



Host First Nation Charitable Casino Policies Handbook

aglc.ca

Host First Nation Charitable Casino Policies Handbook

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SUBJECT: INTRODUCTION

POLICY

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 *(Deleted Apr 2022)*

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

POLICY

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.
- r) “Host First Nation (HFN)” means a First Nation on whose reserve land there is located a casino facility licensed by AGLC.

SUBJECT: DEFINITIONS

- 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 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)*



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NUMBER: 1.2

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SUBJECT: DEFINITIONS

- 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.

DATE ISSUED: July 30, 2019

AUTHORITY: Original signed by Gael MacLeod

SUBJECT: LEGISLATION AND BOARD POLICIES

POLICY

- 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 Casino events, facility licensees, licensed charities, registered gaming workers, registered gaming suppliers, registered gaming worker suppliers and registered service providers must operate in accordance with the *Gaming, Liquor and Cannabis Act*, the Gaming Liquor and Cannabis Regulation and Board policies established under the legislation including these terms and conditions and all federal, provincial and municipal laws. *(Amended Apr 2022)*
- 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 *(Deleted Apr 2022)*
- 1.3.6 *(Deleted Apr 2022)*
- 1.3.7 *(Deleted Apr 2022)*
- 1.3.8 Non-compliance with the legislation or Board policies contained in this handbook may result in disciplinary action up to and including suspension or cancellation of licence or registration. *(Amended Apr 2022)*

SUBJECT: ALBERTA GAMING, LIQUOR AND CANNABIS

POLICY

- 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.



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NUMBER: 1.5

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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	Phone:	1-800-272-8876
St. Albert, Alberta	Phone:	780-447-8600
T8N 3T5	Fax:	780-651-7626

Calgary

310 Deerfoot Atrium		
6715 - 8 Street NE		
Calgary, Alberta	Phone:	403-292-7300
T2E 7H7	Fax:	403-292-7302

Red Deer

#3, 7965 – 49 Avenue		
Red Deer, Alberta	Phone:	403-314-2656
T4P 2V5	Fax:	403-314-2660

Grande Prairie

100, 11039 – 78 Avenue		
Grande Prairie, Alberta	Phone:	780-832-3000
T8W 2J7	Fax:	780-832-3006

Lethbridge

655 WT Hill Blvd South		
Lethbridge, Alberta	Phone:	403-331-6500
T1J 1Y6	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

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SUBJECT: LICENSING AND REGISTRATION

POLICY

1.6.1 *(Deleted Apr 2022)*

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, 2022

AUTHORITY: Original signed by
Len Rhodes

SUBJECT: TRAINING

POLICY

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 firstnationgamingliaisons@aglc.ca.

1.7.2 Host First Nation charities may employ charity workers as identified in Section 3 of the CTCOG. The Host First Nation charity is responsible to ensure all charity workers are properly trained to perform their assigned role. *(Amended Apr 2022)*

SUBJECT: DEAL US IN CASINO STAFF TRAINING

POLICY

(Amended May 2016)

- 1.8.1 Deal Us In is a social responsibility training program that educates charity workers in Host First Nation casino facilities to recognize the differences between healthy and at-risk gambling behaviour. Workers also learn to appropriately identify and respond to someone at their facility who may have a problem with gambling. *(Amended Apr 2022)*
- 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 *(Deleted Apr 2022)*
- 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. Proof of Deal Us In certification includes: *(Amended Apr 2022)*
- a) paper printed certificate that has a QR code;
 - b) a plastic card that does not have a QR code;
 - c) clear images of either of the above (i.e., image, photograph or screen shot) saved on the charity worker's mobile device/phone.
- 1.8.7 When a Deal Us In certificate is required, it is the responsibility of the Host First Nation charity to ensure that at least one Deal Us In Phase One Certified staff member is on shift at all times. *(Amended Apr 2022)*
- 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.

DATE ISSUED: April 1, 2022

AUTHORITY: Original signed by
Len Rhodes

SUBJECT: DEAL US IN CASINO STAFF TRAINING

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
- f) count room supervisor; and
- g) count room staff (sorter, counter, recorder and amalgamator).

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

1.8.10 *(Deleted Apr 2022)*

1.8.11 *(Deleted Apr 2022)*

1.8.12 Deal Us In certification options are found on the SMART Training website. For more information on Deal Us In, contact: *(Amended May 2016)*

SMART Training Programs

Alberta Gaming, Liquor and Cannabis Commission

50 Corriveau Avenue

St. Albert, Alberta

T8N 3T5

Toll Free: 1-877-436-6336

Fax: 780-651-7626

Website: smartprograms.aglc.ca

SUBJECT: SELF-EXCLUSION PROGRAM

POLICY

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



SECTION: GENERAL INFORMATION

NUMBER: 1.10

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SUBJECT: ABANDONED OR UNATTENDED CHILDREN

POLICY

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

DATE ISSUED: April 1, 2022

AUTHORITY: Original signed by
Len Rhodes



SECTION: GENERAL INFORMATION

NUMBER: 1.11

HOST FIRST NATION CHARITABLE CASINO POLICIES HANDBOOK

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SUBJECT: MINORS

POLICY

- 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.

DATE ISSUED: April 1, 2022

AUTHORITY: Original signed by
Len Rhodes

SUBJECT: EXTENDING CREDIT

POLICY

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 *(Deleted Apr 2022)*

SUBJECT: CASINO ACCESS

POLICY

- 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 *(Deleted Apr 2022)*
- 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*.



SECTION: GENERAL INFORMATION
NUMBER: 1.14

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SUBJECT: HOURS OF OPERATION

POLICY

(Deleted Apr 2022)

DATE ISSUED: April 1, 2022

AUTHORITY: Original signed by Len Rhodes

SUBJECT: DRESS

POLICY

- 1.15.1 Each Host First Nation charity must develop and enforce their own dress code for charity workers to allow for easy recognition by patrons of the casino and reduce the possibility of criminal activities taking place in a gaming pit or for cash cage/count room duties.
(Amended Apr 2022)
- 1.15.2 Charity workers must wear a pocket-less uniform while performing their duties as approved by the licensed charity.
- 1.15.3 *(Deleted Apr 2022)*
- 1.15.4 *(Deleted Apr 2022)*
- 1.15.5 Patrons are not permitted to wear costumes in the casino which conceal their identity (e.g., face or eye masks).



SECTION: GENERAL INFORMATION

NUMBER: 1.16

HOST FIRST NATION CHARITABLE CASINO POLICIES HANDBOOK

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SUBJECT: ADVERTISING

POLICY

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.

DATE ISSUED: April 1, 2022

AUTHORITY: Original signed by
Len Rhodes



SECTION: GENERAL INFORMATION

NUMBER: 1.17

HOST FIRST NATION CHARITABLE CASINO POLICIES HANDBOOK

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SUBJECT: PROMOTIONS

POLICY

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.

DATE ISSUED: April 1, 2022

AUTHORITY: Original signed by
Len Rhodes



SECTION: GENERAL INFORMATION

NUMBER: 1.18

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SUBJECT: TOURNAMENTS

POLICY

(Deleted Apr 2022)

DATE ISSUED: April 1, 2022

AUTHORITY: Original signed by
Len Rhodes

SUBJECT: HOST FIRST NATION ELIGIBILITY

POLICY

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
- 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;

SUBJECT: HOST FIRST NATION ELIGIBILITY

- 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

POLICY

- 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

POLICY

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

SUBJECT: DUE DILIGENCE INVESTIGATION

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: CHARITY WORKER EVENT REQUIREMENTS

POLICY

3.1.1 *(Deleted Apr 2022)*

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 AGLC may approve requests to modify staffing requirements for the charity to reduce charity staffing when necessary or under extenuating circumstances (e.g., combine charity roles). If approved, AGLC may require additional procedures to maintain the security and integrity of the event (e.g., logging worker roles). *(Amended Apr 2022)*

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SUBJECT: ELIGIBILITY REQUIREMENTS

POLICY

3.2.1 Eligibility requirements for charity workers are as follows: *(Amended Apr 2022)*

- a) charity workers must be registered with AGLC. Applications for registration as a charity worker may be obtained from AGLC;
- b) charity workers cannot 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).
- c) The general manager may perform the CGMA duties in a HFN casino facility if:
 - i) the casino facility has been in operation for a minimum of six months; and
 - ii) the general manager meets the registration requirements of an Advisor.
- d) 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;
- e) additional eligibility requirements for charity workers may be found in Section 3.1.1 of the CTCOG.

3.2.2 Pursuant to section 11 of the Gaming, Liquor and Cannabis Regulation, the Board may refuse to register an applicant if the Board

SUBJECT: ELIGIBILITY REQUIREMENTS

is satisfied that the applicant has within the five years prior to the submission of the application contravened:

- a) the *Gaming, Liquor and Cannabis Act* or Gaming, Liquor and Cannabis Regulation;
- b) a predecessor of the *Gaming, Liquor and Cannabis Act* or Gaming, Liquor and Cannabis Regulation; or
- c) a condition imposed on a licence or registration issued or made under the *Gaming, Liquor and Cannabis Act* or a predecessor of the Act.

3.2.3 Registration is issued at the discretion of the Board. *(Added Apr 2022)*

3.2.4 A licensed charity must notify AGLC immediately upon becoming aware of any charity worker being charged with or convicted of an offence listed in section 10 the Gaming, Liquor and Cannabis Regulation. *(Amended Apr 2022)*

3.2.5 A charity worker must notify AGLC and the licensed charity immediately when charged with or convicted of an offence under: *(Amended Apr 2022)*

- a) the *Criminal Code* (Canada);
- b) the *Excise Act* (Canada)
- c) the *Food and Drugs Act* (Canada);
- d) the *Income Tax Act* (Canada);
- e) the *Controlled Drugs and Substances Act* (Canada), other than under section 4(1) of that Act for possession of any substance included in Schedule II to that Act;
- f) a foreign Act or Regulation that is substantially similar to an offence referred to in a), b), c), d) or e) above;
- g) the *Gaming, Liquor and Cannabis Act* (Alberta); or
- h) the Gaming, Liquor and Cannabis Regulation (Alberta).

3.2.6 If a charity worker is charged or convicted, as described in subsection 3.2.5 the Board may take disciplinary action including, but not limited to, suspension or cancellation of the registration.

3.2.7 If a charity worker has misled the Board, failed to provide information or provided inaccurate information, the Board may take

SUBJECT: ELIGIBILITY REQUIREMENTS

disciplinary action including, but not limited to, suspension or cancellation of the registration.

3.2.8 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.

3.2.9 *(Deleted Apr 2022)*

3.2.10 Any changes to personal information (e.g., address or name) must be reported immediately in writing, to gaming.registrations@aglc.ca or by telephoning AGLC's Registration Unit at 1-800-272-8876. *(Amended Apr 2022)*

3.2.11 Registrations expire every two years. *(Amended Apr 2022)*

3.2.12 Charity worker registration applications (Form 5533) are located on AGLC's website at aglc.ca and will only be processed if: *(Amended Apr 2022)*

- a) it is complete in all the information requested;
- b) the information in the application is truthful; and
- c) there is a records check included with the application. AGLC must receive the records check within three months of records check being issued.

SUBJECT: CONDUCT

POLICY

- 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 up to and including the suspension or cancellation of registration. *(Amended Apr 2022)*
- 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 who continue to work with an expired registration may be subject to an administrative sanction upon or after reissue of registration. *(Amended Apr 2022)*
- 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, electronic table games and VLTs) in the casino facility where their employer holds its casino licence. *(Amended Dec 2021)*
- 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 Non-transferable CasinoTrack cards will be issued to advisors and charity workers. Charity workers must have their CasinoTrack card on their person at all times while scheduled for a casino event. AGLC may, at its discretion, charge a \$25 replacement fee to replace any lost, stolen, or damaged cards. *(Amended Apr 2022)*
- a) The casino facility licensee must ensure that all charity workers display an identification tag that at minimum shows:
- i) company name or logo;
 - ii) color photograph of the charity worker;
 - iii) first name of the charity worker; and

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SUBJECT: CONDUCT

iv) the registration number and expiry date mm/yyyy or similar format containing the month and year.

Note: All required elements must be clearly visible.

b) 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 the card is required and signatures of both the individual and licensed charity.

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 have their roles assigned through CasinoTrack and conduct themselves in accordance with the HFNCCPH and the CTCOG. *(Amended Dec 2021)*

3.3.11 *(Deleted Dec 2021)*

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.

d) the licensed charity may make a written request to AGLC for approval to combine the cashier and chip runner positions,

SUBJECT: CONDUCT

where the combination would not adversely affect the operation of the event. *(Added Apr 2020)*

- i) the charity worker assigned to the combined role must hold a current registration as a chip runner and cashier.

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

POLICY

- 3.4.1 General managers are required to complete due diligence.
- 3.4.2 The general manager is responsible for all aspects of the casino and operates the event in consultation with the games manager to ensure the casino is conducted in accordance with the HFNCCPH and the CTCOG. *(Amended Dec 2021)*
- 3.4.3 The general manager may temporarily perform the duties of any charity worker. Should the position being covered not return in a reasonable period (e.g., one hour) or is not expected to return, the general manager may assign another charity worker to the role (Discrepancy Report required). *(Amended Dec 2021)*
- 3.4.4 The general manager ensures all charity workers are present prior to their scheduled shift. *(Amended Dec 2021)*
- 3.4.5 Prior to the end of the event, the general manager will sign off on all discrepancy reports in addition to the advisor or games manager. *(Amended Dec 2021)*
- a) The general manager:
- 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).
- 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 An alternate general manager must be on duty in the general manager's absence. All references to the general manager may be considered references to the alternate general manager. *(Amended Dec 2021)*

SUBJECT: COMBINED GENERAL MANAGER/ADVISOR

POLICY

- 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, they 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. They 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 to ensure the casino is conducted in accordance with the HFNCCPH and the CTCOG. *(Amended Dec 2021)*
- 3.5.5 The CGMA is responsible to perform the duties of the General Manager and Advisor as noted in the HFNCCPH and CTCOG. *(Amended Apr 2022)*
- 3.5.6 *(Deleted Apr 2022)*

SUBJECT: BANKER

POLICY

- 3.6.1 The banker supervises the cash cage and is directly accountable to the general manager.
- 3.6.2 The banker is responsible to ensure: *(Amended Dec 2021)*
- a) the security and control of the chip/cash inventory during their shift; and
 - b) the cashiers retain personal control of chips and cash while on duty.
- 3.6.3 *(Deleted Dec 2021)*



SECTION: CHARITY WORKERS

NUMBER: 3.7

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SUBJECT: CASHIER

POLICY

3.7.1 *(Deleted Apr 2022)*

3.7.2 The cashier maintains the security of the chips and cash in their station while on duty and secures their station when not in use or on break. *(Added Dec 2021)*

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SUBJECT: CHIP RUNNER

POLICY

3.8.1 Using CasinoTrack, the chip runner acts as an intermediary between the charity and the casino facility by: *(Amended Dec 2021)*

- a) verifying the accuracy of chips while accepting, opening, closing, or returning game tables on the floor;
- b) ensuring chips are accurately transported to and from the chip bank and game tables; and
- c) assisting the general manager or combined general manager/advisor during pull of drop boxes.

3.8.2 Where the licensed charity has received approval to combine the chip runner duties with the cashier position, the licensed charity must: *(Added Apr 2020)*

- a) create and retain a log, for a period of no less than six months, that will identify which charity worker was assigned the licensed charity's CasinoTrack card. The log is to be made available to AGLC upon request;
- b) ensure the charity worker will use their own assigned CasinoTrack card to perform their cashier duties;
- c) ensure the charity worker is responsible for all transactions completed with the licensed charity's CasinoTrack card; and
- d) confirm that the log shows the last transaction (time, table, transaction description) performed by the cashier it was previously assigned to when the CasinoTrack card is issued to more than one person during an event.

SUBJECT: COUNT ROOM SUPERVISOR

POLICY

- 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, count room staff and ensuring the count room is secured while on duty. *(Amended Dec 2021)*
- 3.9.2 At the end of the count, the count room supervisor will generate the Master Revenue Report and Count Room Drop Box Verification on CasinoTrack. *(Amended Dec 2021)*
- 3.9.3 *(Deleted Dec 2021)*

SUBJECT: SORTER

POLICY

3.10.1 The sorter is responsible for preparing the drop boxes for the count team, including: *(Amended Dec 2021)*

- a) emptying a drop boxes contents on the table;
- b) showing the camera the box is empty;
- c) sorting the contents for the counter; and
- d) may witness table chip count for closing and returning tables.

SUBJECT: COUNTER

POLICY

3.11.1 The counter is responsible for: *(Amended Dec 2021)*

- a) counting the contents of each individual box identified by the “Box ID Card”;
- b) reporting the totals to the recorders; and *(Amended Jul 2019)*
- c) providing the bills to the amalgamator for final verification.

Note: The counter may assist the sorter.



SECTION: CHARITY WORKERS
NUMBER: 3.12

SUBJECT: RECORDER

POLICY

3.12.1 The recorder enters information provided by the counter into the CasinoTrack system for each box identified by the “Box ID Card”.
(Amended Dec 2021)

SUBJECT: AMALGAMATOR

POLICY

3.13.1 The amalgamator is responsible for: *(Amended Dec 2021)*

- a) performing the final count of the contents of each individual box identified by the "Box ID Card";
- b) reporting the totals to the count room supervisor; and
- c) placing cash of the same denomination in bundles of one hundred (where applicable) after the totals are verified from the first count.

SUBJECT: LICENSED CHARITY'S ROLES AND RESPONSIBILITIES

POLICY

4.1.1 *(Deleted Apr 2022)*

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.

4.1.4 The licensed charity is responsible for ensuring that the CasinoTrack card assigned to them is secured at all times: *(Added Apr 2020)*

- a) AGLC will determine the number of cards to be assigned to the licensed charity;
- b) the licensed charity must report immediately to AGLC any lost or stolen card(s); and
- c) the licensed charity is responsible for the costs of replacing a lost, stolen or damaged card.

SUBJECT: CASINO FACILITY AND SERVICES AGREEMENT

POLICY

4.2.1 *(Deleted Dec 2021)*

4.2.2 *(Deleted Apr 2022)*

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.

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 *(Deleted Dec 2021)*

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.

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SECTION: CASINO EVENT OPERATIONS
NUMBER: 4.3

SUBJECT: ADVISOR CONTRACTS

POLICY

- 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.

SUBJECT: COMBINED GENERAL MANAGER/ADVISOR AND ADVISORS

POLICY

Combined General Manager/Advisor (CGMA)

4.4.1 Applicants for the CGMA position must submit a completed Registration Application for Casino Advisor Examination (Form 5547) to AGLC, providing the following: *(Amended Apr 2022)*

- a) \$100 payment to cover administrative costs; and
- b) a records check obtained within three months of the exam date (AGLC is not responsible for the cost of the records check).

4.4.2 *(Deleted Apr 2022)*

4.4.3 AGLC, at its discretion, may preclude an applicant who failed to achieve the minimum score on an exam from re-writing the exam for a period no greater than two years, as specified by AGLC. The \$100 fee identified in Subsection 4.4.1 b) to write the exam will be applied to all subsequent attempts. *(Amended Apr 2022)*

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.

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.

SUBJECT: COMBINED GENERAL MANAGER/ADVISOR AND ADVISORS

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 To maintain registration when applying for a renewal: *(Amended Apr 2022)*

a) CGMAs must have worked 200 hours over a two year period, including:

i) 100 hours within the last year; and

ii) have performed a minimum of four openings and four closings.

4.4.9 *(Deleted Dec 2021)*

4.4.10 An advisor or CGMA, as a condition of registration, is responsible for providing the relevant information, assistance and guidance for the licensed charity to accurately enter all required information into CasinoTrack. All required documentation pertaining to the casino event must be completed and balanced at close of the casino event prior to their departure. *(Amended Apr 2022)*

4.4.11 *(Deleted Dec 2021)*

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.

4.4.13 *(Deleted Apr 2022)*

SUBJECT: CASINO CLEARING ACCOUNT

POLICY

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 from the clearing bank account by debit card, pre-authorized debit (PAD), electronic funds transfer (EFT), bank draft or cheque: *(Amended Apr 2020)*
 - 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 debit card, pre-authorized debit (PAD), electronic funds transfer (EFT), bank draft or cheque 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 *(Amended Apr 2020)*
- 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

POLICY

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, the per diem fees must not exceed: *(Amended Apr 2022)*

- a) cash cage advisor:
 - i) for casinos with 16 or more table games: \$744/day (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: \$537/day (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: \$330.50/day (plus applicable taxes); or
 - ii) for casinos with 15 or less table games: \$289/day (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:

- a) \$15 x the number of gaming tables opened during an event.

SUBJECT: OPENING PROCEDURES

POLICY

(Amended Apr 2022)

- 4.7.1 All licensed casino event table game operations must be conducted using AGLC's CasinoTrack system.
- 4.7.2 In the event the CasinoTrack system becomes disabled due to a technical issue, power outage or emergency situation the licensed charity and casino facility licensee must:
- a) document all transactions and enter them into the CasinoTrack system once it becomes available;
 - b) immediately report the situation to AGLC's hotline; and
 - c) complete a Discrepancy Report and submit to AGLC.
- 4.7.3 To start the casino event, the general manager or CGMA will:
- a) initialize the casino event in the CasinoTrack system by entering all required information into the system;
 - b) review the information populated in the CasinoTrack system and update any information required to complete the event (e.g., banking information); and
 - c) charity workers must use their issued CasinoTrack system card to register their role in the CasinoTrack system upon the first sign-in for the event.
- 4.7.4 All monetary transactions (e.g., cash, chips, cash call and casino chits/cheques, match plays, etc.) conducted between the licensed charity, charity workers and the casino facility licensee must be performed through the CasinoTrack system.
- 4.7.5 The casino facility licensee, registered gaming workers, and charity volunteers are responsible for ensuring the information/transaction they are required to enter/witness is entered accurately into the CasinoTrack system.
- 4.7.6 There must be a minimum of two independent verifications of all monetary transactions conducted by a registered worker or charity worker in the CasinoTrack system. A designated transaction witness cannot perform an independent verification.

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AUTHORITY: Original signed by
Len Rhodes

SUBJECT: CASH/CHIP TRANSFERS

POLICY

(Amended Apr 2022)

4.8.1 All transactions required to be entered in the CasinoTrack system must be performed as required during the casino event.

4.8.2 Opening the casino event:

- a) the games manager or operator representative will provide the float to the general manager, CGMA or banker, witnessed by the advisor or CGMA;
- b) the float must be provided in cash only. AGLC may approve, in writing, temporary procedures to carry over and reconcile assets that represent monetary value (e.g., cash call and casino chits/cheques, match plays, etc.) from the previous event;
- c) assets required to conduct the casino event from the safe will be transferred to the general manager, CGMA or banker witnessed by the advisor or CGMA;
- d) the games manager or operator representative will transfer the chips in the chip bank to the general manager, CGMA or banker, witnessed by the advisor or CGMA;
- e) the games manager or pit supervisor will transfer the chips in the tables to the charity with the general manager, CGMA or chip runner;
- f) the banker will provide the cashier(s) their float, witnessed by the advisor or CGMA; and
- g) the pit boss and dealer will open the table(s) with the chip runner.

4.8.3 During the casino event:

- a) games tables may be opened or closed as required, the transaction will be performed by the pit boss/pit supervisor, dealer, and chip runner;
- b) games tables not in operation must display either a closed or interim closed card (depending on the tables CasinoTrack system status) when a dealer is not present at the table;

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SUBJECT: CASH/CHIP TRANSFERS

- c) when a pit supervisor requests a fill to a table game from the chip bank, the transaction will be performed by the pit supervisor, banker, chip runner, pit boss and dealer:
 - i) the chip runner must be escorted by security from the volunteer cash cage the table; and
 - ii) the general manager or CGMA may request assistance from security to physically transfer the chips witnessed by the chip runner.
- d) when a pit supervisor requests that chips be credited from the table to the chip bank, the transaction will be performed by the pit supervisor, banker, chip runner, and dealer:
 - i) the chip runner must be escorted by security from the table to the volunteer cash cage; and
 - ii) the general manager or CGMA may request assistance from security to physically transfer the chips witnessed by the chip runner.
- e) the games manager is responsible to ensure all drop box ID cards are placed in the correct box prior to a pull being conducted; and
- f) the cashier may return chips and/or cash to the banker or the banker may provide additional cash to the cashier, witnessed by the cash cage advisor or CGMA.

4.8.4 Charity Shift Change/End of Shift:

- a) the cashier(s) will transfer all chips and cash back to the banker, witnessed by the advisor or CGMA;
- b) the outgoing banker will transfer all assets to the incoming banker, witnessed by the advisor or CGMA; and
- c) as charity workers finish their shift, the general manager or CGMA will end their shift in the CasinoTrack system. Registered gaming workers will sign all associated end of shift reports generated by the CasinoTrack system as identified on the report.

SUBJECT: CASH/CHIP TRANSFERS

4.8.5 End of Day:

- a) the pit supervisor, dealer, and chip runner will close all tables listed as 'open' in the CasinoTrack system:
 - i) the general manager or CGMA may assign a member of the count team to assist with the table 'close' if it does not interfere with the count team member's duties.
- b) the games manager and general manager or CGMA must return all table chips back to the facility casino licensee:
 - i) the games manager may assign a pit supervisor and the general manager or CGMA may assign the chip runner to perform this task.

Note: no registered gaming worker or charity worker may perform the return table chip transaction if they were previously involved in the close transaction for that specific table.

- c) the cashier(s) will transfer all chips and cash back to the banker, witnessed by the advisor or CGMA;
- d) the general manager or CGMA will end the cashier's shift in the CasinoTrack system;
- e) the banker, general manager, or CGMA will transfer the chips in the chip bank back to the games manager or operator representative, witnessed by the advisor or CGMA; and
- f) the casino facility licensee is responsible for ensuring chips are safely secured in overnight storage and that they have sole access.

4.8.6 End of Day/Event:

- a) the general manager, CGMA, banker, and/or count room supervisor will return the float in part or whole to the games manager or operator representative, witnessed by the advisor or CGMA:
 - i) the casino facility licensee may request sufficient quantities of each denomination to conduct the next casino event; and

SUBJECT: CASH/CHIP TRANSFERS

- ii) it is recommended that the return of the float does not exceed the amount of funds provided by the casino facility licensee during the event.
 - b) the general manager, CGMA, banker, and/or count room supervisor will return any assets that represent a monetary value (e.g., cash call and casino chits/cheques, match plays, etc.) to the casino facility licensee's games manager or operator representative, witnessed by the advisor or CGMA;
 - c) the games manager or operator representative will return the cash value to the general manager, CGMA, or banker of all cash call and casino chits/cheques, and match plays or similar tokens collected from table games; and
 - d) the general manager, CGMA, count room supervisor, or banker with the games manager or operator representative, will deposit any remaining funds to the casino facility licensee's clearing account, witnessed by the advisor or CGMA:
 - i) deposited funds must be sealed in a cash deposit bag; and
 - ii) the general manager will ensure the deposit bag is placed in secure storage pending transfer to the bank.
- 4.8.7 Once all assets have been either returned to the casino facility licensee or deposited, the advisor or CGMA will perform the end of day transaction, including:
- a) the advisor will print all reports from the CasinoTrack system and provide a minimum of one copy to the charity and casino facility licensee:
 - i) if requested, provide the charity or the casino facility licensee additional reports as required.
 - b) once all reports have been printed and all information has been entered into the CasinoTrack system the advisor or CGMA will conduct the end event transaction in the CasinoTrack system.

SUBJECT: CASH/CHIP TRANSFERS

4.8.8 A Discrepancy Report must be submitted to AGLC for any of the following occurrences:

- a) games table transaction adjustments \$100 or more;
- b) poker game overages/shortages \$25 or more; and
- c) other financial discrepancies (e.g., count room, cash cage) \$200 or more.

4.8.9 All required casino event reports must be printed and signed by the charity workers and/or registered gaming workers as identified in the document, this includes:

- a) End of shift reports include:
 - i) Banker Daily Master Chip/Cash Control Report, and
 - ii) Cashier's Daily Record; and
 - iii) Nightly reports include:
 - Closing Game Inventory of Chips;
 - Count Room Drop Box Verification;
 - Master Revenue Report; and
 - Master Revenue Report Summary.
- b) End of Event reports include:
 - i) Reconciliation of Casino Win/Loss and Pool Contribution;
 - ii) Cheque Reconciliation; and
 - iii) Chip Inventory Audit.



SECTION: CASINO EVENT OPERATIONS
NUMBER: 4.9

HOST FIRST NATION CHARITABLE CASINO POLICIES HANDBOOK

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SUBJECT: CLOSING PROCEDURES

POLICY

(Deleted Apr 2022)

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SUBJECT: PULL OF DROP BOXES

POLICY

(Amended Apr 2022)

- 4.10.1 Prior to the event, the casino facility licensee will provide the charity with an estimated time when the drop box pulls are scheduled. The charity will ensure its staff and the count room advisor (if applicable) required for the count are available at those times.
- 4.10.2 The general manager or CGMA is responsible to notify the casino facility licensee (games manager) should the charity's cash cage require additional or specific funds. The casino facility licensee will be responsible to address any reported issue.
- 4.10.3 In the event additional or specific funds are required outside of the criteria laid out in Subsection 4.10, the general manager or CGMA may order an emergency pull under the following conditions:
- a) a minimum of two charity staff, an advisor or CGMA, and games manager are present to conduct the count, and
 - b) a Discrepancy Report is completed and submitted to AGLC.
- 4.10.4 The general manager or CGMA must:
- a) ensure the count room team is prepared to conduct the count without delay;
 - b) witness the games manager conduct the pull of drop boxes and accompany the drop boxes from the table to count room;
 - c) assist with placing the new drop boxes in the table games (if required);
 - d) assign the chip runner to assist with the replacement of the new drop boxes in the table games while accompanied by the general manager (if required); and
 - e) ensure security accompany the drop boxes from pull to count room.
- Note: security may participate in the transporting of drop boxes from the table games to the cart.
- 4.10.5 If the charity has a full count room team and the count room advisor is ready to process drop boxes, the casino facility licensee may conduct a series of partial pulls of available drop boxes from game

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SUBJECT: PULL OF DROP BOXES

tables during the final count. All boxes must be provided to the count team.

4.10.6 Where the volume of anticipated business is low at a casino event, the charity may, in consultation with the casino facility licensee, conduct the count with the charity workers used in the cash cage at the end of the event. The charity and/or facility must not:

- a) conduct an interim pull or count; or
- b) assign the role of count room supervisor to the person who performed the role of banker.

4.10.7 The casino facility licensee, based upon volume of anticipated business and operational requirements, may identify that an interim count is required for a specific day(s) of the week. The facility must provide any changes to these requirements to the charities and advisors at least two weeks in advance of the change occurring.

SUBJECT: INTERIM COUNT

POLICY

(Amended Apr 2022)

4.11.1 AGLC will provide each casino with an appropriate number of money counting machine(s).

4.11.2 The money counting machine(s) must always be used, including:

- a) counterfeit detection (where available) must be enabled on all money counting machines;
- b) in the event of a technical issue and money counting machine(s) are unavailable, manual counts may be used; and
- c) a discrepancy report must be completed and submitted to AGLC.

Note: Where a small amount of bills are not accepted by the money counting machine, the counter may count the remaining bills down and add them to the total. No Discrepancy Report is required.

4.11.3 The count room advisor/combined advisor, or CGMA:

- a) will ensure the required charity workers are in position and supervise the count; and
- b) is responsible to witness the count, ensures all entries are made accurately and ensures security of the count.

4.11.4 During the count, the count room advisor/combined advisor, or CGMA:

- a) may reset the drop box once the sorter has verified the box is empty to another count room charity worker or advisor/CGMA and the empty box is shown to the video surveillance camera; and
- b) must not handle chips or money unless it is to demonstrate how to perform a count team member's duties.

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SUBJECT: COUNT ROOM CLOSING

POLICY

(Amended Apr 2022)

4.12.1 The general manager is responsible to provide drop box keys to the count team to ensure:

- a) the keys are secure when not in use to conduct pull/count room activities; and
- b) the keys are returned to the facility operator at the end of the event.

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

- a) The count room supervisor ensures all required staff 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) For each drop box, the sorter:
 - i) places the box on the counting table, unlocks and empties the contents onto the table;
 - ii) shows the empty box to the video surveillance camera, one other count room staff or the count room advisor 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, that the game has not been opened.
- c) The sorters (counters may assist) sort bills into separate piles by denomination and bills are placed into the counting bin. Chips are sorted by value.

SUBJECT: COUNT ROOM CLOSING

- d) The counter receives bills from the sorter, and consecutively for each denomination, starting with the highest denomination, counts all bills either using a money counting machine, or manually. Coins and chips are counted separately.
- e) The counter, for each denomination of bills, and starting with the highest denomination must use the stranger detector on the money counting machine or fan all bills to verify the accuracy of the sort. Count the bills using the money counting machine, ensures the recorder has entered the correct amount of the count into the CasinoTrack system and then passes the bills to the amalgamator.
- f) The counters, must for each box:
 - i) count the quantities of coin;
 - ii) tell the recorder the coin amounts;
 - iii) amalgamate the coin; and
 - iv) ensures the recorder has entered the correct amount of the count into the CasinoTrack system and then passes the coin to the amalgamator.
- g) The amalgamator, after the count procedure is completed for each denomination, must:
 - i) receive bills, coin, and chips from the counter, and using a money counting machine, verify each denomination as in e) above;
 - ii) receive bills, coin, and chips from the counter, and after verifying the count with a counting machine, must have the count room supervisor record the details in the CasinoTrack system and when the transaction has been completed in the CasinoTrack system:
 - amalgamated bills in bundles of one hundred, until there are less than 100 bills remaining;
 - coin is amalgamated and placed into rolls by denomination;
 - count each bundle to ensure that each full bundle contains one hundred (100) bills; and

SUBJECT: COUNT ROOM CLOSING

- all bills are facing up.

- h) The advisor witnesses, verifies its accuracy, and ensures security of the count.
- i) The count room supervisor for each drop box:
 - i) records the totals counted by the amalgamator on the CasinoTrack system;
 - ii) ensures that the totals from the counter and the amalgamator are correct and match;
 - iii) in the event of a discrepancy between the two, the amalgamator must recount the bills in question and the confirmed count must prevail;
 - iv) receives bills, coin and chips from the count and, when using a money counting machine, verify each bundle as in e) above; and
 - v) at the conclusion of the count, the count room supervisor must generate the Count Room Drop Box Verification Report.

4.12.3 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.

SUBJECT: COUNT ROOM CLOSING

- c) The rake chips are transferred to the banker following standard chip transfer procedures.

4.12.4 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) sorts white Drop Box ID Cards 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, must verify 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, must:
 - i) prepare the chip fill to the banker immediately after count is completed;
 - ii) if required, prepare the cash fill to the banker;
 - iii) prepare the deposit and seals the remaining cash in deposit bag; and
 - iv) enters details in the CasinoTrack system.
- d) The general manager, witnessed by both the count room supervisor and the advisor/CGMA, or banker and advisor/CGMA (depending on location of secure storage), must place the deposit in a secure location.
- e) The count room supervisor must deliver copies of the printed reports to the general manager.

4.12.5 The count room supervisor must verify progressive entries by the facility and conclude the transactions required in CasinoTrack.

SUBJECT: ANTI-MONEY LAUNDERING (AML)

POLICY

(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 Casino facility licensees and licensed charities must develop and maintain internal AML facility policies and procedures. The policy and procedures must not contravene the PCMLTFA, existing AGLC policies, and/or FINTRAC requirements. Internal policy and procedures must include: *(Amended Apr 2022)*

- a) name of the designated compliance officer;
- b) names of designated AML administrators;
- c) name designated AML key positions responsible for reviewing accuracy and content of all UTRs prior to submission to AGLC;
- d) communication and procedural protocols for issuing a Stop Play Notification (SPN);
- e) a work flow plan illustrating the handling of all Patron Transaction Reports (PTRs), Unusual Transaction Reports (UTRs), and supporting documents; and

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SECTION: CASINO EVENT OPERATIONS
NUMBER: 4.13

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SUBJECT: ANTI-MONEY LAUNDERING (AML)

- f) a communication strategy outlining the accurate and timely distribution of patron information within the casino between staff, departments, and cash cages; and
- g) be made available in the charity cash cage.

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SUBJECT: GENERAL INFORMATION

POLICY

5.1.1 *(Deleted Dec 2021)*

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 Gaming Terminals (including slot machines, electronic table games and VLTs), are installed in a licensed casino facility subject to the terms and conditions of the Electronic Games Casino Retailer Agreement between the casino facility licensee (casino retailer) and AGLC. *(Amended Dec 2021)*

5.1.5 *(Deleted Dec 2021)*

5.1.6 *(Deleted Dec 2021)*

SUBJECT: REMUNERATION

POLICY

- 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).



SECTION: ELECTRONIC GAMES
NUMBER: 5.3

SUBJECT: FLOATS

POLICY

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.

SUBJECT: CASINO TABLE REVENUE

POLICY

- 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*.



SECTION: GENERAL USE OF PROCEEDS

NUMBER: 6.2

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SUBJECT: CASINO TABLE GAME PRIZES

POLICY

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.

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SUBJECT: CASINO EVENT EXPENSES

POLICY

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 in accordance with AGLC's approved methods of payment as outlined in Subsection 6.5.2 e). *(Amended Apr 2020)*

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

POLICY

- 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 include a licensed Host First Nation charity's proceeds generated from a licensed gaming event other than casino (bingo, raffle and/or pull ticket) which may also be spent under the approved HFNCCPH use of proceeds, as follows: *(Added Jul 2022)*
- a) gaming event revenue from bingo, raffle (more than \$20,000), and/or pull ticket licences, must be deposited into the licensed charity's designated gaming account for that licence;
 - b) gaming event revenue from raffle licenses, \$20,000 and less, must be deposited into the licensed charities existing gaming bank account (e.g., bingo or casino); and
 - c) once prizes and expenses have been paid, in coordination with AGLC, the licensed charity must transfer the net proceeds from their designated gaming account into their casino account.
- 6.4.4 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.

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Len Rhodes

SUBJECT: GENERAL USE OF PROCEEDS

- 6.4.5 Proceeds are to be used to supplement, and should not reduce or replace, existing government funding for HFN programs and services.
- 6.4.6 All proceeds received by the licensed charity must be deposited into a designated casino bank account unless otherwise approved by AGLC.
- 6.4.7 Proceeds must only be spent on charitable or religious purposes approved by AGLC.
- 6.4.8 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.
- 6.4.9 Proceeds must be used to support the licensed charity's or sub-charities' overall objectives, programs and services as approved and not solely to provide benefits to specific or select members of the licensed charity or sub-charity.
- 6.4.10 *(Deleted Apr 2016)*
- 6.4.11 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.
- 6.4.12 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

SUBJECT: GENERAL USE OF PROCEEDS

proceeds are disbursed. The program proposal must be completed with the requirements as outlined in subsection 6.4.10.

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

6.4.14 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.

6.4.15 If proceeds are disbursed on unapproved uses, the amount of the disbursement must be re-deposited into the designated casino account.

6.4.16 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.

6.4.17 The licensed charity is accountable to AGLC for all proceeds, including the proceeds distributed to sub-charities.

6.4.18 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.

6.4.19 The licensed charity must record all proceeds disbursed to sub-charities and the purpose of each disbursement.

6.4.20 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:

SUBJECT: GENERAL USE OF PROCEEDS

- 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.
- 6.4.21 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.
- 6.4.22 Other entities approved by AGLC to receive proceeds from the licensed charity must deposit all 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. *(Amended Jul 2022)*
- 6.4.23 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).
- 6.4.24 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.

SUBJECT: GENERAL USE OF 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.
- e) be contributed to an endowment fund (see Section 7.15).

6.4.25 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).

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

SUBJECT: MINIMUM INTERNAL CONTROL STANDARDS

POLICY

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 payments for approved charitable purposes must be: *(Amended Apr 2020)*
 - i) made directly from the gaming account to the vendor or supplier by credit card, debit card, pre-authorized debit (PAD), electronic funds transfer (EFT), bank draft or cheque;
 - ii) be fully supported by receipts, invoices and/or other documents such as contracts, agreements, time sheets, etc.; and
 - iii) signed or approved by two authorized personnel of the licensed charity or sub-charity;
 - iv) 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

SUBJECT: MINIMUM INTERNAL CONTROL STANDARDS

- 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;
 - 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 *(Deleted Apr 2020)*

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

SUBJECT: MINIMUM INTERNAL CONTROL STANDARDS

- 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;
- 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;

SUBJECT: MINIMUM INTERNAL CONTROL STANDARDS

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.

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)*

6.5.13 A full accounting of all sources of funding and disbursements for all charitable casino funded programs must be maintained. All disbursements must be supported by invoices or receipts. AGLC must have access to all records and may make copies of such records and remove them for further examination. *(Added Apr 2021)*

SUBJECT: ADMINISTRATIVE COSTS

POLICY

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 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)*

SUBJECT: ADMINISTRATIVE COSTS

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 *(Deleted Apr 2021)*

GUIDELINES

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

SUBJECT: ADDICTIONS TREATMENT & AFTERCARE PROGRAMS

POLICY

- 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, parenting programs, self-esteem programs, general social skills, career, legal, sexuality and marriage

SUBJECT: ADDICTIONS TREATMENT & AFTERCARE PROGRAMS

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 *(Deleted Apr 2021)*

SUBJECT: AID OF THE DISTRESSED

POLICY

- 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 *(Deleted Apr 2021)*

SUBJECT: ARTS

POLICY

- 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

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Len Rhodes

SUBJECT: ARTS

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

7.4.7 *(Deleted Apr 2021)*

SUBJECT: BURSARIES AND SCHOLARSHIPS

POLICY

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

SUBJECT: BURSARIES AND SCHOLARSHIPS

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 *(Deleted Apr 2021)*

SUBJECT: CHILDREN/ADULTS IN CARE

POLICY

- 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;
 - b) the sub-charity has a waitlist process which is open to all parents or guardians in the HFN community; and

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Len Rhodes



SECTION: SPECIFIC USE OF PROCEEDS
NUMBER: 7.6

SUBJECT: CHILDREN/ADULTS IN CARE

c) the sub-charity complies with the eligibility requirements as stated in Section 2.

7.6.6 *(Deleted Apr 2021)*

SUBJECT: COMMUNITY SAFETY PROGRAMS

POLICY

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.

7.7.3 Proceeds must not be used to pay for the provision of traditional and/or tribal police officers.



SECTION: SPECIFIC USE OF PROCEEDS
NUMBER: 7.7

SUBJECT: COMMUNITY SAFETY PROGRAMS

- 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 *(Deleted Apr 2021)*

SUBJECT: CULTURE

POLICY

- 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.
- 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.

SUBJECT: CULTURE

- 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; and
 - 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
 - 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)*
- 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).

SUBJECT: CULTURE

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 *(Deleted Apr 2021)*



SECTION: SPECIFIC USE OF PROCEEDS

NUMBER: 7.9

HOST FIRST NATION CHARITABLE CASINO POLICIES HANDBOOK

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SUBJECT: DEBT RETIREMENT

POLICY

- 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 payments being issued. Copies of debt financing or servicing agreements are to be provided to AGLC upon request.
(Amended Apr 2020)
- 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 *(Deleted Apr 2021)*

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Original signed by
Len Rhodes

SUBJECT: DONATIONS WITHIN ALBERTA

POLICY

- 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)*
- 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

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Gael MacLeod

SUBJECT: DONATIONS WITHIN ALBERTA

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

POLICY

- 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;
- b) description of method of transfer for funds to final destination; and

SUBJECT: DONATIONS OUTSIDE OF ALBERTA

- 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;
- e) address and telephone number of group and person responsible for the project in the recipient country;

SUBJECT: DONATIONS OUTSIDE OF ALBERTA

- 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

POLICY

- 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.
- 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

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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 *(Deleted Apr 2012)*

SUBJECT: ELDERS

POLICY

- 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 *(Deleted Apr 2021)*

GUIDELINES

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

SUBJECT: EMERGENCY FUNDS

POLICY

- 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.
- 7.14.7 *(Deleted Apr 2021)*

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SUBJECT: ENDOWMENT FUNDS

POLICY

- 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
- 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;

SUBJECT: ENDOWMENT FUNDS

- 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

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.

SUBJECT: ENDOWMENT FUNDS

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

POLICY

- 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 *(Deleted Apr 2021)*

SUBJECT: FACILITY

POLICY

- 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;
 - c) utilities;

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SUBJECT: FACILITY

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



SECTION: SPECIFIC USE OF PROCEEDS
NUMBER: 7.17

SUBJECT: FACILITY

7.17.11 *(Deleted Apr 2021)*

SUBJECT: FUNDRAISING

POLICY

(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

POLICY

- 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.

SUBJECT: HOUSING AND INFRASTRUCTURE

POLICY

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.

SUBJECT: HOUSING AND INFRASTRUCTURE

- 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.
- 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.



SECTION: SPECIFIC USE OF PROCEEDS
NUMBER: 7.20

SUBJECT: HOUSING AND INFRASTRUCTURE

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 *(Deleted Apr 2021)*

SUBJECT: LIFE SKILLS, EMPLOYMENT & APPRENTICESHIP TRAINING PROGRAMS

POLICY

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

SUBJECT: LIFE SKILLS, EMPLOYMENT & APPRENTICESHIP TRAINING PROGRAMS

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

SUBJECT: LIFE SKILLS, EMPLOYMENT & APPRENTICESHIP TRAINING PROGRAMS

- 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 *(Deleted Apr 2021)*

SUBJECT: LOBBYING

POLICY

- 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

POLICY

- 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.
- 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

SUBJECT: MEDICAL/HEALTH AID AND RELIEF

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.

7.23.10 *(Deleted Apr 2021)*

SUBJECT: MEDICAL/HEALTH AID AND RELIEF

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

POLICY

- 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

POLICY

- 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

POLICY

- 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

POLICY

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 *(Deleted Apr 2021)*

GUIDELINES

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



SECTION: SPECIFIC USE OF PROCEEDS

NUMBER: 7.28

HOST FIRST NATION CHARITABLE CASINO POLICIES HANDBOOK

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SUBJECT: SOCIAL EVENTS

POLICY

- 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.

DATE ISSUED: April 1, 2015

AUTHORITY: Original signed by Susan Green

SUBJECT: SPORTS

POLICY

- 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.

SUBJECT: SPORTS

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
- 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 *(Deleted Apr 2021)*

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

SUBJECT: SPORTS

charitable due 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

POLICY

- 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.

DATE ISSUED: April 13, 2021

AUTHORITY: Original signed by
Len Rhodes

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. *(Amended Apr 2021)*

SUBJECT: WAGES, SALARIES, FEES FOR SERVICE AND HONORARIUMS

POLICY

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

SUBJECT: WAGES, SALARIES, FEES FOR SERVICE AND HONORARIUMS

are 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 *(Deleted Apr 2021)*

SUBJECT: WORKSHOPS, CONFERENCES AND SEMINARS

POLICY

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.

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

SUBJECT: WORKSHOPS, CONFERENCES AND SEMINARS

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 *(Deleted Apr 2021)*

SUBJECT: YOUTH DEVELOPMENT

POLICY

- 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).
- 7.33.7 *(Deleted Apr 2021)*

SUBJECT: AGLC AUDIT REQUIREMENTS

POLICY

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

DATE ISSUED: April 1, 2015

AUTHORITY: Original signed by Susan Green

SUBJECT: AGLC AUDIT REQUIREMENTS

- 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

POLICY

- 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

POLICY

- 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

POLICY

- 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)*