

Tribal Internal Control Standards

TICS-26-02

Section: 350.15 & 350.16 System of Internal Control Standards (SICS)

April 15, 2026

ONGC Commissioners allow approval of the following change to the Tribal Internal Control Standards (TICS) of the Osage Nation Gaming Commission and posting the following to the Osage Nation website as TICS Revision #26-02:

ONGC NOTICE OF PROPOSED TICS REVISION

Comment Period: 30 Days

Osage Nation Gaming Commission Notice of TICS Revision #26-02

The Osage Nation Gaming Commission is proposing the following TICS revision.

Comments may be made by interested parties for 30 days. Comments need to be mailed to the Osage Nation Gaming Commission at 612 Leahy Avenue, Pawhuska, Ok. 74056 or emailed to lwynn@osagenation-nsn.gov, please state TICS Comment in the subject line of all emails.

350.15 System of Internal Control Standards (SICS)

350.15 Role of management.

- (a) Management shall be required to respond to internal audit findings stating corrective measures to be taken to avoid recurrence of the audit exception.
- (b) Management must respond to any audit exception within ten (10) business days.

350.16 System of Internal Control Standards (SICS).

The System of Internal Control Standards (SICS), also referred to as Standard Operating Procedures (SOPs) or Policy and Procedures (P&Ps), in addition to the MICS, TICS, Osage Nation Laws, Federal Laws, and State Laws govern all gaming and non-gaming activities and provide for maintaining strict compliance with all regulatory mandates.

- (a) All SICS must provide an overall operational framework for a gaming operation that incorporates principles of independence and segregation of function, and is comprised of written policies, procedures, and standard practices based on overarching regulatory standards specifically designed to create a system of checks and balances to safeguard the integrity of a gaming operation and protect its assets from unauthorized access, misappropriation, forgery, theft, or fraud.
- (b) To fully facilitate the ONGC comprehensive regulatory review, all SICS, submitted to the ONGC for approval, must include the associated training manuals or instructional protocols intended to govern the implementation of those controls to ensure staff competency.
- (c) All SICS must explicitly reference MICS, TICS, Osage Nation Law, Federal Law and State Law where applicable.

(d) All SICS must be submitted to the Osage Nation Gaming Commission, for approval, at least sixty (60) days prior to intended implementation date.

(e) Any revisions made to a department's SICS (including forms) must be approved by Osage Casinos (OC) Regulatory Compliance Department and Osage Nation Gaming Commission prior to the implementation of such policy. If a SICS revision affects additional SICS, all must be revised simultaneously.

(f) The OC Regulatory Compliance Department must notify (via email) all Osage Casino General Managers of any approved revisions stating the date of required implementation.

(g) The Osage Casino Regulatory Compliance Department or General Managers must distribute any approved revisions to applicable departments.

(h) Prior to implementing any "test" phase(s) or pilot programs, written authorization must be obtained from the Osage Nation Gaming Commission Director to ensure proposed procedures are compliant with all applicable gaming regulations.

(i) Each proposed "test" phase or pilot program must be submitted to the Osage Nation Gaming Commission (via email) from the OC Regulatory Compliance Department and include the following:

(1) Test site(s);

(2) Affected department(s); and (3) Dates of testing

(beginning/ending).