proceeds may be used to support non-profit sub-charities that actively deliver a program or activity to the HFN community in the visual arts (e.g., drawing, painting, sculpting), the literary arts (e.g., creative writing, poetry), the media arts (e.g., computer graphics, film making) and the performing arts (e.g., music, dance, drama).
- 7.4.2 Proceeds may be used to support programs whereby individuals are sent to structured and developmental arts programs offered outside the HFN community. Any travel expenses for a group or individual must meet the criteria for approved travel outlined in Section 7.30.
- 7.4.3 To be eligible to receive proceeds, the sub-charity delivering the arts program or activity must:
- a) actively encourage the HFN community's participation in the program;
 - b) give the HFN community opportunities to participate in the program;
 - c) promote the program or activity to the HFN community; and
 - d) provide performances of the program or activity to the HFN community or the public, or provide training to the HFN community in the program or activity.
- 7.4.4 Proceeds may be used to pay for the development and operation of HFN community facilities in which visual, literary, media, or performing arts activities are undertaken (see Section 7.17).
- 7.4.5 Proceeds may be used to pay for the production costs of performances or displays which are provided to the HFN community. If a fee is charged to attend the performance or display, the revenue generated from the fees must be used to support the related costs. Proceeds may only be used after all revenue generated has been used to off-set related costs.
- 7.4.6 Proceeds may be used to pay salaries, wages or fees of artists if:
- a) the duties performed are essential to the sub-charity's program delivery; and



SECTION: SPECIFIC USE OF PROCEEDS

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SUBJECT: ARTS

b) the duties are performed by a person with specialized qualifications.

7.4.7 A full accounting of all sources of funding and disbursements for arts programs must be maintained. All disbursements must be supported by receipts or vouchers. AGLC must have access to these records and may make copies of such records and remove them for further examination.

DATE ISSUED:

April 1, 2015

AUTHORITY: Original signed by Susan Green

SUBJECT: BURSARIES AND SCHOLARSHIPS

POLICIES

- 7.5.1 Proceeds may be used for educational bursaries or scholarships.
- 7.5.2 The bursaries and scholarships must be made reasonably available to all qualified HFN individuals.
- 7.5.3 Requests to use proceeds to establish and administer a charitable program and/or trust fund to support educational bursaries and scholarships must be submitted to and approved by AGLC. The following information about the proposed program and/or trust fund must be provided with the request:
- a) the purpose and proposed detailed budget of the program and/or trust fund; and
 - b) *(Deleted Apr 2016)*
 - c) the application selection process for determining the recipients of the bursaries and scholarships, which will include the following information:
 - i) the composition of the decision-making body responsible for reviewing the applications;
 - ii) the eligibility criteria of the applicants; and
 - iii) the selection criteria used to determine the recipients.
- 7.5.4 In instances whereby a trust fund is not used to administer the bursary and scholarship program, a designated bank account must be used to administer the disbursement of funds.
- 7.5.5 AGLC must have access to all records related to the application selection process, including the names of the recipients.
- 7.5.6 The licensed charity or sub-charity may only make payments directly to individuals as a means of providing bursaries and scholarships under the following conditions:
- a) if the recipient is attending a school or institution that is recognized by the Government of Alberta or otherwise approved by AGLC;

SUBJECT: BURSARIES AND SCHOLARSHIPS

b) the licensed charity or sub-charity has verified the recipient is attending a recognized post-secondary educational institution (e.g., tuition receipt), and

c) is based on either academic achievement or financial need.

7.5.7 Proceeds that are donated to approved trust funds administered by the licensed charity or sub-charity may be invested in short-term deposit certificates with AGLC approval. The interest earned must become part of the proceeds. If requested, the licensed charity or sub-charity must provide to AGLC the serial number, value, interest rate, interest paid and the term of all approved short-term deposit certificates (see subsection 6.4.23 d)).

7.5.8 The trust funds may also be administered by an AGLC approved body, such as a post-secondary educational institution which is governed by the *Post-Secondary Learning Act*.

7.5.9 Prior to AGLC approval of a donation to a trust fund specified in subsection 7.5.7, the documentary evidence as to the legal status of the trust and the manner in which it is administered must be provided to AGLC.

7.5.10 A full accounting of all sources of funding and disbursements for bursaries and scholarships must be maintained. All disbursements must be supported by receipts or vouchers. AGLC must have access to these records and may make copies of such records and remove them for further examination.

SUBJECT: CHILDREN/ADULTS IN CARE

POLICIES

- 7.6.1 Proceeds may be used to pay for services and/or programs that:
- a) deal with children or dependent adults in care and their families;
 - b) are not commercial enterprises; and
 - c) have identified specific issues of social concern in the HFN community and actively work to address these issues.
- 7.6.2 With regard to this policy:
- a) a child in care is a person under the age of 22; and
 - b) a dependent adult means a person who has a physical or mental disability that requires institutional/home care and is at least 22 years of age.
- 7.6.3 The programs and/or services must be reasonably available to all HFN children and/or dependent adults in care, on or off-reserve, who qualify and wish to participate.
- 7.6.4 Eligible uses of proceeds for children/adults in care programs and/or services include, but are not limited to:
- a) counselling services;
 - b) medical treatment;
 - c) clothing, food and shelter;
 - d) transportation and specialized equipment for children/adults in care;
 - e) respite care; and
 - f) social/recreation activities to a maximum of \$1,000 per individual per fiscal year. (Amended Jul 2019)
- 7.6.5 Non-profit child care sub-charities may be eligible to receive proceeds under the following conditions (Amended Apr 2016):
- a) the sub-charity's child care application process is open to all parents or guardians in the HFN community;

SUBJECT: CHILDREN/ADULTS IN CARE

- b) the sub-charity has a waitlist process which is open to all parents or guardians in the HFN community; and
- c) the sub-charity complies with the eligibility requirements as stated in Section 2.

7.6.6 A full accounting of all sources of funding and disbursements for children/adults in care programs must be maintained. All disbursements must be supported by receipts or vouchers. AGLC must have access to these records and may make copies of such records and remove them for further examination.

SUBJECT: COMMUNITY SAFETY PROGRAMS

POLICIES

7.7.1 Licensed charities or sub-charities involved in programs to improve the on-reserve safety and crime reduction of the HFN community may be eligible to use proceeds under the following conditions:

- a) (Deleted Jul 2019)
- b) any person or organization that undertakes to monitor, patrol, guard, or provide security for another person or the property or premises of another person or organization must be licensed in accordance with applicable law.

7.7.2 Eligible uses of proceeds for community safety include:

- a) the costs of training HFN community members in neighbourhood watch activities such as observing and reporting crime;
- b) the training of HFN community members in the provision of alternative measures/rehabilitation programs such as victim/offender reconciliation and community service work programs;
- c) the purchase, installation, operation, maintenance and repair of video surveillance systems to monitor community property;
- d) the purchase or development of a facility from which community safety programs can be delivered (see Section 7.17);
- e) the provision of security officers and third party security agencies to protect community property and ensure safety at community events (e.g., cultural events, community meetings);
- f) the purchase of equipment or a facility for a volunteer fire department. Equipment must be specifically used for fighting fires or training volunteer fire fighters. Requests to use proceeds for volunteer fire departments must be submitted to and approved by AGLC before any proceeds are disbursed; and
- g) animal control programs, as approved by AGLC.

SUBJECT: COMMUNITY SAFETY PROGRAMS

- 7.7.3 Proceeds must not be used to pay for the provision of traditional and/or tribal police officers.
- 7.7.4 Proceeds must not be used to create or enforce by-laws.
- 7.7.5 Ownership of any equipment, uniforms or other community safety assets purchased with proceeds must remain with the licensed charity or sub-charity, unless otherwise approved by AGLC.
- 7.7.6 A full accounting of all sources of funding and disbursements for community safety programs must be maintained. All disbursements must be supported by receipts or vouchers. AGLC must have access to these records and may make copies of such records and remove them for further examination.

SUBJECT: CULTURE

POLICIES

- 7.8.1 Proceeds may be used for the costs of specific HFN cultural events which preserve, promote or enhance HFN heritage, traditions, First Nation languages or culture (e.g., pow-wows, treaty days, round dances, sun dances, feasts, sweats, funerals, memorials, and annual fairs, exhibitions and rodeos).
- 7.8.2 Proceeds may be used for the costs of nationally-observed community events including Easter, Canada Day and Christmas. These events must be family-oriented and open to all members of the HFN community. *(Amended Jun 2017)*
- 7.8.3 *(Deleted Apr 2016)*
- 7.8.4 Memorials are an eligible use of proceeds for a maximum of four years, unless otherwise approved by AGLC. Memorials involving sports events must be advertised and offered to all members of the HFN community. The advertisements must be maintained by the licensed charity and AGLC must have access to the advertisements.
- 7.8.5 Proceeds may be used for costs which are essential to the cultural or HFN community event including, but not limited to:
- a) First Nations regalia or costumes;
 - b) food and non-alcoholic beverages;
 - c) fees and travel costs of elders, healers, medicine men, fire keepers, drummers and dancers;
 - d) pipe ceremony costs;
 - e) gifts of nominal value;
 - f) travel costs to attend cultural events (see Section 7.30);
 - g) security costs (see Section 7.7);
 - h) facility rental charges;
 - i) equipment rental; and
 - j) clean-up costs.

SUBJECT: CULTURE

7.8.6 Proceeds may be used to pay for awards such as trophies, plaques and ribbons. Such awards must be earned by achievement and not granted for volunteer appreciation.

7.8.7 Proceeds may be used for the payment of cash prizes to promote traditional cultural events (e.g., drumming, singing, dancing and hand game competitions) under the following conditions:

- a) the use and amount of cash prizes is approved by AGLC for each competition;
- b) the HFN must demonstrate the prizes are reasonable and essential to the cultural event;
- c) the licensed charity is responsible for the handling and disbursement of cash prizes. The licensed charity may delegate the handling of the cash prizes at the event to an individual or group of individuals;
- d) the following records are maintained and retained by the licensed charity:
 - i) date and type of competition;
 - ii) amount of cash prize;
 - iii) name of prize winner(s);
 - iv) address and telephone number of prize winner(s);
 - v) the signature(s) of winner(s) acknowledging receipt of specific cash prize. This sheet must reconcile the amounts of cash withdrawn from the designated gaming bank account;
 - vi) records detailing how the judges were selected for each specific competition; and
 - vii) the judge's records showing the complete results of the specific competition; and
- e) the licensed charity must demonstrate that the proceeds used for cash prizes are secure at all times and appropriate security personnel will be in place when the cash prizes are distributed.
- f) *(Deleted Apr 2016)*

SUBJECT: CULTURE

- 7.8.8 Proceeds must not be used to pay for cash prizes, merchandise gift cards or any other prize of value for sports competitions (e.g., hockey, baseball and golf).
- 7.8.9 Proceeds must not be used to purchase sporting equipment for individuals 22 to 59 years of age.
- 7.8.10 Revenue generated at cultural or community events must be used to support the related costs. Proceeds may only be used after all revenue generated has been used to off-set related costs.
- 7.8.11 A full accounting of all sources of funding and disbursements for cultural or community events must be maintained. All disbursements must be supported by receipts or vouchers. AGLC must have access to these records and may make copies of such records and remove them for further examination.

SUBJECT: DEBT RETIREMENT

POLICIES

- 7.9.1 Proceeds may be used to pay the outstanding balance of debt incurred in the delivery of their approved charitable or religious programs or services.
- 7.9.2 All proposed debt financing or servicing must be approved by AGLC prior to any agreements being entered into or payments being issued.
- 7.9.3 Proceeds from one licence cannot be used to cover gaming losses from another gaming licence (i.e., bingo, raffle, pull ticket or casino) unless specific approval is given by AGLC.
- 7.9.4 A full accounting of all sources of funding and disbursements for debt retirement must be maintained. All disbursements must be supported by receipts or vouchers. AGLC must have access to these records and may make copies of such records and remove them for further examination.

SUBJECT: DONATIONS WITHIN ALBERTA

POLICIES

- 7.10.1 Proceeds may be donated to, or used in support of, charitable or religious groups within Alberta that actively deliver a program or service which provides a community benefit.
- 7.10.2 Donated proceeds must only be used for charitable or religious purposes.
- 7.10.3 The donor group (i.e., licensed charity or sub-charity) must maintain a record of all donations and the purpose of each donation, and, if requested, provide the information to AGLC. (Amended Jul 2019)
- 7.10.4 The donor group, an individual member of the donor group, or a corporation, society, non-profit group, partnership, limited partnership or proprietorship that the donor group or an individual member of the donor group is related to, must not directly or indirectly receive funds, goods, services or any other item of value from the recipient group or from any individual member of the recipient group or intermediary in return for a donation of proceeds. (Amended Jul 2019)
- 7.10.5 Licensed charities may make a total annual donation up to \$50,000 to any eligible charity or religious group within Alberta without the prior approval of AGLC if the recipient is a group licensed and in good standing with AGLC. The recipient must place donations of charitable gaming proceeds in a gaming bank account. Donations of gaming proceeds must be used in accordance with currently approved use of proceeds. The donor group must retain the information on a completed “Recipient Agreement” (Form 5627) and provide it to AGLC upon request. (Amended Jul 2019)
- 7.10.6 Licensed charities may make a total annual donation exceeding \$50,000 to an eligible charity or religious group, with prior AGLC approval, if the group is licensed and in good standing with AGLC. The recipient must place approved donations of charitable gaming proceeds in a gaming bank account. The donor group must submit to AGLC a completed “Recipient Agreement” (Form 5627) and “Statutory Declaration” (Form 5503). (Amended Jul 2019)

SUBJECT: DONATIONS WITHIN ALBERTA

7.10.7 Licensed charities may make a total annual donation up to \$5,000, without prior AGLC approval to an eligible charitable or religious group within Alberta that is not licensed with AGLC. The recipient must use the donation for purposes that comply with the Charitable Gaming Policies Handbook. The donor group must retain a completed “Recipient Agreement” (Form 5507) and provide it to AGLC upon request. (Amended Jul 2019)

7.10.8 Licensed charities may make a total annual donation exceeding \$5,000 with prior AGLC approval to an eligible individual charitable or religious group within Alberta that is not licensed with AGLC. The recipient must use the donation for purposes that comply with the Charitable Gaming Policies Handbook. The donor group must submit to AGLC a completed “Recipient Agreement” (Form 5507) and “Statutory Declaration” (Form 5503). (Amended Jul 2019)

7.10.9 If the recipient group is not a recognized charitable group such as the Red Cross, or is not involved in charitable activities such as a food bank, then an eligibility review of the group, as per AGLC eligibility policy in this handbook or in the Charitable Gaming Policies Handbook, must be completed prior to any donations to the group being approved. (Amended Jul 2019)

GUIDELINES

7.10.11 The donations referred to in subsection 7.10.1 do not include proceeds disbursed by the licensed charity to its sub-charities.

SUBJECT: DONATIONS OUTSIDE OF ALBERTA

POLICIES

- 7.11.1 Proceeds may be donated to, or used in support of, charitable or religious groups outside of Alberta that actively deliver a program or service which provides a community benefit.
- 7.11.2 Donated proceeds must only be used for charitable or religious purposes. To be an eligible use of proceeds outside of Alberta, the nature of the project would have to be an eligible use of proceeds within Alberta.
- 7.11.3 Donations outside of Alberta must be limited to a maximum cumulative total of \$100,000 or 5 per cent of proceeds earned by the licensed charity in the previous fiscal year, whichever is less. The entire amount may be donated within Canada, however, only \$50,000 or 2.5 per cent of the proceeds earned the previous fiscal year, whichever is less, may be donated outside of Canada. (Amended Jul 2019)
- 7.11.4 Donations of proceeds outside of Alberta require the prior approval of AGLC.
- 7.11.5 Donations outside of Alberta but within Canada will only be approved for the purpose of:
 - a) disaster/emergency relief;
 - b) supporting nationally recognized charitable programs; and
 - c) supporting medical and educational research programs.
- 7.11.6 Donations of proceeds outside of Canada will only be approved for the purpose of:
 - a) international disaster/emergency relief; and
 - b) projects in countries that the Board considers as developing or underdeveloped and countries that the Canadian federal government approves for international development, which support:
 - i) the development of local self-sufficiency in the provision of basic human needs for water, food, sanitation or shelter; or

SUBJECT: DONATIONS OUTSIDE OF ALBERTA

- ii) the provision of primary health care (i.e., acute care and public health) and basic education (i.e., reading, writing and basic math).

7.11.7 Donations may be made directly to a specific eligible project or may be made directly to an organization which complies with the following standards:

- a) registered or incorporated in Canada for the purpose of carrying out projects and programs of international development assistance or international emergency relief (e.g., World Vision Canada, Care-Canada, Canadian Red Cross);
- b) actively engaged in projects and programs of international development assistance or international emergency relief;
- c) maintains a clearly identifiable fund to which Canadians voluntarily contribute funds for purposes of international development assistance or international emergency relief; and
- d) accepts donations of proceeds and uses donated proceeds for purposes approved by AGLC. (Amended Jul 2019)

7.11.8 The donor group (licensed charity or sub-charity) must maintain a record of all donations and the purpose of each donation, and, if requested, provide the information to AGLC.

7.11.9 The donor group, an individual member of the donor group, or a corporation, society, non-profit group, partnership, limited partnership or proprietorship that the donor group or an individual member of the donor group is related to, must not directly or indirectly receive funds, goods, services or any other item of value from the recipient group or from any individual member of the recipient group or intermediary in return for a donation of proceeds. (Amended Jul 2019)

7.11.10 Licensed charities requesting to donate proceeds outside of Alberta in an amount up to but not exceeding \$10,000 must provide the following information with the request:

- a) description of the project/facility to which funds will be applied;

SUBJECT: DONATIONS OUTSIDE OF ALBERTA

- b) description of method of transfer for funds to final destination; and
- c) identify one responsible officer for each stage of the movement of funds including designated recipient at the final destination.

If the request is approved, the donor group must have available to AGLC cancelled cheques/receipts documenting transfer of funds to designated recipients.

7.11.11 Licensed charities requesting to donate proceeds greater than \$10,000 outside of Alberta, but within Canada, must provide the following information with the request:

- a) project title and location;
- b) detailed objectives of the project, total budget for the project and a budget specifying use of funds;
- c) other sources of funding for the project;
- d) personnel responsible for project administration and disposal of funds at project's location;
- e) identify one responsible officer for each stage of the movement of funds including designated recipient at the final destination; and
- f) a written agreement signed by the recipient group stating the recipient group will:
 - i) maintain a record of donations showing the date, amount and source of donated funds received, as well as the date, amount and purpose of all disbursements of donated funds; and
 - ii) allow AGLC access to all records, including those at any financial institution, to make copies of such records and/or remove them for further examination; and
 - iii) a "Statutory Declaration" (Form 5503) sworn by an executive member of the licensed charity or sub-charity. (Amended Jul 2019)

SUBJECT: DONATIONS OUTSIDE OF ALBERTA

7.11.12 If the request is approved, the following terms and conditions shall form part of the licence:

- a) financial reporting requirements must be accompanied by documents of expenditure which specifically relate to detailed items in proposed budget submitted with original request;
- b) the financial documents must be verified as correct by an official at final destination; and
- c) AGLC may request an audited statement of use of funds.

7.11.13 For donations outside of Canada, a “Request to Donate Proceeds - Out of Canada Projects” (Form 5484) must be submitted and approved by AGLC before any proceeds are spent. In addition the licensed charity or sub-charity must: (Amended Jul 2019)

- a) be registered or incorporated in Alberta for the purpose of carrying out projects and programs of international development assistance or international emergency relief;
- b) maintain a clearly identifiable fund to which Canadians voluntarily contribute funds for purposes of international development assistance or international emergency relief;
- c) be actively engaged in projects and programs of international development assistance or international emergency relief; and
- d) accept donations of proceeds and use donated proceeds for purposes approved by AGLC.

7.11.14 Groups requesting to donate proceeds greater than \$10,000 outside of Canada must provide the following information with the request:

- a) project title and location;
- b) projected start/completion dates;
- c) detailed objectives of the project, total budget for the project and a budget specifying use of funds;
- d) other sources of funding for the project;

SUBJECT: DONATIONS OUTSIDE OF ALBERTA

- e) address and telephone number of group and person responsible for the project in the recipient country;
- f) identify one responsible officer for each stage of the movement of funds including designated recipient at the final destination;
- g) a written agreement signed by the recipient group stating the recipient group will:
 - i) maintain a record of donations showing the date, amount and source of donated funds received as well as the date, amount and purpose of all disbursements of donated funds; and
 - ii) allow AGLC access to all records, including those at any financial institution, to make copies of such records and/or remove them for further examination; and
- h) a “Statutory Declaration” (Form 5503) sworn by an executive member of the licensed charity or sub-charity. (Amended Jul 2019)

7.11.15 If the request is approved, the following terms and conditions shall form part of the licence:

- a) financial reporting requirements must be accompanied by documents of expenditure which specifically relate to detailed items in proposed budget submitted with original request;
- b) the financial documents must be verified as correct by an official at final destination;
- c) the relevant Canadian Foreign Service official may be notified of the request and be asked to verify the project; and
- d) AGLC may request an audited statement of use of funds.

GUIDELINES

7.11.16 The donations referred to in subsection 7.11.1 do not include proceeds disbursed by the licensed charity to its sub-charities.

SUBJECT: EDUCATION

POLICIES

- 7.12.1 Proceeds may be used for the costs of specific educational program(s) or support within or affiliated with schools or educational institutions.
- 7.12.2 The school or institution must be recognized by the Government of Alberta or otherwise approved by AGLC.
- 7.12.3 Proceeds may be used to provide a specific educational experience for students which is not principally recreational or social in nature and which otherwise would not be available (e.g., field trips, athletic tournaments and cultural exchanges). Any travel expenses must meet the criteria for approved travel outlined in Section 7.30.
- 7.12.4 The educational programs must be reasonably available to the HFN community.
- 7.12.5 Proceeds may be used to purchase educational equipment and supplies such as audio-visual equipment, athletic equipment and musical instruments which otherwise would not be available. The ownership of these assets must remain with the educational institution, school, licensed charity or sub-charity.
- 7.12.6 Proceeds may be used to pay for the nutritional meals (e.g., breakfast, hot lunch program) and snacks of students attending educational institutions or schools.
- 7.12.7 Proceeds may be used to pay for public or separate school bus transportation for students attending educational institutions or schools.
- 7.12.8 Proceeds may be used to pay the difference between the educational allowance received for each student and the actual cost incurred for public/private schooling. Documentation verifying the shortfall must be maintained and be available to AGLC on request.

SUBJECT: EDUCATION

7.12.9 Proceeds may be used to subsidize accredited private/charter schooling under the following conditions:

- a) an individual assessment is completed, by an independent school counsellor or other qualified professional, demonstrating the need for the individual to attend a private school; and
- b) that the education required is not readily available through the school on-reserve, the public or separate school system or if applicable, the geographic area.

7.12.10 Proceeds may be used to enhance or expand, but not reduce, the existing funding of an educational institution or school on-reserve (e.g., employee salaries, wages, and benefits, building additions, renovations and utilities).

7.12.11 Proceeds may be used to provide educational bursaries or scholarships as specified in Section 7.5.

7.12.12 Proceeds may be used to award and honour students of educational programs. The awards must be widely available to all students in the community. The following information must be submitted to AGLC prior to purchasing the award(s) with gaming proceeds:

- a) eligibility and selection criteria of award recipients;
- b) related cost of the award(s); and
- c) a description of the award(s). *(Amended Jun 2017)*

7.12.13 A full accounting of all sources of funding and disbursements for educational programs must be maintained. All disbursements must be supported by receipts or vouchers. AGLC must have access to these records and may make copies of such records and remove them for further examination.

SUBJECT: ELDERS

POLICIES

- 7.13.1 Elders are considered to be individuals of any age who are recognized and valued in the HFN community for their cultural or spiritual knowledge and wisdom.
- 7.13.2 Proceeds may be used to pay Elders in recognition of any cultural or spiritual services that they provide to the HFN community and any costs incurred by Elders while performing cultural or spiritual activities.
- 7.13.3 Upon request by AGLC, the licensed charity must provide AGLC with a list of the Elders or an explanation on the process for recognizing an Elder.
- 7.13.4 Eligible Elders' costs include, but are not limited to:
- a) reasonable honorariums, fees or gifts, including merchandise gift cards;
 - b) ceremonial tobacco;
 - c) direct-route travel to various events;
 - d) meals while attending events;
 - e) accommodation fees while attending events; and
 - f) training costs of Elders.
- 7.13.5 The licensed charity or sub-charity may use proceeds to provide the necessities of life for Elders, including:
- a) personal residence utility expenses;
 - b) major household appliances or repair of existing appliances (i.e., fridge, stove, dishwasher, washer, dryer and/or microwave); and
 - c) essential household furniture (i.e., sofa, bed, dresser, kitchen table and chairs).
- 7.13.6 Proceeds may be used to pay for additional expenditures for Elders outlined in subsection 7.13.5 under the following conditions:
- a) the items are reasonably priced and consistently provided to all HFN community Elders;

SUBJECT: ELDERS

- b) the items are paid directly by the licensed charity or sub-charity to the vendor where possible; and
- c) an assessment is completed by the licensed charity or sub-charity, to the satisfaction of AGLC, documenting that the household appliances and essential furniture are required.

7.13.7 For travel outside of Alberta, a Travel Itinerary form (Form 5443) must be submitted and approved by AGLC before any proceeds are spent.

7.13.8 A ledger detailing cash disbursements or merchandise gift cards to an Elder must be maintained. The ledger must indicate the following:

- a) the name of the Elder;
- b) the date of the disbursement;
- c) the amount of the disbursement;
- d) the purpose of the disbursement; and
- e) the name of the event.

7.13.9 A full accounting of all sources of funding and disbursements for Elders' costs must be maintained. All disbursements must be supported by receipts, vouchers or a cash disbursements ledger. AGLC must have access to the records, including the ledger and assessment noted in subsection 7.13.6, and may make copies of its contents and remove them for further examination.

GUIDELINES

7.13.10 Elders over the age of 59 may also qualify for senior programs (see Section 7.27).

SUBJECT: EMERGENCY FUNDS

POLICIES

- 7.14.1 Proceeds may be used to provide relief for individuals or families who are victims of a disaster or emergency (e.g., fires, floods, gas leaks, boil water advisory and sewer backup).
- 7.14.2 Eligible uses of proceeds for individual or families affected by a disaster or emergency include, but are not limited to:
- a) accommodations;
 - b) meals;
 - c) purchase of potable drinking water; and
 - d) clean up and/or disinfecting costs.
- 7.14.3 Proceeds may be used to provide equipment and supplies during emergency situations or to train volunteers for emergency situations.
- 7.14.4 Proceeds may be used to develop and maintain a disaster or emergency preparedness/recovery plan or program under the following conditions:
- a) the program is managed by an individual with disaster and/or emergency planning experience. The individual's duties may include planning for a disaster/emergency and organizing training drills; and
 - b) the program has documented objectives and outcomes.
- 7.14.5 A ledger detailing the disbursements associated with a disaster or emergency must be maintained. The ledger shall indicate the following:
- a) the date and description of the disaster or emergency; and
 - b) the date(s), amount(s) and purpose of all disbursements.
- 7.14.6 Any insurance funds or reimbursements received as a result of the emergency must be deposited to the licensed charity's designated casino account up to the amount originally disbursed from the designated casino account.



SECTION: SPECIFIC USE OF PROCEEDS

NUMBER: 7.14

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SUBJECT: EMERGENCY FUNDS

7.14.7 A full accounting of all sources of funding and disbursements for emergency aid must be maintained. All disbursements must be supported by receipts, vouchers or a cash disbursements ledger. AGLC must have access to the records, including the ledger, and may make copies of its contents and remove them for further examination.

DATE ISSUED:

April 1, 2015

AUTHORITY: Original signed by Susan Green

SUBJECT: ENDOWMENT FUNDS

POLICIES

- 7.15.1 With regard to this policy, “endowment fund” means a fund where the principal is not normally disbursed and only the investment income, or a portion thereof, is expended.
- 7.15.2 Proceeds may be used to establish and/or donate to an endowment fund, whose purpose is to support approved charitable or religious purposes.
- 7.15.3 The licensed charity may request AGLC approval to withdraw a portion, or all, of the principal of the endowment fund to be spent on approved charitable or religious purposes. AGLC will only grant such approval if the licensed charity can demonstrate that the funds are required to ensure the continued delivery of one or more of its charitable programs to the community and that no other source of funding is available.
- 7.15.4 Endowment fund contributions shall normally be limited to a maximum cumulative total of 10 per cent of proceeds earned the previous calendar year. Written approval of AGLC must be obtained prior to a group using more than 10 per cent of proceeds for an endowment fund.
- 7.15.5 The amount of proceeds that may be contributed to an endowment fund shall normally be limited to a maximum total of \$10 million. Written approval of AGLC must be obtained prior to a group contributing more than \$10 million of proceeds to an endowment fund.
- 7.15.6 Endowment funds may be administered by the licensed charity or by a third party on behalf of the licensed charity subject to the approval of the requests outlined in subsections 7.15.7 and 7.15.8.
- 7.15.7 Requests by the licensed charity to administer its own endowment fund must be submitted to and approved by AGLC before any proceeds are directed for the first time to an endowment fund. The following information about the proposed endowment fund must be provided with the request:
- a) the purpose of the fund;
 - b) *(Deleted Apr 2016)*

SUBJECT: ENDOWMENT FUNDS

- c) confirmation that proceeds placed into the fund will be separated for accounting purposes when reporting to AGLC;
- d) explanation of how proceeds will be disbursed from the fund;
- e) the intended recipient(s) of the fund's disbursements; and
- f) explanation of how the fund will be administered including:
 - i) who determines how the proceeds from the endowment fund will be invested;
 - ii) the identity of the investment manager responsible for the endowment fund's investments. A copy of the draft agreement between the licensed charity and investment manager must be submitted;
 - iii) a breakdown of how the proceeds from the endowment fund will be invested;
 - iv) the signing authorities for the endowment fund; and
 - v) the fee structure associated with the administration of the endowment fund.

7.15.8 Requests to have a third party administer an endowment fund must be submitted to and approved by AGLC before any proceeds are directed for the first time to an endowment fund. The following information about the proposed endowment fund must be submitted with the request:

- a) the purpose of the fund;
- b) *(Deleted Apr 2016)*
- c) confirmation proceeds placed into the fund will be separated for accounting purposes when reporting to AGLC;
- d) explanation of how proceeds will be disbursed from the fund;
- e) the intended recipient(s) of the fund's disbursements;
- f) the identity of the third party administrator; and

SUBJECT: ENDOWMENT FUNDS

- g) a copy of the draft agreement between the licensed charity and the third party administrator which states:
- i) who determines how the proceeds from the endowment fund will be invested;
 - ii) a breakdown of how the proceeds from the endowment fund will be invested;
 - iii) the signing authorities for the endowment fund;
 - iv) the identity of the third party's investment manager;
 - v) the fee structure associated with the administration of the endowment fund; and
 - vi) how often financial statements from the endowment fund are provided to the licensed charity.

7.15.9 Investments for endowment funds must be managed by a person possessing a recognized professional investment designation (e.g., Certified Financial Planner (CFP), Chartered Financial Analyst (CFA)) or a recognized licensed investment management corporation.

7.15.10 If there is a proposed change in the purpose of the endowment fund, the intended recipient of the fund's disbursements or the party administering the endowment fund, it must be approved by AGLC, prior to the change taking effect. *(Amended Apr 2016)*

7.15.11 Any proceeds donated to an endowment fund held by other charitable groups or eligible institutions (e.g., hospitals, post-secondary institutions) must be made in accordance with the following:

- a) Section 7.10 - Donations Within Alberta - Use of Proceeds; and
- b) Section 7.11 - Donations Outside of Alberta - Use of Proceeds

SUBJECT: ENDOWMENT FUNDS

7.15.12 An endowment fund annual report must be prepared by the licensed charity which administer its own endowment fund or have a third party administer the endowment fund. The report must be submitted to AGLC's Financial Review Section annually. The endowment fund report must include, at a minimum, the following:

- a) the current balance of proceeds in the fund;
- b) a list of the recipients of the fund's disbursements and the amount of these disbursements; and
- c) the fees charged to administer the fund.

7.15.13 Endowment funds cannot be merged with other endowment funds without prior approval of AGLC.

7.15.14 For a licensed charity that administers its own endowment fund or has a third party administer its endowment fund and the endowment fund ceases, all proceeds must be transferred back to the designated casino account and spent on approved charitable or religious purposes (see Section 6.4).

7.15.15 AGLC must have access to all endowment fund records, including those of the fund manager or third party administrator, and may make copies of such records and remove them for further examination.

SUBJECT: EQUIPMENT/UNIFORMS/COSTUMES/VEHICLES

POLICIES

- 7.16.1 Proceeds may be used to purchase or rent equipment, furnishings, uniforms, costumes and/or a vehicle if they are essential to the delivery of the licensed charity's or sub-charity's charitable programs or services.
- 7.16.2 Ownership of the items purchased must remain with the licensed charity or sub-charity.
- 7.16.3 Items of a personal, social or promotional nature may not be purchased.
- 7.16.4 Equipment or supplies that are used in any activity or operation which is intended to produce income cannot be purchased with proceeds.
- 7.16.5 Proceeds may be used to purchase uniforms and costumes under the following circumstances:
- a) the uniform or costume is required for school, cultural activities, competitive play, practice or artistic performance;
 - b) the item is provided to the player or participant during the season and at the end of the season or event is returned to the licensed charity or sub-charity, except those items which:
 - i) wear out; or
 - ii) for hygienic purposes should not have to be returned; or
 - iii) clothing essential or a key element for a special event or competition, as approved by AGLC.
 - c) uniforms must have a distinctive logo or markings;
 - d) players or participants do not use the item for activities not related to cultural activities, games, practices or performances; and
 - e) the licensed charity or sub-charity maintains a written policy for the use of uniforms and costumes.
- 7.16.6 Proceeds may be used to professionally clean required uniforms and costumes.

SUBJECT: EQUIPMENT/UNIFORMS/COSTUMES/VEHICLES

7.16.7 Proceeds may be used to purchase a vehicle under the following circumstances: (Amended Apr 2018)

- a) the vehicle must be registered and insured in the name of the HFN licensed charity or sub-charity;
- b) the vehicle must only be used for the administration and/or delivery of community service programs (the vehicle cannot be used for the personal use of any members);
- c) when not in use for the administration and/or delivery of community service programs, the keys must be controlled to prevent unauthorized use; and
- d) a transportation log must be maintained detailing the date, purpose, mileage, and driver of all trips taken by the vehicle.

7.16.8 Proceeds may be spent on vehicle repairs, operation and insurance, if essential to the delivery of the licensed charity or sub-charity program or service.

7.16.9 If equipment/uniforms/costumes/vehicles purchased from proceeds are rented or sold, funds received from the rental or sale must be returned to the designated casino account.

7.16.10 A full accounting of all sources of funding and disbursements for equipment/uniforms/costumes/vehicles must be maintained. All disbursements must be supported by receipts or vouchers. AGLC must have access to these records and may make copies of such records and remove them for further examination.

SUBJECT: FACILITY

POLICIES

7.17.1 With regard to this policy, facility means a physical structure and/or land.

7.17.2 Proceeds may be used for the capital, leasehold, rental and operating costs of a community, not for profit facility (commercial properties are not included).

7.17.3 Proceeds may be used for facility disbursements if:

- a) the licensed charity or sub-charity either:
 - i) owns the facility; or
 - ii) has the legal right to occupy the facility; and
- b) the facility is accessible to the HFN community.

7.17.4 Proceeds may be used to purchase or develop facilities. Prior to disbursing any proceeds towards the purchase or development of a facility, a detailed business plan must be submitted to AGLC, which will include the following:

- a) the proposed purpose or use of the facility;
- b) the location, square footage, and zoning of the proposed land and/or facility;
- c) sources of funding available and/or proposed funding arrangements to accommodate the purchase or development;
- d) documentation, through a Band Council Resolution or a Chief and Council Resolution, demonstrating community support of the purchase or development plans (*Amended Apr 2016*);
- e) the proposed facility's admission procedures; and
- f) if the facility is under the ownership of a local municipality, a statement of municipal support for the proposed purchase.

7.17.5 Eligible facility disbursements include, but are not limited to:

- a) purchase of fixtures, furnishings and equipment (see subsection 7.17.6);
- b) facility mortgage, lease or rental payments;

SUBJECT: FACILITY

- c) utilities;
 - d) insurance;
 - e) property taxes;
 - f) janitorial costs and supplies;
 - g) repairs and maintenance;
 - h) renovations and leasehold improvements; and
 - i) professional fees associated with the purchase or development of a building (e.g., legal, architectural, engineering, financial consulting).
- 7.17.6 Proceeds cannot be used for the purchase, maintenance or repair of equipment, furniture or a facility for income-producing operations or any other activity which appears to be of a commercial nature, unless otherwise approved by AGLC.
- 7.17.7 Proceeds may be used to pay for the development and operation of an athletic or recreational facility if:
- a) all individuals of the HFN community have the right to make use of the facility at least 50 per cent of the time the facility is in operation and the hours of public use are reasonable. Membership cannot be a requirement for public use; and
 - b) the facility is used by sports teams and/or participants representing the HFN community.
- 7.17.8 If the facility includes space for both charitable and religious activities and non-charitable or non-religious activities the licensed charity or sub-charity must provide AGLC with a breakdown of the square footage of the entire facility, including which entity uses which space, and how proceeds will be spent for each respective space.
- 7.17.9 Proceeds cannot be used for the facility disbursements of a facility used for private social activities where the HFN community are not allowed access.
- 7.17.10 Eligible facility disbursements may be spent from the casino account or from a separate account designated as a "building fund". If a separate

SUBJECT: FACILITY

account is created, AGLC must have access to the bank statements, cancelled cheques and invoices/receipts from the account.

7.17.11 A full accounting of all sources of funding and disbursements for facility projects must be maintained. All disbursements must be supported by receipts or vouchers. AGLC must have access to these records and may make copies of such records and remove them for further examination.

SUBJECT: FUNDRAISING

POLICIES

(Amended Jul 2019)

7.18.1 With the approval of AGLC, fundraising activities may be eligible to use proceeds provided:

- a) there is an identifiable fundraising need for the charitable program;
- b) the activity is tied to the charitable benefit of the program;
- c) the activity is a nominal part of the program delivery and not the purpose of the licensed charity or sub-charity;
- d) revenue will be used to offset all related fundraising expenses (cost-recovery) prior to its intended charitable use; and
- e) revenue, less expenses, will be spent on charitable uses approved by AGLC.

7.18.2 Proceeds may be used to supplement the purchase/rental of equipment, supplies, or services needed to conduct AGLC approved fundraising activities.

7.18.3 Revenue from a fundraising activity where proceeds were used to supplement its expenses must first be used to reimburse the gaming account 100 per cent of any proceeds used to pay for these expenses.

7.18.4 The licensed charity or sub-charity conducting a fundraising activity must maintain records of all revenue and disbursements associated with the activity. Any financial disbursements reported must be supported with receipts or vouchers.

Note: fundraising activity records must be kept for six years and available to AGLC upon request.

SUBJECT: HISTORICAL RESOURCES

POLICIES

- 7.19.1 Proceeds may be used to pay for public programs and activities which provide the HFN community access to historical resources (e.g., historical book committees, archives and museums).
- 7.19.2 Proceeds may be used to pay for the development and operation of facilities (e.g., museums) which provide access to historical resources and are open to the HFN community (see Section 7.17).
- 7.19.3 Proceeds may be used to pay for the restoration of historical sites. *(Amended Apr 2016)*
- 7.19.4 Proceeds may be used to pay for the collection of oral histories.
- 7.19.5 Proceeds cannot be used to pay for activities which primarily involve the social, recreational, hobby, commercial or professional interests of its members.

POLICIES

7.20.1 Proceeds may be used to pay for new on-reserve housing projects and the maintenance, repair and renovation of existing housing. Proceeds may be used to pay for off-reserve housing programs under the following conditions:

- a) the off-reserve housing is reasonably available and advertised to all HFN community members; and
- b) the off-reserve housing is located in Alberta or the community surrounding the HFN unless demonstrated by the licensed charity that specific housing is required out of Alberta for individuals undergoing specific medical treatment, addictions treatment, or attending an educational program.

7.20.2 Housing must be reasonably available to all members of the HFN community who make application. AGLC must have access to all records related to the application selection process, including the names of the recipients.

7.20.3 Requests to use proceeds for on-reserve and off-reserve housing projects must be submitted to and approved by AGLC. The following information about the proposed housing project must be submitted with the request:

- a) the purpose and a detailed budget of the housing project;
- b) documentation, through a Band Council Resolution or a Chief and Council Resolution, demonstrating community support of the housing project *(Amended Apr 2016)*;
- c) the application selection process for determining the recipient(s) of the housing project, which will include the following information:
 - i) the composition of the decision-making body responsible for reviewing the applications;
 - ii) the eligibility criteria of the applicants; and

iii) the selection criteria used to determine the recipients.

d) any requests for off-reserve housing outside of the community surrounding the HFN must be detailed in the request.

7.20.4 Proceeds may be used for major housing repair and renovation projects. The licensed charity or sub-charity must retain all documentation that supports the project and provide it to AGLC upon request. This includes, but is not limited to: (Amended Apr 2018)

- a) professional assessments, inspection reports, drawings etc.; and/or
- b) before and after photos of the repair or renovation project.

7.20.5 Upon request, the licensed charity or sub-charity must arrange tours of the new and/or renovated houses for AGLC.

7.20.6 Proceeds may be used to pay for security deposits to secure off-reserve housing for members of the HFN community. When applicable, the security deposits and associated interest are returned to a designated gaming bank account when refunded.

7.20.7 Proceeds may be used to pay for infrastructure projects on-reserve.

7.20.8 Infrastructure includes electricity, sewage disposal, water and waste management systems, roads, gas lines, telephone lines and landscaping. Requests to use proceeds for on-reserve infrastructure projects must be submitted to and approved by AGLC. The following information about the proposed infrastructure project must be submitted with the request:

- a) the purpose, location and proposed detailed budget of the infrastructure project; and
- b) documentation, through a Band Council Resolution or a Chief and Council Resolution, demonstrating community support of the infrastructure project. (Amended Apr 2016).

7.20.9 Proceeds must not be used to pay for commercial housing or infrastructure projects on-reserve or off-reserve.

SUBJECT: HOUSING AND INFRASTRUCTURE

7.20.10 Proceeds are to be used to supplement, and should not reduce or replace, existing government funding for housing and infrastructure on-reserve.

7.20.11 All housing and infrastructure projects funded with proceeds must be completed to provincial or federal building codes and standards.

7.20.12 All housing and infrastructure projects funded with proceeds must have inspections completed by an independent certified inspector. Inspections must be completed as required in provincial or federal building codes and standards, or applicable laws, and any major deficiencies must be resolved.
(Amended Apr 2018)

7.20.13 A full accounting of all sources of funding and disbursements for housing and infrastructure projects must be maintained. All disbursements must be supported by receipts or vouchers. AGLC must have access to these records and may make copies of such records and remove them for further examination.

POLICIES

7.21.1 Proceeds may be used to pay for life skills, employment and apprenticeship training programs of all members of the HFN community.

7.21.2 Eligible programs may include, but are not limited to:

- a) career training and development;
- b) behavioural counselling;
- c) communication skills;
- d) human relations training;
- e) contingency management;
- f) employment counselling;
- g) parenting skills; and
- h) budgeting/financial skills.

7.21.3 The life skills, employment and apprenticeship training programs must be reasonably available and advertised to all members of the HFN community who make application.

7.21.4 Requests to use proceeds for life skills, employment and apprenticeship training programs must be submitted to and approved by AGLC. The following information about the proposed life skills program must be submitted with the request:

- a) the purpose and a detailed budget of the life skills, employment and apprenticeship training program;
- b) *(Deleted Apr 2016)*
- c) the application selection process for determining the recipient(s) of the life skills, employment and apprenticeship training program, which will include the following information:
 - i) the composition of the decision-making body responsible for reviewing the applications;

SUBJECT: LIFE SKILLS, EMPLOYMENT & APPRENTICESHIP TRAINING PROGRAMS

- ii) the eligibility criteria of the applicants; and
- iii) the selection criteria used to determine the recipients.

7.21.5 AGLC must have access to all records related to application selection process, including the names of the recipients and the dates and names of the programs.

7.21.6 Eligible life skills, employment and apprenticeship training program costs include, but are not limited to:

- a) instructor fees;
- b) facility rental fees;
- c) equipment and supplies;
- d) required safety equipment or clothing; and
- e) childcare costs when attending an eligible training program identified under subsection 7.21.2.

7.21.7 Proceeds may be used to pay for the wages of an individual in a job shadow or apprenticeship program under the following conditions:

- a) the individual must report to a full-time employee who currently holds the position for which the individual is job shadowing;
- b) wages cannot exceed the wages of the employee who is being job shadowed and must be reasonable for the duties performed;
- c) must be completed during a specified period of the time, generally no longer than 12 months; if a longer time frame is required at the end of the placement than the original time frame indicated, an application for an extension must be made to the decision making body responsible for the application process. The approval for an extension must be granted prior to wages being paid for the extend time frame. The application must indicate:
 - i) an explanation of why the job shadow duties could not be completed during the original time frame; and

SUBJECT: LIFE SKILLS, EMPLOYMENT & APPRENTICESHIP TRAINING PROGRAMS

ii) the extension period required and the rationale for extending the time frame.

d) the individual enrolled must receive interim and final reports that assess performance and provide recommendations for improvement by the individual they are shadowing.

7.21.8 Proceeds may be used to pay for wages for an individual in a student work experience program under the following conditions:

a) must be for youth (under the age of 22) or individuals enrolled in an education program;

b) must be completed during a specified period of time, generally no longer than six months;

c) should be a position that is not considered a key position; and

d) the individual enrolled must receive interim and final reports that assess performance and provide recommendations for improvement.

7.21.9 Proceeds may be used for other eligible expenses as specified in Sections 7.5 and 7.12.

7.21.10 Proceeds must not be used to pay individuals, provide merchandise gift cards or any other good or service of value for attending a training program or for successful completion of a training program.

7.21.11 A full accounting of all sources of funding and disbursements for life skills, employment and apprenticeship training programs must be maintained. All disbursements must be supported by receipts or vouchers. AGLC must have access to these records and may make copies of such records and remove them for further examination.

SUBJECT: LOBBYING

POLICIES

- 7.22.1 Proceeds cannot be used for disbursements to lobby for or support activities directed toward achieving changes in public policy. *(Added Apr 2018)*
- 7.22.2 With regard to this policy, lobbying means conducting activities aimed at influencing or attempting to influence any level of government or members of the public either on or off-reserve to support or not support a specific cause or other activities directed toward achieving changes in public policy.
- 7.22.3 Proceeds must not be used on political activities such as campaign or candidacy costs for on or off-reserve elections, conventions of political parties and research costs for a particular political party or candidate.

GUIDELINES

- 7.22.4 The provision of information through public education programs and/or submissions to government which reflects a balance of views on a particular issue of public concern may be an eligible use of proceeds. *(Added Apr 2018)*

SUBJECT: MEDICAL/HEALTH AID AND RELIEF

POLICIES

- 7.23.1 Proceeds may be used for the cost of medical/health aids, programs and treatments of members of the HFN community.
- 7.23.2 Proceeds may enhance or expand, not reduce, other funding received (e.g., federal and provincial funding, employer group benefits or other health insurance). Documentation must be provided to demonstrate that all other sources of funding were depleted, with the exception of proceeds used in the spirit of Jordan's Principle (see subsection 7.23.11). *(Amended Jun 2017)*
- 7.23.3 A medical/health program may be established to pay for medical/health aids, programs and treatments of members of the HFN community. Eligible items include, but are not limited to, the following:
- a) vision coverage (e.g., glasses, eye exam fees);
 - b) dental coverage;
 - c) prescription drugs;
 - d) required aids to daily living (e.g., hearing aids, inhalers, wheel chairs, walkers, crutches, home care beds, etc.);
 - e) transportation costs to medical/health appointments;
 - f) traditional healers and spiritual counsellors;
 - g) in-home palliative care by a care giver or a recognized palliative care facility;
 - h) mental health programs;
 - i) counselling (e.g., family, individual, bereavement); and
 - j) nutritionist consultations.
- 7.23.4 Proceeds may be used to fund costs of food for individuals who require a special diet (i.e., celiac's disease, low sodium, low cholesterol, diabetes) if a medical practitioner's note is received and retained by the licensed charity or sub-charity outlining the medical conditions and dietary requirements.

SUBJECT: MEDICAL/HEALTH AID AND RELIEF

- 7.23.5 For travel outside of Alberta, a Travel Itinerary form (Form 5443) must be submitted to and approved by AGLC before any proceeds are disbursed. When travel is required for medical treatments, an explanation describing the medical treatment being funded and why it is not available in Alberta must be provided.
- 7.23.6 The medical/health program must be reasonably available to all members of the HFN community who make application.
- 7.23.7 Requests to use proceeds for a medical/health program must be submitted to and approved by AGLC. The following information about the proposed medical/health program must be submitted with the request:
- a) the purpose and proposed detailed budget of the medical/health program;
 - b) *(Deleted Apr 2016)*
 - c) the application selection process for determining the recipient(s) of the medical/health program, which will include the following information:
 - i) the composition of the decision-making body responsible for reviewing the applications;
 - ii) the eligibility criteria of the applicants; and
 - iii) the selection criteria used to determine the recipients.
- 7.23.8 All payments from the medical/health program, where possible, must be paid directly to the vendor and be supported by an invoice, explanation of benefits (EOB), receipt and/or voucher.
- 7.23.9 A ledger detailing the medical/health programs' disbursements must be maintained. The ledger shall indicate the following:
- a) the name of the recipient;
 - b) the date of the disbursement;
 - c) the amount of the disbursement; and
 - d) the purpose of the disbursement.

SUBJECT: MEDICAL/HEALTH AID AND RELIEF

7.23.10 A full accounting of all sources of funding and disbursements for medical/health aid and relief must be maintained. AGLC must have access to all records related to the application selection process. All disbursements must be supported by receipts, vouchers or a cash disbursements ledger. AGLC must have access to these records, including the ledger, and may make copies of such records and remove them for further examination.

7.23.11 In the spirit of Jordan's Principle, payment for children's medical/health aid and relief may be made with charitable proceeds, meeting the following requirements:

- a) eligible children must be a member of the community;
- b) the charity must request reimbursement for the medical services from the responsible government or organization after the medical services have been provided;
- c) if the funds can be reimbursed, the reimbursed funds must be deposited back into the charitable gaming account; and
- d) as per subsection 6.4.11 and 6.4.12, a proposal to use proceeds in the spirit of Jordan's Principle must be submitted to and approved by AGLC prior to using gaming proceeds. *(Added Jun 2017)*

SUBJECT: NATURE CONSERVATION

POLICIES

- 7.24.1 Proceeds may be used to pay for educational programs which promote nature conservation in the HFN community.
- 7.24.2 Proceeds may be used to pay for the development and operation of facilities which preserve, restore and improve wildlife and its habitat (see Section 7.17).
- 7.24.3 Proceeds may be used to pay for the treatment of injured or damaged domesticated or wild animals, birds, insects or plants.
- 7.24.4 Proceeds must not be used to pay for the treatment, support, breeding or promotion of animals, birds, insects or plants for commercial profit.
- 7.24.5 Proceeds must not be used to support a particular breed or species of animal for hobby, recreational, social or commercial purposes.
- 7.24.6 Proceeds must not be used to pay for any costs affiliated with commercial activities such as the trapping or camping industry.

SUBJECT: PROMOTIONAL ACTIVITIES

POLICIES

- 7.25.1 Proceeds may be used for promotional activities designed to increase HFN community awareness and participation in charitable or religious programs.
- 7.25.2 Promotional activities include advertising in newspapers, radio, television, posters, signs, pamphlets and letters and on the internet.
- 7.25.3 The licensed charity must retain copies of advertisements, pamphlets, posters or other such promotional items and must be made available to AGLC when requested.
- 7.25.4 Proceeds must not be used to pay for personal promotional items used as an incentive for HFN community members to attend community meetings or to increase HFN community awareness and participation in charitable or religious programs.
- 7.25.5 Proceeds must not be used to pay for promotional activities which benefit a commercial activity or enterprise or advance political purposes.

SUBJECT: RELIGION/SPIRITUAL PROGRAMS

POLICIES

- 7.26.1 Proceeds may be used to pay for programs which further religious/spiritual principles or objectives (e.g., Sunday school, church choir, marriage counselling and fellowship).
- 7.26.2 Proceeds may be used to pay for the purchase, development and operation of places of religious/spiritual worship. These places must offer regular services and be open to all members of the HFN community (see Section 7.17).

SUBJECT: SENIOR CITIZENS

POLICIES

- 7.27.1 With regard to this policy, a senior citizen is at least 60 years of age.
- 7.27.2 Proceeds may be used to pay for recreational and social programs provided to senior citizens.
- 7.27.3 Seniors entertainment, including meals but excluding liquor, is an eligible use of Proceeds under the following circumstances:
- a) the entertainment is available to all seniors in the HFN community;
 - b) a minimum of 75 per cent of those partaking in the entertainment are seniors; and
 - c) the expenditures paid from proceeds are on a cost recovery basis and not intended to generate profit.
- 7.27.4 Seniors' travel is an eligible use of proceeds under the following circumstances:
- a) the travel is available to all seniors in the HFN community;
 - b) a minimum of 75 per cent of those travelling are seniors; and
 - c) expenditures are restricted to direct transportation, meals and accommodation costs within the province of Alberta and/or First Nation reserves within North America.
 - d) for travel outside of Alberta, a Travel Itinerary form (Form 5443) must be submitted and approved by AGLC (see Section 7.30).
- 7.27.5 Proceeds may be used to pay for the development and operation of facilities in which all seniors in the HFN community have reasonable access (see Section 7.17).
- 7.27.6 A full accounting of all sources of funding and disbursements for senior citizen programs must be maintained. All disbursements must be supported by receipts or vouchers. AGLC must have access to these records and may make copies of such records and remove them for further examination.



SECTION: SPECIFIC USE OF PROCEEDS

NUMBER: 7.27

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SUBJECT: SENIOR CITIZENS

GUIDELINES

7.27.7 Seniors that are also Elders may also be eligible for additional programs (see Section 7.13).

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SECTION: SPECIFIC USE OF PROCEEDS

NUMBER: 7.28

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SUBJECT: SOCIAL EVENTS

POLICIES

- 7.28.1 With regard to this policy, social events are defined as activities primarily designed to serve, or further the self-interest of, the licensed charity's or sub-charity's members/participants through the pursuit of leisure time activities based upon hobby, recreational or personal interest.
- 7.28.2 Proceeds must not be used to pay for social events unless otherwise noted in the HFNCCPH.

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SUBJECT: SPORTS

POLICIES

- 7.29.1 Proceeds may be used by the licensed charity or sub-charity for the delivery of an amateur sports program either on an individual or team basis for the HFN youth, seniors and/or disabled individuals.
- 7.29.2 With regard to this policy:
- a) youth sports sub-charities refer to sub-charities where 75 per cent or more of its membership or participants under the age of 22;
 - b) senior sports sub-charities refer to sub-charities where a majority of its membership or participants are 60 years of age or older;
 - c) disabled sports sub-charities refer to sub-charities where 75 per cent or more of its membership or participants are disabled.
- 7.29.3 The programs must be available and be advertised to all HFN community members.
- 7.29.4 Proceeds may be used to pay for the rental fees of a facility or a venue for a sub-charity's sporting events.
- 7.29.5 Proceeds may be used to pay for officiating and judges' fees.
- 7.29.6 Sub-charities may use proceeds to pay for the reasonable costs of certifying officials and judges in their sport, including training and education costs.
- 7.29.7 Proceeds may be used to pay for coaching/instructor fees providing the duties performed by the coach/instructor are essential to the sub-charity's program delivery, the duties of the coach/instructor are performed by a person with specialized qualifications and the duties of the coach/instructor cannot be reasonably performed by a volunteer.
- 7.29.8 Proceeds may be approved to purchase and clean uniforms and equipment that are required for the participation in the sport. The uniforms and equipment may not be for personal use, and ownership must remain with the licensed charity or sub-charity, except those items which:
- a) wear out; or

SUBJECT: SPORTS

- b) for hygienic purposes should not have to be returned; or
- c) are essential or a key element for a special event or competition, as approved by AGLC.

7.29.9 Proceeds may be used to pay for membership, registration, affiliation or insurance fees to tournaments or to local, provincial, national or international governing bodies when the membership, registration, affiliation or insurance is related to a sub-charity's specific objectives and individual members of the sub-charity do not also pay the fee.

7.29.10 Proceeds may be used to pay for the following costs associated with attending a competition away from the team's or athlete's home facility. The athlete or team must meet the criteria for approved travel (see Section 7.30.):

- a) transportation costs to and from the competition;
- b) local transportation costs while at the competition; and
- c) accommodation and meal costs during the period of competition.

7.29.11 Proceeds may be used to pay for awards (e.g., trophies, plaques and ribbons) earned by achievement and not granted for volunteer appreciation. Proceeds must not be used for cash or merchandise prizes or any other prize of value.

7.29.12 The participants must not be paid, directly or indirectly, for their participation.

7.29.13 Proceeds must not be given to adult sports groups.

7.29.14 A full accounting of all sources of funding and disbursements for sports programs must be maintained. All disbursements must be supported by receipts or vouchers. AGLC must have access to these records and may make copies of such records and remove them for further examination.

GUIDELINES

7.29.15 Consistently the courts have held that sports by themselves are not charitable. The courts have found some sports activity to be charitable due

SUBJECT: SPORTS

to the object sought to be advanced and the character of the intended beneficiary. For example, sports has been recognized as part of the education of the young, and as therapy and relief of suffering for the disabled, which are themselves recognized as charitable activities. The provision of sports facilities for public use has also been recognized as charitable.

- 7.29.16 Non-profit sports groups that are not eligible to receive proceeds under this policy may be eligible for a small raffle licence as per section 207(1)(d) of the *Criminal Code*, provided all proceeds after payment of the raffle prizes are donated to an eligible charity.

SUBJECT: TRAVEL

POLICIES

- 7.30.1 Proceeds may be used for a licensed charity's or sub-charity's travel expenses if the travel is directly related to the delivery of the licensed charity's or sub-charity's charitable or religious programs and services in a HFN community.
- 7.30.2 Proceeds must only be used for the costs of direct-route transportation, meals, and accommodation during the period of the travel. If the licensed charity or sub-charity uses per diems to pay for travel costs such as meals, incidental expenses and kilometres traveled in a personal vehicle, standard per diem rates must be approved by the board of the licensed charity. These rates must be comparable to per diem rates used by the provincial or federal government (*Amended Apr 2016*).
- 7.30.3 Proceeds may be used to pay travel expenses to workshops, conferences, seminars, etc. outlined in Section 7.32 or otherwise approved by AGLC.
- 7.30.4 Proceeds may be used for travel that enriches an educational school or institution's curriculum if the trip provides an educational experience which otherwise would not be available.
- 7.30.5 The school or institution must be recognized by the Government of Alberta or otherwise approved by AGLC and the governing body of the school or institution must approve the trip in writing and confirm it is an enrichment of the approved educational curriculum. The proper authorities are:
- a) board of governors of a university, college, community college, etc.;
 - b) president of a post-secondary trade school, vocational school (e.g., NAIT, SAIT or NorQuest College), or First Nation college or institute; and
 - c) principal of a high school, junior high or elementary school.
- 7.30.6 Proceeds may be used to pay for the travel expenses of sub-charities involved in activities such as visual, literary, media and performing arts (e.g., music, dance, drama) or cultural activities.

SUBJECT: TRAVEL

7.30.7 Proceeds may be used to pay for the travel expenses of individuals and teams (including school teams) involved in HFN youth, seniors and/or disabled individuals sports, as approved by AGLC.

7.30.8 Proceeds may be used to pay for the allowable expenditures of students/participants and a limited number of support personnel. The number of support personnel is determined by the number of students/participants.

- a) a licensed charity or sub-charity may use proceeds to pay for the allowable travel expenditures of a maximum of one support person per five students/participants, or portion thereof;
- b) the travel expenditures of two support personnel may be paid for using proceeds if there are six to 10 students/participants;
- c) the travel expenditures of three support personnel may be paid for using proceeds if there are 11 to 15 students/participants; and
- d) for a higher number of support personnel per students/participants a written request must be submitted to and approved by AGLC before any proceeds are disbursed.

Note: Support personnel are defined as teachers, instructors, coaches, managers, trainers, Elders, parents and other adult chaperones. Individuals holding a coaching, instructor or similar position are not expected to also fulfill chaperone responsibilities.

7.30.9 For travel outside of Alberta, a Travel Itinerary form (Form 5443) must be submitted to and approved by AGLC before any proceeds are disbursed. In addition, for travel outside of Canada the licensed charity or sub-charity must demonstrate a similar activity does not exist in Canada.

7.30.10 Proceeds must not be used for travel expenditures which are recreational or social in nature unless related to seniors, disabled or youth development programs. A full accounting of all sources of funding and disbursements for travel must be maintained. All disbursements must be supported by receipts or vouchers. AGLC must have access to these records and may make copies of such records and remove them for further examination.

SUBJECT: WAGES, SALARIES, FEES FOR SERVICE AND HONORARIUMS

POLICIES

7.31.1 This section covers senior managers, managers and administrative and charitable program employees of the licensed charity and sub-charities and not charity workers. Please refer to Section 3 for more information regarding charity workers.

7.31.2 Proceeds may be used for remuneration of individuals if the duties performed are essential to the licensed charity's or sub-charity's charitable or religious program delivery. Remuneration may include the following:

- a) salaries, wages, honorariums and fees for service;
- b) employment benefits including dental, medical, pension, etc; and
- c) items of a nominal value provided for recognition.

7.31.3 *(Deleted Apr 2016)*

7.31.4 The licensed charity is responsible for ensuring that all remuneration paid to employees and contractors of the licensed charity and sub-charities or other individuals are for:

- a) duties that are performed by a person with qualifications or technical skills directly related to the position held; and
- b) amounts that are reasonable and comparable to similar positions held within the licensed charity's Nation, other First Nations, and the same or similar trades or industries within the First Nations geographic region.

7.31.5 The remuneration of persons employed by the licensed charity and sub-charities may be paid for the performance of administrative duties. Remuneration for positions and duties classified as administrative are included in the total administrative costs and therefore are subject to subsection 7.1.6. Administrative positions are defined as senior executives, managers, and individuals completing general services (e.g., clerical, accounting and funding/program compliance) that are related to the licensed charity and sub-charity as a whole as opposed to specific charitable and religious programs. Managers of charitable programs whose duties are

SUBJECT: WAGES, SALARIES, FEES FOR SERVICE AND HONORARIUMS

directly related to the program delivery are not considered administrative by AGLC.

7.31.6 The licensed charity may use proceeds to pay employees for more than one position at the licensed charity and/or sub-charities if:

- a) the duties are not completed during simultaneous timeframes; and
- b) AGLC approves the individuals receiving the proposed remuneration beforehand.

7.31.7 The licensed charity must maintain a ledger, spreadsheet or database for all positions paid with proceeds by the licensed charity and sub-charities that contains the following information:

- a) employee name;
- b) position title;
- c) employer (licensed charity and sub-charity name);
- d) date of employment;
- e) date of termination (if applicable); and
- f) total approved remuneration (including benefits).

7.31.8 Detailed position descriptions signed by the employee who holds the position and an appropriate individual of authority must be maintained by the licensed charity and sub-charity for all employees remunerated with proceeds.

7.31.9 Proceeds may be used to pay honorariums at meetings only if the duties performed are essential to the licensed charity and sub-charity's program delivery and record of attendance and meeting minutes are maintained. Employees and members of a licensed charity and sub-charity cannot collect honorariums for attending meetings *(Amended Apr 2016)*.

7.31.10 All remuneration paid is subject to audit by AGLC.

7.31.11 A full accounting of disbursements for the remuneration of employees or contractors of the licensed charity and sub-charities or other individuals must be maintained. All disbursements must be supported by appropriate



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SUBJECT: WAGES, SALARIES, FEES FOR SERVICE AND HONORARIUMS

payroll records. AGLC must have access to these records and may make copies of such records and remove them for further examination.

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SUBJECT: WORKSHOPS, CONFERENCES AND SEMINARS

POLICIES

7.32.1 Proceeds may be used by a licensed charity or sub-charity to host or send delegates to workshops, conferences or seminars under the following conditions:

- a) the workshop, conference or seminar is primarily organized for educational or administrative purposes and is related to a specific charitable program or service the licensed charity or sub-charity delivers to the HFN community; workshops, conferences or seminars that are primarily organized for administrative purposes will be subject to subsection 7.1.9 and must be included in the 10 per cent allowable administration costs.
- b) the location of the workshop, conference or seminar is reasonable and/or essential to the delivery of the objectives.

7.32.2 Proceeds may be used to pay for registration fees and travel costs for delegates attending a workshop, conference or seminar (see Section 7.30).

7.32.3 Proceeds may be used for costs essential to hosting workshops, conferences, seminars, or community meetings that include but are not limited to:

- a) facilitator fees;
- b) food and non-alcoholic beverages;
- c) audio/visual or other required equipment rental;
- d) facility rental; and
- e) clean-up costs.

7.32.4 Proceeds may be used to pay for facilitator fees if:

- a) the duties are performed by an individual with specialized qualifications related to the topic being presented; and
- b) the presentation or duties performed are essential to the licensed charity or sub-charity's program delivery.

SUBJECT: WORKSHOPS, CONFERENCES AND SEMINARS

- 7.32.5 If a fee is charged to attend a workshop, conference or seminar, the revenue generated from the fees must be used to support the related costs. Proceeds may only be used after all revenue generated has been used to off-set related costs.
- 7.32.6 Delegates attending workshops, conferences, or seminars primarily organized for educational purposes must be in a position:
- a) where the training is required to fulfill or enhance their duties related to a specific charitable program or service the licensed charity or sub-charity delivers to the HFN community, or
 - b) where the delegate can train other members of the licensed charity, sub-charity and/or HFN community after completion.
- 7.32.7 Delegates attending workshops, conferences or seminars primarily organized for administrative purposes must be in a position:
- a) where the delegate is required to partake in the planning or other administrative functions related to a specific charitable program or service the licensed charity or sub-charity supports or delivers to the community, or
 - b) where the delegate can train other members of the licensed charity, sub-charity and/or HFN community after completion.
- 7.32.8 Employees of a licensed charity and/or sub-charity attending an approved workshop, conference or seminar, etc. may be paid their regular wage if the workshop, conference or seminar is during their regular hours of work.
- 7.32.9 A full accounting of all sources of funding and disbursements for all workshops, conference or seminars must be maintained. All disbursements must be supported by receipts or vouchers. AGLC must have access to these records and may make copies of such records and remove them for further examination.

SUBJECT: YOUTH DEVELOPMENT

POLICIES

- 7.33.1 Proceeds may be used to support youth development programs and services for the HFN community.
- 7.33.2 Requests to use proceeds for youth development programs and services must be submitted to and approved by AGLC. A youth is defined as a person under the age of 22 (*Amended Apr 2016*).
- 7.33.3 Youth development programs must have one of the following characteristics:
- a) have a regular group of adult leaders or employees who administer the program;
 - b) provide an environment where youth can develop leadership, citizenship, and community skills; or
 - c) supports both individual and group youth participation in activities including but not limited to cultural programs, art programs, swimming, skiing, snowboarding, camping or gymnastics.
- 7.33.4 Youth development programs and services must be reasonably made available and advertised to all HFN youth, on or off-reserve. The advertisements must be retained by the licensed charity and must be provided to AGLC when requested.
- 7.33.5 Proceeds may be used to pay for equipment that is required for the participation in the youth development programs. Ownership must remain with the licensed charity or sub-charity, except those items which:
- a) wear out; or
 - b) for hygienic purposes should not have to be returned.
- 7.33.6 Proceeds may be used to pay for travel costs for attending a youth development program (see Section 7.30).



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SUBJECT: YOUTH DEVELOPMENT

7.33.7 A full accounting of all sources of funding and disbursements for youth programs must be maintained. All disbursements must be supported by receipts or vouchers. AGLC must have access to these records and may make copies of such records and remove them for further examination.

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SUBJECT: AGLC AUDIT REQUIREMENTS

POLICIES

- 8.1.1 With regard to Section 8, all references to sub-charity include other entities approved by AGLC, as specified in subsection 2.2.2.
- 8.1.2 The books and records of the licensed charity or sub-charity are subject to review and/or audit by AGLC and must be maintained in a manner acceptable to AGLC.
- 8.1.3 The books and records of the licensed charity or sub-charity must be kept for a period of six years from the date of the end of the annual reporting period.
- 8.1.4 The areas normally subject to review and/or audit for the licensed charity or sub-charity will include, but not be limited to:
- a) books of original entry (including computerized records such as the income statement and general ledger specified in subsection 8.1.5);
 - b) original purchase/service requisitions, invoices and receipts;
 - c) bank statements and cancelled cheques;
 - d) all casino event documents;
 - e) schedules of sub-charities' and other entities' disbursements;
 - f) contracts, agreements, loan documents or similar documents;
 - g) payroll records, including timesheets;
 - h) capital asset and inventory listings and records;
 - i) documents specified in Section 7 of the HFNCCPH required for specific use of proceeds;
 - j) applicable tax returns;
 - k) minutes of annual general meetings, and meetings of general membership, board and executive;
 - l) external accountant's/auditor's working paper files;
 - m) annual (audited) financial statements; and

SUBJECT: AGLC AUDIT REQUIREMENTS

n) program delivery records, including participation sign-in sheets for programs, expenses incurred, advertisements, pamphlets or any other details applicable to the program.

8.1.5 When requested, the licensed charity and/or sub-charity must provide AGLC with internally prepared financial statements and a general ledger. The information contained in these documents must include:

a) the amount of casino table revenue earned (see subsection 6.1.1);

b) the commissions received from AGLC for slot machines and keno;

c) the costs incurred for event expenses (see subsection 6.3.1); and

d) a complete listing of all use of proceeds' disbursements, including those made directly by the licensed charity and those to sub-charities and other entities.

8.1.6 When requested, the licensed charity and/or sub-charity must provide AGLC with an electronic copy of all the financial transactions related to the receipt and disbursement of proceeds. If a custom accounting software program is used by the licensed charity, a working copy of the accounting software used to record the financial transactions as well as any updates to the accounting software must also be provided to AGLC.

8.1.7 AGLC will conduct real-time, unannounced audits at the casino facility and/or the licensed charity's office.

8.1.8 The licensed charity and their employees are responsible for ensuring that, at all reasonable times, AGLC has access to all records. AGLC may copy or temporarily remove records at their discretion.

SUBJECT: ANNUAL AUDIT REQUIREMENTS

POLICIES

- 8.2.1 Audited financial statements and a management letter/reportable audit findings letter of the licensed charity must be submitted annually. It must be prepared by an independent Chartered Professional Accountant (CPA) in good standing. (Amended Apr 2018)
- 8.2.2 The audited financial statement and a copy of the management letter must be submitted to AGLC within 120 days of the licensed charity's fiscal year end.
- 8.2.3 When requested, the licensed charity must ensure AGLC is allowed access to and make copies of the following:
- a) the auditor's working paper files of the licensed charity; and
 - b) the auditor's working paper files related to the receipt and disbursement of proceeds of sub-charities and other entities.
- 8.2.4 The licensed charity must ensure the recommendations made by the auditor under subsection 8.2.1 (except recommendations which may be contrary to the policies of the HFNCCPH or the CTCOG) are acted upon immediately and the recommended financial operating procedures are established and maintained.

SUBJECT: ENFORCEMENT OF LEGISLATION

POLICIES

- 9.1.1 AGLC is the province's gaming authority, responsible for administering and regulating the gaming industry in Alberta, including the licensing and regulation of charitable casino gaming activities. AGLC is established under the *Gaming, Liquor and Cannabis Act*.
- 9.1.2 The licensed charities and charity workers must comply with all federal and provincial laws, including the *Gaming, Liquor and Cannabis Act* and the Gaming, Liquor and Cannabis Regulation, and Board policies established under the legislation, including the policies in this handbook.
- 9.1.3 AGLC conducts inspections, investigations and audits to ensure compliance with the *Gaming, Liquor and Cannabis Act*, the Gaming, Liquor and Cannabis Regulation and Board policies.
- 9.1.4 Where casino revenue or proceeds are missing due to suspected theft, fraud or cheating at play, the matter will be forwarded to the Investigations Branch of AGLC for criminal investigation. Where there is sufficient evidence that persons are involved in theft, fraud or cheating at play, they will be criminally prosecuted.
- 9.1.5 Non-compliance with the legislation or Board policies may result in disciplinary action up to and including suspension or cancellation of licence or registration.

SUBJECT: PENALTY GUIDELINES

POLICIES

- 9.2.1 The Board has established guidelines which provide a framework for penalty decisions regarding licensed charity and charity worker violations of the *Gaming, Liquor and Cannabis Act*, Gaming, Liquor and Cannabis Regulation and Board policies.
- 9.2.2 Penalties may vary from the guidelines at the discretion of the Board based upon the nature or circumstance of a violation.
- 9.2.3 The Board, when making an order under section 91(2) of the *Gaming, Liquor and Cannabis Act*, will consider the relevant disciplinary record of the licensed charity/charity worker.
- 9.2.4 (Deleted Apr 2018)